

Version Number	1.6
Current Policy Effective Date	26-July-2016
Process Owner	Head Legal
Applicability	The Policy is applicable to Mphasis Limited and its subsidiary, affiliate and or group companies (“Mphasis”).

Objective:

Mphasis Limited (“Mphasis”) Code of Conduct requires directors, officers and employees to observe high standards of business and personal ethics in conduct of their duties and responsibilities. As employees and representatives of the company, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. The purpose of the Whistleblower Policy is to enable a person who observes an unethical practice (whether or not a violation of law), to approach a Whistleblower Committee without necessarily informing their supervisors and without revealing their identity, if they choose to do so. This policy governs reporting and investigation of allegations of suspected improper activities. Employees and others are encouraged to use guidance provided by this policy for reporting all allegations of suspected improper activities. In all instances, Mphasis retains the prerogative to determine when circumstances warrant an investigation and, in conformity with this policy and applicable laws and regulations, the appropriate investigative process to be employed.

Scope:

This policy covers all Mphasis group companies and its affiliates, all Mphasis suppliers and contractors engaged in rendering the services. The policy applies to the following:

1. **Mphasis employees:** Mphasis policies apply to all employees of the company throughout the world.
2. **Subsidiaries and other controlled affiliates:** Subsidiaries and other controlled affiliates throughout the world must adopt and follow corresponding policies. A controlled affiliate is a subsidiary or other entity in which Mphasis owns, directly or indirectly, more than 50 percent of the voting rights, or in which the power to control the entity is possessed by or on behalf of Mphasis.
3. **Non-controlled affiliates:** Employees serving as directors (or in equivalent positions) of non-controlled affiliates should, to the extent possible, encourage such affiliates to adopt and follow corresponding policies.
4. **Third parties:** All Mphasis businesses require that others representing Mphasis – such as consultants, agents, sales representatives, distributors and independent contractors – agree to follow applicable Mphasis policies.

The Whistleblower Committee shall resolve any conflicts arising from this Policy.

Effective Date:

26th July 2016

Policy Description:**Definitions**

- 1. Whistleblower:** A person or entity making a disclosure of any unethical activity that they have observed. Whistleblowers could be employees, contractors, contractor's employees, clients, vendors, exchange students, internal or external auditors, law enforcement/regulatory agencies or other third parties.
- 2. Whistleblower Committee:** The Whistleblower Committee consists of a team of senior Mphasis personnel who are tasked to assess independently the concerns raised by the whistleblower. The office of the Whistleblower Committee will be managed by the Whistleblower Custodian.
- 3. Investigation Committee:** This team will consist of members nominated by the Whistleblower Custodian to conduct the actual investigation of the concerns raised by the Whistleblower. The size of the Investigation Committee will be decided by the Whistleblower Committee.
- 4. Ethical Behavior:** Being in accordance with the accepted principles of right and wrong that govern the conduct of a profession including but not restricted to financial impropriety and accounting malpractices.
- 5. Professional behavior:** Exhibiting a courteous, conscientious and generally businesslike manner at the workplace that strives to maintain a positive regard to others while avoiding excessive display of deep feeling.

What is a compliance violation?

Any violation of the Guiding Principles of the Code of Conduct is a compliance violation. All employees, Mphasis subsidiaries, Affiliates and Third parties are required to familiarize themselves with the Code of Conduct and abide by these principles. The Guiding Principles of the Code of Conduct are listed below: Provide a safe, healthy, tolerant and disciplined work environment that respects individuals and is free from discrimination. Create an environment that attracts, develops, and rewards highly effective people and be recognized as one of the best companies to work for. Follow proper accounting and financial reporting procedures, as well as all generally accepted accounting principles & standards, auditing & internal control issues, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts. Comply with all the applicable rules and regulations of the countries that we operate and with all applicable policies and procedures of Mphasis as well as those required by our clients. Build client's confidence and trust by providing high quality services with honesty and integrity. Always maintain a professional relationship with the clients, vendors, service providers and other stakeholders. Base business decisions and vendor selections on business merit and

value, not on personal, family influence or any other considerations. Protect confidential and proprietary information. Properly and efficiently use company funds and property.

It is the duty of all concerned to notify the company if they observe, or learn of, any unethical business conduct or illegal acts. Failure to promptly raise a known or suspected violation is considered an unethical behavior.

