



iGATE CORPORATION AUDIT COMMITTEE

Procedures for the Treatment of Improprieties Relating to Accounting, Internal Controls and Auditing Matters

It is the desire of the senior management and the Board of Directors of the Company, and of this Audit Committee, that the financial recordkeeping and the related internal controls of the Company be exemplar and beyond reproach. This Audit Committee has, and has had, significant confidence in the management of the Company and particularly its financial senior management with respect to the maintenance of the Company's books and records and the implementation and operation of the Company's internal controls. Nevertheless this Audit Committee deems it appropriate to adopt the following procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal controls and auditing matters and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting and auditing matters. In adopting these procedures this Audit Committee recognizes that no single set of procedures can be comprehensive or foolproof; accordingly, we rely upon the management and employees of the Company not only to perform their responsibilities within societal norms and legal requirements, but moreover to seek to achieve the highest level of ethical standards in their relationship with the Company and its various constituencies.

Any employee of the Company may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, internal controls and audit practices. The Company's Audit Committee will oversee treatment of employee concerns in this area.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable accounting, internal controls or auditing matters (collectively, "Accounting Matters"), including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Deficiencies in or noncompliance with the Company's internal controls;

- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company's financial condition.

Receipt of Employee Complaints

- Employees with concerns regarding Accounting Matters may report their concerns to the Chairman of the Audit Committee.
- Employees may forward complaints on a confidential or anonymous basis (if the employee so desires) to the Chairman of the Audit Committee through the following e-mail address:

“CorporateSecretary@igate.com”

Treatment of Complaints

- Upon receipt of a complaint, the Chairman of the Audit Committee will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Chairman of the Audit Committee, internal controls or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

- The Chairman of the Audit Committee will maintain a log of all complaints that have been determined to pertain to Accounting Matters, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.