

Genpact LTD  
 Form 424B7  
 August 16, 2017  
Table of Contents

**Filed Pursuant to Rule 424(b)(7)**  
**Registration No. 333-210729**

### CALCULATION OF REGISTRATION FEE

<b>Title of Each Class of Securities to be Registered</b>	<b>Amount</b>	<b>Maximum Offering Price Per Unit<sup>(1)</sup></b>	<b>Maximum Aggregate Offering Price</b>	<b>Amount of registration fee<sup>(2)</sup></b>
	<b>to be Registered</b>			
Common Stock, par value U.S. \$0.01 per share	10,000,000	\$29.26	\$292,600,000	\$33,913

- (1) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) of the Securities Act of 1933, as amended, based on the market value of Genpact Limited common shares being registered, as established by the average of the high and low prices of Genpact Limited common shares as reported on the New York Stock Exchange on August 11, 2017, which was \$29.26.
- (2) The filing fee is calculated in accordance with Rule 457(r) under the Securities Act of 1933, as amended.

**Table of Contents**

**Prospectus Supplement (To Prospectus dated April 13, 2016)**

**10,000,000 Shares**

**Common Shares**

The selling shareholders identified in this prospectus supplement are offering 10,000,000 common shares of Genpact Limited. The selling shareholders will receive all net proceeds from the sale of our common shares in this offering.

Our common shares are listed on the New York Stock Exchange under the symbol G. The last reported sale price of our common shares on the New York Stock Exchange on August 14, 2017 was \$29.43 per share.

The underwriter proposes to offer the common shares from time to time for sale in one or more transactions on the New York Stock Exchange, in the over-the-counter market, through negotiated transactions or otherwise at market prices prevailing at the time of sale, at prices related to prevailing market prices or at negotiated prices. See Underwriter.

The underwriter has agreed to purchase the common shares from the selling shareholders at a price of \$28.72 per share, which will result in \$287,200,000 of proceeds to the selling shareholders before expenses.

**Investing in the common shares involves risks. See Risk Factors on page S-3 and in the documents incorporated by reference in this prospectus supplement and accompanying prospectus.**

**Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus supplement or the accompanying prospectus. Any representation to the contrary is a criminal offense.**

The underwriter expects to deliver the common shares to purchasers on August 18, 2017.

Edgar Filing: Genpact LTD - Form 424B7

**Citigroup**

**August 14, 2017**

Table of Contents**TABLE OF CONTENTS**

	Page
<b>PROSPECTUS SUPPLEMENT</b>	
<u>SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS</u>	S-iii
<u>SUMMARY</u>	S-1
<u>RISK FACTORS</u>	S-3
<u>USE OF PROCEEDS</u>	S-6
<u>DIVIDEND POLICY</u>	S-7
<u>DESCRIPTION OF SHARE CAPITAL</u>	S-8
<u>SELLING SHAREHOLDERS</u>	S-17
<u>CERTAIN MATERIAL BERMUDA AND UNITED STATES FEDERAL TAX CONSEQUENCES</u>	S-18
<u>UNDERWRITER</u>	S-22
<u>VALIDITY OF SECURITIES</u>	S-27
<u>EXPERTS</u>	S-27
<u>WHERE YOU CAN FIND MORE INFORMATION</u>	S-28
<b>PROSPECTUS</b>	
<u>ABOUT THIS PROSPECTUS</u>	1
<u>WHERE YOU CAN FIND MORE INFORMATION</u>	2
<u>INCORPORATION BY REFERENCE</u>	2
<u>FORWARD-LOOKING STATEMENTS</u>	3
<u>ABOUT GENPACT LIMITED</u>	5
<u>CONSOLIDATED RATIOS OF EARNINGS TO FIXED CHARGES AND PREFERENCE DIVIDENDS</u>	6
<u>USE OF PROCEEDS</u>	7
<u>DESCRIPTION OF DEBT SECURITIES</u>	8
<u>DESCRIPTION OF SHARE CAPITAL</u>	17
<u>DESCRIPTION OF DEPOSITARY SHARES</u>	25
<u>DESCRIPTION OF SHARE PURCHASE CONTRACTS AND SHARE PURCHASE UNITS</u>	28
<u>DESCRIPTION OF WARRANTS</u>	29
<u>FORMS OF SECURITIES</u>	30
<u>PLAN OF DISTRIBUTION</u>	32
<u>LEGAL MATTERS</u>	35
<u>EXPERTS</u>	35

This prospectus supplement updates information in the prospectus dated April 13, 2016. You should read this prospectus supplement in conjunction with the prospectus. This prospectus supplement is not complete without, and may not be delivered or used except in conjunction with, the prospectus, including any amendments or supplements to it. This prospectus supplement is qualified by reference to the prospectus, except to the extent that the information provided by this prospectus supplement supersedes information contained in the prospectus.