Please refer the Mphasis Code of Conduct for the standards of ethical behavior and personal conduct.

Whistleblower is not a forum for voicing questions or concerns related to interpersonal disputes with Colleagues & Supervisors, performance rating disputes, compensation queries etc. For such queries and concerns please follow the escalation channel - Manager->HRBP->Process delivery Head.

Reporting Allegations of Unethical Activities

Any person may report allegations of suspected unethical activities. Knowledge or suspicion of unethical activities may originate from employees, contractors, clients, vendors, exchange students, internal or external auditors, law enforcement/regulatory agencies or other third parties. ***Allegations of unethical activities may also be reported anonymously.*** Reports of allegations of suspected unethical activities are encouraged to be made in writing so as to assure a clear understanding of the issues. Such reports should be factual rather than speculative and must contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures. An unethical activity can be reported through any one of the following:

1. The report can be submitted to the **Whistleblower Committee** through any of the channels mentioned below:
 - a) Email Complaint: An email complaint can be sent to the Whistleblower Committee at whistleblower@mphasis.com
 - b) Written Complaint: A written complaint can be dropped into the Whistleblower drop box at your location. However, if you do not have a box at your location, you are requested to send an email as mentioned above.
 - c) Telephone: A complaint can be left at the Whistleblower Hotline at +91-80-40041992
2. A report can also be made to the **immediate supervisor** (in case there is no potential conflict of interest) or made to any other official in Mphasis whom the reporting employee can expect to have the responsibility to review the alleged unethical activity.
3. The Chairman of the Audit Committee is the Ombudsperson under Whistleblower Policy. A complaint can be reported to the Ombudsperson where the Complainant feels that the complaint has not been addressed or actioned in a timely and appropriate manner. Also, if the complaint is against any member of the Whistleblower Committee or the Executive Council, the same would be made to the Ombudsperson. Ombudsperson can be reached at the following email address – Ombudsperson@mphasis.com. The roles and responsibilities for Ombudsperson have been provided later in this policy.

Investigating Alleged Unethical Activity

The following investigation process will be adhered to by Mphasis in case the report is filed with the Whistleblower Committee or any other Mphasis employee:

1. The Whistleblower Committee will determine whether the concern or complaint actually pertains to a compliance or ethical violation through majority decision within 3 business days of receipt of the complaint with the committee.
2. If the Whistleblower Committee decides that the complaint is not valid, wherever possible, Whistleblower Custodian will communicate the rationale for the decision to the complainant. However, the complainant can escalate the matter to the Ombudsperson, if the person still believes there is a reason.
3. If the Whistleblower Committee determines that the complaint is a valid compliance violation, an Investigation Committee (identified by the Whistleblower Custodian) will investigate the alleged violation.
4. Investigation Committee will file a report of the findings to the Whistleblower Custodian along with supporting evidence, if any.
5. The Investigation Committee will take all reasonable efforts to ensure that the investigation process is completed within three calendar weeks from the day of the receipt of complaint. If not, it shall justify the need for extension to the Whistleblower Committee.
6. The Whistleblower Committee will make a decision based on the findings reported by the Investigation committee.
7. Prompt and appropriate corrective action will be taken by the Whistleblower Committee as described in the Mphasis Severity Document.

Documentation and Reporting

1. The investigation report along with the supporting documentation and evidences will be filed by the investigation team.
2. A quarterly status report on the total number of complaints received during the period, with summary of the findings of the Whistleblower Committee and the corrective actions taken will be sent by the Whistleblower Custodian to the Chairman of the Audit Committee.
3. All documentation pertaining to the complaint including but not restricted to the investigation report, corrective action taken and evidence will be maintained by the Whistleblower Custodian for a period of 3 years.
4. When possible and when determined appropriate by the Whistleblower Committee, notice of any corrective action taken will be given to the person who submitted the concern or complaint.
5. All complaints received will be kept confidential and will be shared only on a "Need to Know" basis.

