

1. Scope

The Procurement Policy Manual is designed to enable the procurement function meet the following business objectives:

- a) “Ways of Working” are established to ensure a transparent governance process around the procurement function such that procedures for vendor evaluation and selection are adhered to; procurement is at optimal prices and approval authority structures are adhered to; To ensure that written procedures are communicated to all concerned and followed enterprise-wide on a consistent basis
- b) The procurement process is streamlined and ensures seamless integration with related functions of Finance, Indenting departments and Stores
- c) An “end-to-end” demarcation of responsibilities between the “End User”, “Indenting department”, “Procurement function”, “Finance” and “Stores” exists
- d) Appropriate internal control mechanisms are designed and built into the procurement process

2. Establishment of procedures

The procurement function at WNS Global Services (hereinafter referred to as “WNS” or “the Company”) is responsible for all WNS entities, and the WNS Auto Claims Business (other than its Repairs Handling and Claims Processing related transactions), except for the specific exclusions as defined in this policy.

** For any new acquisition this policy will be made effective as per the integration plan for that location/entity. However, if WNS opens a site in any new location, the provisions of the policy will apply from the time the site is ready for occupation. Provisions of the policy will also apply to the site being built.

3. Procurement categorization

- a) **Capital Expenditure (Capex)** - Purchase of all fixed assets such as all IT equipment, telecom equipment, software applications, furniture & fixture, Diesel generator, Air Conditioning equipment, Video projectors etc.
- b) **Project purchases (Capex)** - Purchases related to the development of a new site by the Company or upgrade / refurbishment of the existing sites / Leasehold improvements (IT as well as Non-IT)
- c) **Operating Expenditure (Opex)** – Including but not restricted to Printing & stationery items, housekeeping items, guest house articles, computer consumables, Telecom and Network support services, Branding / Marketing expenses, Rewards & Recognition, etc.
- d) **Procurement of services** - Availing services related to Housekeeping, Canteen, Transport services, Physical security, Annual maintenance contracts, Services availed by enabling units, Professional services, Hotel rate contracts, etc. and all similar services excluding those mentioned in the list of exclusions in the applicability section below.

4. Responsibility

The Procurement Head is responsible for all the changes to this document and any change to this document must be authorized and approved by the Group CFO.

5. Applicability

The procurement policy is intended to be binding in nature for all procurement as detailed above. However, the following is an indicative list of instances that are envisaged as exceptions to the procurement process:

The policy would not extend to procurement of such services as are governed by separate policies of the Company such as purchase of Air / Train tickets as well as booking of hotels which are managed by Travel Desk and are governed by Employee travel policy. However, the procurement function may where mandated by the Management, assist in negotiation of rates, in concluding the deals with such service providers as specified in company policies. E.g., Negotiation of rates for hotel stays for designated hotel / class of hotels as specified in Employee Travel policy. Further due to peculiarity or special nature of services procured certain transactions might not be concluded with the involvement of Procurement department, such transactions will be approved by Group CFO and above.

Also, there may be instances of emergency purchases (like the Facilities department) which may not be routed through procurement department due to the urgency. These purchases need to be approved by the Head of the function (at the level of Role Band D & above) for India / Centre Heads for other locations. The limit for such purchases is up to \$1000 for miscellaneous expenses and/or client visit related expenses and \$1000 in cases of emergency. PO will not be created in these cases.

Also refer Annexure 1 to this policy which lists the exceptions to the Purchase Order (PO) Process

6. Sustainability and Diversity Practice

Wherever WNS operates around the world, we strive to conduct our business fairly and equitably. Consistent with this objective, we follow the local laws and customs of the countries in which we operate, and we actively seek to establish close working relationships with businesses indigenous to those countries.

At WNS, we are committed to working collectively in building mutually beneficial relationships with all our stakeholders. One of the responsibilities is to identify and provide opportunities to suppliers who follow sustainable practices and come from diverse backgrounds to do business with the company based on merit.

We consistently endeavor to promote responsible sourcing and Procurement practices and in this pursuit of strengthening our governance standards, we gather information about the diversity status and sustainable standards of our suppliers, in the course of the vendor registration process. With due validation of this information with third party certification agency, where available and/or with self-declaration, Supplier diversity and sustainability is poised to become a key parameter in the selection criteria of our suppliers.

WNS encourages sustainable procurement practices that include compliance with environmental laws, removal of hazardous materials and waste in the supply chain, and a thorough vetting process of suppliers for fair labour implementation.