This prospectus supplement incorporates by reference important information. You should read the information incorporated by reference before deciding to invest in our common shares, and you may obtain this information incorporated by reference without charge by following the instructions under "Where You Can Find More Information" appearing below. Unless the context otherwise indicates, references in this prospectus supplement to "Genpact," "we," "our," and "us" refer, collectively, to Genpact Limited, a Bermuda company, and its consolidated subsidiaries.

S-i

**Table of Contents**

We, the selling shareholders and the underwriter have not authorized anyone to provide you with any information other than that contained or incorporated by reference in this prospectus supplement. We, the selling shareholders and the underwriter take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give to you. The selling shareholders are offering to sell, and seeking offers to buy, common shares only in jurisdictions where offers and sales are permitted. The information contained or incorporated by reference in this prospectus supplement is accurate only as of its date. Our business, financial condition, results of operations and prospects may have changed since that date.

S-ii

**Table of Contents**

**SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS**

This prospectus supplement and the information incorporated by reference in this prospectus supplement include forward-looking statements. In some cases, you can identify these statements by forward-looking terms such as expect, anticipate, intend, plan, believe, seek, estimate, could, may, shall, will, would and v and similar expressions, or the negative of such words or similar expressions. These forward-looking statements, which are subject to risks, uncertainties and assumptions about us, may include projections of our future financial performance, which in some cases may be based on our growth strategies and anticipated trends in our business. These statements are only predictions based on our current expectations and projections about future events. There are important factors that could cause our actual results, level of activity, performance or achievements to differ materially from those expressed or implied by the forward-looking statements. In particular, you should consider the numerous risks outlined in the risk factors and cautionary statements described in the other documents we file from time to time with the Securities and Exchange Commission (the SEC), specifically our most recent Annual Report on Form 10-K, our Quarterly Reports on Form 10-Q and our Current Reports on Form 8-K.

These forward-looking statements include, but are not limited to, statements relating to:

- our ability to retain existing clients and contracts;
- our ability to win new clients and engagements;
- the expected value of the statements of work under our master service agreements;
- our beliefs about future trends in our market;
- political, economic or business conditions in countries where we have operations or where our clients operate;
- expected spending on business process outsourcing and information technology services by clients;
- foreign currency exchange rates;
- our ability to convert bookings to revenue;
- our rate of employee attrition;
- our effective tax rate; and

competition in our industry.

Factors that may cause actual results to differ from expected results include, among others:

our ability to grow our business and effectively manage growth and international operations while maintaining effective internal controls;

our dependence on revenues derived from clients in the United States and Europe and clients that operate in certain industries, such as the financial services industry;

our dependence on favorable tax legislation and tax policies that may be amended in a manner adverse to us or be unavailable to us in the future;

our ability to successfully consummate or integrate strategic acquisitions;

our ability to maintain pricing and asset utilization rates;

our ability to hire and retain enough qualified employees to support our operations;

increases in wages in locations in which we have operations;

our relative dependence on the General Electric Company (GE) and our ability to maintain our relationships with divested GE businesses;

S-iii



**Table of Contents**

financing terms, including, but not limited to, changes in the London Interbank Offered rate, or LIBOR, and changes in our credit ratings;

our ability to meet our corporate funding needs, pay dividends and service debt, including our ability to comply with the restrictions that apply to our indebtedness that may limit our business activities and investment opportunities;

restrictions on visas for our employees traveling to North America and Europe;

fluctuations in currency exchange rates between the U.S. dollar, the euro, U.K. pound sterling, Chinese renminbi, Hungarian forint, Japanese yen, Indian rupee, Australian dollar, Philippines peso, Norwegian krone, Mexican peso, Polish zloty, Romanian leu, South African rand, Hong Kong dollar, Singapore dollar, Arab Emirates dirham, Brazilian real, Swiss franc, Swedish krona, Danish krone, Kenyan shilling, Czech koruna, Israeli new shekel, Colombian peso, Guatemalan quetzal, Macau pataca, Malaysian ringgit, Moroccan dirham and Canadian dollar;

our ability to retain senior management;

the selling cycle for our client relationships;

our ability to attract and retain clients and our ability to develop and maintain client relationships on attractive terms;

legislation in the United States or elsewhere that adversely affects the performance of business process outsourcing and information technology services offshore;

increasing competition in our industry;

telecommunications or technology disruptions or breaches, or natural or other disasters;

our ability to protect our intellectual property and the intellectual property of others;

our ability to maintain the security and confidentiality of personal and other sensitive data of our clients, employees or others;

deterioration in the global economic environment and its impact on our clients, including the bankruptcy of our clients;

regulatory, legislative and judicial developments, including the withdrawal of governmental fiscal incentives;

the international nature of our business;

technological innovation;

our ability to derive revenues from new service offerings; and

unionization of any of our employees.