Roles and Responsibility

Whistleblower

1. Whistleblowers provide initial information related to a reasonable belief that an unethical activity has occurred. The motivation of a Whistleblower is irrelevant to the consideration of the validity of the allegation.
2. Whistleblower (including anonymous Whistleblower) must provide all factual corroborating evidence, as is available/possible, to enable commencement of an investigation. An investigation will not be undertaken without verifiable support. However, Whistleblower shall refrain from obtaining evidence for which they do not have a right of access.
3. Whistleblowers have a responsibility to be candid with the Whistleblower Committee and Investigation committee. The person should be prepared to be interviewed by the Investigation Committee.
4. Whistleblowers are not to act on their own in conducting any investigation.
5. The Whistleblowers will not be immune to disciplinary action if he is found guilty of or is a party to the allegations.

Investigation Participant

1. All employees who are interviewed, asked to provide information or otherwise participate in an investigation have a duty to fully cooperate with the investigators.
2. Participants should refrain from discussing or disclosing the investigation or their testimony with anyone not connected to the investigation. In no case should the participant discuss with the investigation subject the nature of evidence requested or provided or testimony given to investigators unless agreed to by the investigators.
3. Requests for confidentiality by participants will be honored to the extent possible within the legitimate needs of law and the investigation.
4. Participants are entitled to protection from retaliation for having participated in an investigation.

Investigation Subject

1. A subject is a person or a group of persons who is the focus of investigative fact finding either by virtue of an allegation made or evidence gathered during the course of an investigation. The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact finding process.
2. The identity of a subject should be maintained in confidence to the extent possible given the legitimate needs of law and fairness in investigation.
3. Subjects should normally be informed of the allegations at the outset of a formal investigation and have opportunities for input during the investigation.
4. Subjects have a responsibility not to interfere with the investigation and to adhere to admonitions from investigators in this regard. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached or intimidated.
5. Unless there are compelling reasons to the contrary, subjects should be given the opportunity to respond to material points of evidence contained in an investigation report.

6. No allegation of wrongdoing against a subject shall be considered sustained unless at a minimum, a preponderance of the evidence supports the allegation.
7. Subjects have a right to be informed of the outcome of the investigation.
8. Any disciplinary or corrective action initiated against the subject as a result of an investigation pursuant to this policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

Whistleblower Committee

1. The Whistleblower Committee will be responsible for upholding the principles of the Mphasis Code of Conduct.
2. The Whistleblower Committee will determine whether the concern or complaint actually pertains to a compliance violation.
3. The Whistleblower Committee will review the findings of the Investigation Committee and will initiate appropriate corrective action.
4. The Whistleblower Committee will be responsible for ensuring that the investigation process is fair and transparent.
5. The Whistleblower Committee will provide sufficient and fair opportunity to the aggrieved person to prove/justify his stand and case, including personal hearing as may be required, and shall ensure complete fairness in the process of investigation.

Ombudsperson Responsibility

1. All complaints received by the Ombudsperson will be forwarded to the Office of the Whistleblower Committee (the Whistleblower Custodian), except if the complaint is against a member of the Executive Council / Whistleblower Committee.
2. Review the comprehensiveness of reporting done to the Audit Committee by Whistleblower custodian, in the context of complaints received, investigated, resolved and pending. The Ombudsperson will keep track of all reports directly received by him and will ensure that these cases are also reported in the Mphasis Audit Committee review.

Whistleblower Protection

Mphasis will protect whistleblowers against retaliation, as described below:

1. Mphasis will keep the whistleblower's identity confidential, unless;
 - a) The person agrees to be identified.
 - b) Identification is necessary to allow Mphasis or law enforcement officials to investigate or respond effectively to the report.
 - c) Identification is required by law; or
 - d) The person accused of Compliance violations is entitled to the information as a matter of legal right in disciplinary proceedings.

2. Mphasis prohibits retaliation against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Whistleblower Committee. A proven complaint of retaliation shall result in a proper remedy for the person harmed and severe disciplinary action including termination of employment against the retaliating person. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

3. In the event that a complaint made in good faith is subsequently found to be untrue, no action would be initiated against the Whistleblower. However, action will be taken against Whistleblowers making baseless allegations.

Policy Revision History:

Serial No.	Version Number	Date	Sections Affected	Changes in Brief / Remarks
1	V1.4	31-May-2011	Policy Revision	'Whistleblower Hotline number' was changed to +91-80-40041992
2	V1.5	1-June-2014	Policy Revision	Chairman of the Audit Committee appointed as Ombudsperson
3	V1.6	26-July-2016	Policy Revision	Policy reviewed-No changes made