

Form **8937**
 (December 2017)
 Department of the Treasury
 Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
WNS (HOLDINGS) LIMITED			
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
HEAD OF INVESTOR RELATIONS	+1 248 630 5197	David.Mackey@wns.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
JAY SUITES, NEW YORK, 515 MADISON AVENUE, 8TH FLOOR		NEW YORK, NY 10022	
8 Date of action		9 Classification and description	
27 MARCH 2024		EXCHANGE OF AMERICAN DEPOSITORY SHARES FOR UNDERLYING ORDINARY SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
92932M929		WNS	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ WNS (HOLDINGS) LIMITED ("WNS") SHALL BE TERMINATING ITS AMERICAN DEPOSITORY SHARES ('ADS') FACILITY & ARRANGE FOR HOLDERS TO EXCHANGE OUTSTANDING ADSs FOR THE UNDERLYING SHARES OF WNS. THE EXCHANGE SHALL BE ONE -FOR -ONE-EXCHANGE, WHEREIN ONE ADS SHALL BE EXCHANGED INTO ONE SHARE. THE ADS FACILITY SHALL TERMINATE AT 05:00 P.M. (EASTERN TIME) ON 27 MARCH 2024 . WNS ANTICIPATES THE SHARES WILL BE LISTED AND AVAILABLE FOR TRADING ON THE NEW NEW YORK STOCK EXCHANGE ON MARCH 28, 2024.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE TAX BASIS OF EACH WNS (HOLDINGS) LIMITED ORDINARY SHARE RECEIVED IN THE EXCHANGE SHOULD BE THE SAME AS THE TAX BASIS OF THE WNS (HOLDINGS) LIMITED ADS EXCHANGED THEREFOR.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ NOT APPLICABLE

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

NOT APPLICABLE

18 Can any resulting loss be recognized? ▶ **NOT APPLICABLE**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

DocuSigned by:
Signature ▶ Sanjay Puria Date ▶ 3/27/2024
D1046E4361ED443...
Print your name ▶ **SANJAY PURIA** Title ▶ **AUTHORISED SIGNATORY**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.