Although we believe the expectations reflected in any forward-looking statements are reasonable at the time they are made, we cannot guarantee future results, level of activity, performance or achievements. Achievement of future results is subject to risks, uncertainties and potentially inaccurate assumptions. Should known or unknown risks or uncertainties materialize, or should underlying assumptions prove inaccurate, actual results could differ materially from past results and those anticipated, estimated or projected. You should bear this in mind as you consider forward-looking statements. We undertake no obligation to update any of these forward-looking statements after the date of this prospectus supplement to conform our prior statements to actual results or revised expectations.

**Table of Contents**

**SUMMARY**

*This summary highlights information contained or incorporated by reference in this prospectus supplement. This summary does not contain all of the information that you should consider before deciding to invest in our common shares. You should read this entire prospectus supplement carefully, including the information incorporated by reference in this prospectus supplement. See Risk Factors in this prospectus supplement and in our Annual Report on Form 10-K for the fiscal year ended December 31, 2016 and our Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2017 and June 30, 2017, each incorporated by reference herein.*

**GENPACT LIMITED**

We are a global professional services firm focused on delivering digital transformation for our clients. Our Lean Digital<sup>SM</sup> approach integrates lean principles, design thinking, analytics and digital technologies with our domain and industry expertise. We deliver value to our clients in two ways – through digital-led, domain-enabled solutions that drive innovation, and through digitally-enabled intelligent operations that design, transform and run our clients operations. We employ over 77,000 people in more than 20 countries and have key offices in New York City, Palo Alto, London and Delhi.

Genpact Limited is a Bermuda exempted company. Our registered office is located at Canon's Court, 22 Victoria Street, Hamilton, HM 12, Bermuda, and our telephone number at that address is (441) 294-8000. The administrative office of our affiliate in the United States is located at 1155 Avenue of the Americas, 4th Floor, New York, NY 10036.

**Table of Contents**

**THE OFFERING**

Common shares offered by the selling  
shareholders 10,000,000 shares

Common shares outstanding before and after  
this offering 192,903,452 shares

Use of proceeds The selling shareholders will receive all net proceeds from the sale of our common shares in this offering. We will not receive any of the proceeds from the sale of common shares by the selling shareholders.

Dividend policy Starting in February 2017, we have paid a regular quarterly cash dividend of \$0.06 per share to holders of our common shares, representing a planned annual dividend of \$0.24 per share. See Dividend Policy.

Risk factors You should read the Risk Factors beginning on page S-3 of this prospectus supplement and in our filings with the SEC incorporated by reference in this prospectus supplement or the accompanying prospectus for a discussion of factors that you should consider carefully before deciding to invest in our common shares.

New York Stock Exchange symbol G

Unless otherwise indicated, the number of our common shares presented in this prospectus supplement is based on our common shares outstanding on July 28, 2017 and:

Excludes common shares reserved for issuance pursuant to our shareholder approved equity compensation plans. As of July 28, 2017, there were 12,708,641 common shares reserved for issuance upon exercise of outstanding options or vesting of restricted share units granted under our shareholder approved equity compensation plans.



---

**Table of Contents**

**RISK FACTORS**

*Investing in our common shares involves risks. You should carefully consider all the information set forth in this prospectus supplement and the accompanying prospectus and the information incorporated by reference herein before deciding to invest in our common shares. In particular, we urge you to consider carefully the risk factors set forth under the heading **Item IA. Risk Factors** in our Annual Report on Form 10-K for the fiscal year ended December 31, 2016, and in our Quarterly Reports on Form 10-Q for the quarterly periods ending March 31, 2017 and June 30, 2017, each incorporated by reference herein, and the additional risk factors set forth below.*

***Indian indirect transfer rule may apply on sale/acquisition of shares in certain cases.***

Indian law provides in relevant part that income arising upon the transfer of a capital asset deemed situated in India shall be subject to tax in India. If the capital asset is an interest in an entity registered or incorporated outside India, that asset will be deemed to be situated in India if the interest derives its value substantially from assets of the entity located in India (the Indirect Transfer Rule ); that condition will be satisfied if the value of the assets located in India owned directly or indirectly by the entity (i) exceeds INR 100 million and (ii) equals or exceeds 50% of the value of all assets owned by the entity. In the past, the Company has taken the view that less than 50% of its value was derived from assets in India; however, the Company has not conducted a valuation or made a determination as of the date of this prospectus supplement, and accordingly the Company can provide no assurance that the Indirect Transfer Rule will not apply to a transfer of common shares in the Company. If the Indirect Transfer Rule applies, capital gains proportionate to the fair value of Indian assets contributing to the value of the foreign entity whose shares are transferred are regarded as taxable in India, with the following exceptions:

Any holder (whether individually or along with its associated enterprise) that neither holds the right of management or control in the Company nor holds voting power or share capital or interest exceeding 5% of the total voting power or total share capital or interest in the Company at any time during the twelve months preceding the date of transfer is exempt from the Indirect Transfer Rule.

Any gains arising on account of the Indirect Transfer Rule may not be taxable to shareholders who are eligible to claim the benefits of an income tax treaty that exempts such gains from taxation.

If the Indirect Transfer Rule applies, a buyer of common shares in the Company in a transaction subject to tax under the Indirect Transfer Rule may be held liable for not withholding Indian tax on the acquisition of such shares. In addition, a buyer that holds more than 5% of the Company and that is not eligible to claim treaty benefits that exempts such gain could be subject to Indian tax on gains realized on the disposition of common shares in the Company. Investors should consult their tax advisers with respect to the application of the Indirect Transfer Rule and the impact of any Indian tax on their investment in common shares in the Company.

***Future sales of our common shares could cause our share price to decline.***

Sales of substantial amounts of common shares by our employees and other shareholders, or the possibility of such sales, may adversely affect the price of our common shares and impede our ability to raise capital through the issuance of equity securities. After giving effect to this offering, Bain Capital Investors, LLC ( Bain Capital ), through its affiliates, and its co-investors, including Twickenham Investment Private Limited, will beneficially own approximately 30% of our outstanding common shares. These shares are subject to lock-up agreements entered into in connection with this offering but may be sold beginning on the day that is 30 days after the date of this prospectus

supplement, subject to certain restrictions set forth in our shareholder agreement with Bain Capital and its co-investors, in the public market from time to time without registering them, subject to certain limitations on the timing, amount and method of those sales imposed by Rule 144 under the Securities Act of 1933, as amended.

Pursuant to our shareholder agreement, Bain Capital has the right, subject to certain conditions and with certain exceptions, to require us to file registration statements covering all of the common shares it owns or to include

## **Table of Contents**

those common shares in registration statements that we may file for ourselves or for another holder of our common shares. Following their registration and sale under the applicable registration statement, including the sale of shares pursuant to this offering, those shares will become freely tradable. By exercising their registration rights and selling a large number of common shares, these holders could cause the price of our common shares to decline. In addition, the perception in the public markets that sales by them might occur could also adversely affect the market price of our common shares.

***There can be no assurance that we will continue to declare and pay dividends on our common shares, and future determinations to pay dividends will be at the discretion of our board of directors.***

Historically we have not declared regular dividends. In February 2017, we announced the declaration of a quarterly cash dividend on our common shares in the amount of \$0.06 per share, representing a planned annual dividend of \$0.24 per share. Any determination to pay dividends to holders of our common shares in the future, including future payment of a regular quarterly cash dividend, will be at the discretion of our board of directors and will depend on many factors, including our financial condition, results of operations, general business conditions, statutory requirements under Bermuda law and any other factors our board of directors deems relevant. Our ability to pay dividends will also continue to be subject to restrictive covenants contained in credit facility agreements governing indebtedness we and our subsidiaries have incurred or may incur in the future. In addition, statutory requirements under Bermuda law could require us to defer making a dividend payment on a declared dividend date until such time as we can meet statutory requirements under Bermuda law. A reduction in, delay of, or elimination of our dividend payments could have a negative effect on our share price.

***We are organized under the laws of Bermuda, and Bermuda law differs from the laws in effect in the United States and may afford less protection to shareholders.***

Our shareholders may have more difficulty protecting their interests than would shareholders of a corporation incorporated in a state of the United States. As a Bermuda company, we are governed by, in particular, the Companies Act 1981 of Bermuda as amended (the Companies Act ). The Companies Act differs in some material respects from laws generally applicable to U.S. corporations and shareholders, including the provisions relating to interested directors, mergers, amalgamations, takeovers and indemnification of directors.

Generally, the duties of directors and officers of a Bermuda company are owed to the company only. Shareholders of Bermuda companies generally do not have the right to take action against directors or officers of the company except in limited circumstances. Directors of a Bermuda company must, in exercising their powers and performing their duties, act honestly and in good faith with a view to the best interests of the company, exercising the care and skill that a reasonably prudent person would exercise in comparable circumstances. Directors have a duty not to put themselves in a position in which their duties to the company and their personal interests may conflict and also are under a duty to disclose any personal interest in any material contract or arrangement with the company or any of its subsidiaries. If a director of a Bermuda company is found to have breached his or her duties to that company, he may be held personally liable to the company in respect of that breach of duty. A director may be liable jointly and severally with other directors if it is shown that the director knowingly engaged in fraud or dishonesty (with such unlimited liability as the courts shall direct). In cases not involving fraud or dishonesty, the liability of the director will be determined by the Bermuda courts (with such liability as the courts think just) who may take into account the percentage of responsibility of the director for the matter in question, in light of the nature of the conduct of the director and the extent of the causal relationship between his or her conduct and the loss suffered.

In addition, our bye-laws contain a broad waiver by our shareholders of any claim or right of action, both individually and on our behalf, against any of our officers or directors. The waiver applies to any action taken by an officer or



director, or the failure of an officer or director to take any action, in the performance of his or her duties, except with respect to any matter involving or arising out of any fraud or dishonesty on the part of the

S-4

**Table of Contents**

officer or director or to matters which would render it void pursuant to the Companies Act. This waiver limits the right of shareholders to assert claims against our officers and directors unless the act or failure to act involves fraud or dishonesty. Therefore, our shareholders may have more difficulty protecting their interests than would shareholders of a corporation incorporated in a state within the United States.

***The price of our common shares has been and may continue to be volatile, and this may make it difficult for you to resell common shares owned by you at times or at prices you find attractive.***

The market price for our common shares has been and may continue to be volatile and subject to price and volume fluctuations in response to market and other factors, some of which are beyond our control. Among the factors that could affect our stock price are:

actual or anticipated fluctuations in our quarterly and annual operating results;

changes in financial estimates by securities research analysts;

changes in the economic performance or market valuations of other companies engaged in providing business process and information technology services;

loss of one or more significant clients;

addition or loss of executive officers or key employees;

regulatory developments in our target markets affecting us, our clients or our competitors;

announcements of technological developments;

limited liquidity in our trading market;

sales or expected sales of additional common shares or purchases or expected purchases of common shares, including by us under existing or future share repurchase programs;

terrorist attacks or natural disasters or other such events impacting countries where we or our clients have operations.

In addition, securities markets generally and from time to time experience significant price and volume fluctuations that are not related to the operating performance of particular companies. These market fluctuations may have a material adverse effect on the market price of our common shares.

***You may be unable to effect service of process or enforce judgments obtained in the United States or Bermuda against us or our assets in the jurisdictions in which we or our executive officers operate.***

We are organized under the laws of Bermuda, and a significant portion of our assets are located outside the United States. It may not be possible to enforce court judgments obtained in the United States against us in Bermuda or in countries, other than the United States, where we have assets based on the civil liability or penal provisions of the federal or state securities laws of the United States. In addition, there is some doubt as to whether the courts of Bermuda and other countries would recognize or enforce judgments of United States courts obtained against us or our directors or officers based on the civil liability or penal provisions of the federal or state securities laws of the United States or would hear actions against us or those persons based on those laws. We have been advised by Appleby (Bermuda) Limited, our Bermuda counsel, that the United States and Bermuda do not currently have a treaty providing for the reciprocal recognition and enforcement of judgments in civil and commercial matters. Therefore, a final judgment for the payment of money rendered by any federal or state court in the United States based on civil liability, whether or not based solely on United States federal or state securities laws, would not automatically be enforceable in Bermuda. Similarly, those judgments may not be enforceable in countries, other than the United States, where we have assets.

**Table of Contents**

**USE OF PROCEEDS**

The selling shareholders will receive all net proceeds from the sale of our common shares in this offering. We will not receive any of the proceeds from the sale of our common shares by the selling shareholders.

S-6

**Table of Contents**

**DIVIDEND POLICY**

In February 2017, our board of directors approved a dividend program under which we intend to pay a regular quarterly cash dividend of \$0.06 per share to holders of our common shares, representing a planned annual dividend of \$0.24 per share. On March 28, 2017 and June 28, 2017, we paid dividends of \$0.06 per share, amounting to approximately \$12.0 million and \$11.6 million in the aggregate, to shareholders of record as of March 10, 2017 and June 12, 2017, respectively. Any future determination to declare and pay dividends will be made at the discretion of our board of directors. Our ability to pay dividends is also subject to restrictive covenants contained in our credit facility agreements governing indebtedness we and our subsidiaries have incurred or may incur in the future. See Management's Discussion and Analysis of Financial Condition and Results of Operations—Liquidity and Capital Resources in our Annual Report on Form 10-K for the fiscal year ended December 31, 2016 and in our Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2017, each incorporated by reference herein.

S-7

**Table of Contents**

**DESCRIPTION OF SHARE CAPITAL**

*The following description of our share capital is intended as a summary only. This description is based upon, and is qualified by reference to, our memorandum of association, our bye-laws and applicable provisions of Bermuda company law. This summary is no complete. You should read our memorandum of association and our bye-laws, which are filed as exhibits to the registration statement of which this prospectus supplement forms a part, for the provisions that are important to you.*

**General**

We are an exempted company organized under the Companies Act 1981 of Bermuda as amended (the Companies Act ). We are registered with the Registrar of Companies in Bermuda under registration number 39838. Genpact Limited was incorporated on March 29, 2007. Our registered office is located at Canon s Court, 22 Victoria Street, Hamilton HM 12, Bermuda. The rights of our shareholders are governed by Bermuda law and our memorandum of association and bye-laws. The Companies Act may differ in some material respects from laws generally applicable to United States corporations and their shareholders.

**Share Capital**

Our authorized capital consists of 500,000,000 common shares, \$0.01 par value per share and 250,000,000 preference shares, \$0.01 par value per share. As of July 28, 2017, there were 192,903,452 common shares outstanding and no preference shares were outstanding. All of our issued and outstanding shares are fully paid up.

Pursuant to our bye-laws, and subject to the requirements of The New York Stock Exchange on which our common shares are listed, our board of directors is authorized to issue any of our authorized but unissued shares. There are no limitations on the right of non-Bermudians or non-residents of Bermuda to hold our common shares.

**Common Shares**

Holders of our common shares are entitled, subject to the provisions of our bye-laws, to one vote per share on all matters submitted to or requiring a vote of holders of common shares. Unless a different majority is required by Bermuda law or by our bye-laws, resolutions to be approved by holders of common shares may be passed by a simple majority of votes cast at a meeting at which a quorum is present. Our bye-laws provide that a quorum for such a meeting shall be two shareholders present in person or represented by proxy and entitled to vote holding or representing shareholders holding more than 50% of the issued shares of the company carrying the right to vote at general meetings.

Upon the liquidation, dissolution or winding up of our company, the holders of our common shares are entitled to receive their ratable share of the net assets of our company available after payment of all debts and other liabilities, subject to the rights of any holders of any preference shares in the company which may be in issue and having preferred rights on any return of capital.

Our common shares have no preemptive, subscription, redemption or conversion rights.

**Preference Shares**

Pursuant to Bermuda law and our bye-laws, our board of directors by resolution may establish one or more series of preference shares having such designations, dividend rates, relative voting rights, conversion or exchange rights,

redemption rights, liquidation rights and other relative participation, optional or other rights, qualifications, limitations or restrictions as may be fixed by the board of directors without any shareholder

S-8

## **Table of Contents**

approval. Such rights, preferences, powers and limitations as may be established could also have the effect of discouraging an attempt to obtain control of our company. These preference shares are of the type commonly referred to as blank-check preferred stock.

## **Dividends**

In February 2017, our board of directors approved a dividend program under which we intend to pay a regular quarterly cash dividend of \$0.06 per share to holders of our common shares, representing a planned annual dividend of \$0.24 per share. On March 28, 2017 and June 28, 2017, we paid dividends of \$0.06 per share, amounting to approximately \$12.0 million and \$11.6 million in the aggregate, to shareholders of record as of March 10, 2017 and June 12, 2017, respectively.

Under Bermuda law, a company may declare and pay dividends from time to time unless there are reasonable grounds for believing that the company is or would, after the payment, be unable to pay its liabilities as they become due or that the realizable value of its assets would thereby be less than its liabilities. Under our bye-laws, each common share is entitled to dividends if, as and when dividends are declared by our board of directors. There are no restrictions in Bermuda on our ability to transfer funds (other than funds denominated in Bermuda dollars) in or out of Bermuda or to pay dividends to U.S. residents who are holders of our common shares.

Any cash dividends payable to holders of our common shares listed on the New York Stock Exchange will be paid to Computershare Trust Company, N.A., our transfer agent in the United States, for disbursement to those holders.

Any future determination to pay dividends will be made at the discretion of our board of directors and will also depend on other factors, including our financial condition, results of operations, general business conditions, restrictive covenants contained in credit facility agreements governing indebtedness we and our subsidiaries have incurred or may incur in the future and any other factors our board of directors deems relevant.

## **Variation of Rights**

The rights attaching to a particular class, unless otherwise provided for by the terms of issue of the relevant class, may be varied either: (i) with the consent in writing of the holders of not less than 75% of the issued shares of that class; or (ii) with the sanction of a resolution passed by a majority of the votes cast at a separate general meeting of the relevant class of shareholders at which a quorum consisting of at least two persons holding or representing by proxy the majority of the issued shares of the relevant class is present. Our bye-laws specify that the creation or issue of shares ranking equally with existing shares will not, unless expressly provided by the terms of issue of existing shares, vary the rights attached to existing shares. In addition, the creation or issue of preference shares (as regards participation in the profits or assets of the company) ranking in priority to common shares will not be deemed to vary the rights attached to common shares or, subject to the terms of any other series of preference shares, to vary the rights attached to any other series of preference shares.

## **Repurchase of Shares**

At its discretion and without the sanction of a resolution, our board of directors may authorize the purchase by our company of our own shares, of any class, at any price. To the extent permitted by Bermuda law, the shares to be purchased may be selected in any manner whatsoever, upon such terms as our board of directors may determine in its discretion.

## **Transfer of Common Shares**



Our board of directors may refuse to recognize an instrument of transfer of a common share unless (1) the instrument of transfer is duly stamped, if required by law, and lodged with us, accompanied by the relevant share

S-9

## **Table of Contents**

certificate and such other evidence of the transferor's right to make the transfer as our board of directors may reasonably require, (2) the transfer is in respect of only one class of share, (3) the instrument of transfer is in respect of less than five persons jointly and (4) the permission of the Bermuda Monetary Authority has been obtained, if applicable. Subject to such restrictions, a holder of common shares may transfer the title to all or any of his common shares by completing the usual common form of instrument of transfer or any other form which our board of directors may approve. An instrument of transfer must be signed by the transferor and transferee, however, in the case of a fully paid up common share, an instrument of transfer need only be signed by the transferor.

## **Certain Provisions of the Bye-laws and Bermuda Law**

Certain provisions of our memorandum of association, bye-laws and the Companies Act may have an anti-takeover effect, may delay, defer or prevent a tender offer or takeover attempt that you might consider in your best interest, including an attempt that might result in your receipt of a premium over the market price for your common shares, and may make more difficult the removal of our incumbent directors.

## ***Election and Removal of Directors***

Our bye-laws provide that our board of directors shall consist of thirteen directors or such lesser or greater number as our board of directors, by resolution, may from time to time determine, provided that, at all times, there shall be no fewer than three directors. Our board of directors currently consists of eleven directors. Currently, each director serves in such capacity for such term as we may determine by resolution or, in the absence of such determination, until the termination of the next annual general meeting.

Our board of directors may fill any vacancy occurring as a result of the death, disability, disqualification or resignation of a director or as a result of an increase in the size of the board of directors so long as a quorum of directors remain in office.

Our bye-laws provide that our directors may be divided into three classes to create a staggered board at any time upon the passing of a board resolution.

## ***Meetings of Shareholders***

Under Bermuda law, a company is required to convene at least one general meeting of shareholders each calendar year. Our bye-laws provide that a special general meeting of shareholders may be called by the board of directors of a company and must be called upon the request of shareholders holding not less than 10% of the paid-up capital of the company carrying the right to vote at general meetings. Our bye-laws provide that a quorum for such a meeting shall be two shareholders present in person or represented by proxy and entitled to vote holding more than 50% of the issued capital of the company carrying the right to vote at general meetings. Bermuda law also requires that shareholders be given at least five days' advance notice of a general meeting, but the accidental omission to give notice to any person does not invalidate the proceedings at a meeting. Under our bye-laws, not less than 10 nor more than 60 days' notice must be given of an annual general meeting and at least five days' notice of a special general meeting, must be given of a special general meeting. This notice requirement is subject to the ability to hold such meetings on shorter notice if such notice is agreed: (i) in the case of an annual general meeting, by all of the shareholders entitled to attend and vote at such meeting; or (ii) in the case of a special general meeting, by a majority in number of the shareholders entitled to attend and vote at the meeting holding not less than 95% in nominal value of the shares entitled to vote at such meeting. In accordance with the Companies Act, a general meeting may be held with only one individual present, provided the requirement for a quorum is satisfied.

***Shareholder Written Resolutions***

Our bye-laws do not permit us to use shareholder written resolutions.

S-10

**Table of Contents**

***Advance Notice Requirements for Shareholder Nominations***

Our bye-laws contain advance notice procedures with regard to shareholder proposals related to the nomination of candidates for election as directors. These procedures provide that any shareholder entitled to vote for the election of directors may nominate persons for election as directors only if written notice of such shareholder's intent to make such nomination is given to our corporate secretary with respect to an election to be held at an annual general meeting not less than 120 days nor more than 150 days prior to the date of the Company's proxy statement released to shareholders in connection with the prior year's annual general meeting.

A shareholder's notice to our corporate secretary must be in proper written form and must set forth, as to each person whom the shareholder proposes to nominate for election or re-election as a director:

the name, age, business address and residence address of such person;

the principal occupation or employment of such person;

the class, series and number of Genpact shares which are beneficially owned by such person;

particulars which would, if he or she were so appointed, be required to be included in Genpact's register of directors and officers; and

all information relating to such person that is required to be disclosed in solicitations for proxies for the election of directors pursuant to the Rules and Regulations of the SEC under Section 14 of the Securities Exchange Act of 1934 (as amended), together with notice executed by such person of his willingness to serve as a director if so elected; provided, however, that no shareholder shall be entitled to propose any person to be appointed, elected or re-elected director at any special general meeting.

***Access to Books and Records and Dissemination of Information***

Members of the general public have the right to inspect the public documents of a company available at the office of the Registrar of Companies in Bermuda. These documents include a company's memorandum of association, including its objects and powers, and any alterations to its memorandum of association. Our shareholders have the additional right to inspect our bye-laws, minutes of general meetings of shareholders and our audited financial statements, which must be presented at the annual general meeting. The register of shareholders of a company is open to inspection by shareholders and members of the public without charge. We are required to maintain our share register in Bermuda but may, subject to the provisions of Bermuda law, establish a branch register outside Bermuda. We maintain our principal share register in Hamilton, Bermuda. We are required to keep at our registered office a register of directors and officers that is open for inspection during business hours for not less than two hours each day by members of the public without charge. Bermuda law does not, however, provide a general right for shareholders to inspect or obtain copies of any other corporate records.

***Amendments to our Memorandum of Association and Bye-laws***

Bermuda law provides that the memorandum of association of a company may be amended by a resolution passed at a general meeting of shareholders. Our bye-laws provide that no bye-law shall be rescinded, altered or amended, and no new bye-law shall be made, unless it shall have been approved by a resolution of our board of directors and by a resolution of our shareholders. However, to revoke, alter, or amend certain of our bye-laws it requires the approval of at least 66 2/3% of the combined voting power of all shareholders entitled to vote thereon.

Under Bermuda law, the holders of an aggregate of not less than 20% in par value of the company's issued share capital or any class thereof have the right to apply to the Bermuda courts for an annulment of any amendment of the memorandum of association adopted by shareholders at any general meeting, other than an amendment which alters or reduces a company's share capital as provided in the Companies Act. Where such an application is made, the amendment becomes effective only to the extent that it is confirmed by the Bermuda court. An

S-11

## **Table of Contents**

application for an annulment of an amendment of the memorandum of association must be made within twenty-one days after the date on which the resolution altering the company's memorandum of association is passed and may be made on behalf of persons entitled to make the application by one or more of their number as they may appoint in writing for the purpose. No application may be made by shareholders voting in favor of the amendment.

### ***Board Actions***

Under Bermuda law, the directors of a Bermuda company owe their fiduciary duty to the company, rather than to individual shareholders. Our bye-laws provide that some actions are required to be approved by our board of directors. Actions must be approved by a majority of the votes present and entitled to be cast at a properly convened meeting of our board of directors.

In addition, pursuant to our bye-laws and our shareholders agreement and to the extent permitted by applicable law, our directors who are affiliated with our major shareholders are not required to present to us corporate opportunities (e.g., acquisitions or new potential clients) that they become aware of unless such opportunities are presented to them expressly in their capacity as one of our directors.

Our bye-laws contain a provision by virtue of which our shareholders waive any claim or right of action that they have, both individually and on our behalf, against any director or officer in relation to any action or failure to take action by such director or officer, except in respect of any fraud or dishonesty of such director or officer. Our bye-laws also indemnify our directors and officers in respect of their actions and omissions, except in respect of their fraud or dishonesty. The indemnification provided in our bye-laws is not exclusive of other indemnification rights to which a director or officer may be entitled, provided these rights do not extend to his or her fraud or dishonesty.

Our bye-laws provide that our business is to be managed and conducted by our board of directors. Bermuda law does not require that our directors be individuals, and there is no requirement in our bye-laws or Bermuda law that directors hold any of our shares. There is also no requirement in our bye-laws or Bermuda law that our directors must retire at a certain age.

### ***Related Party Transactions and Loans***

Provided a director discloses a direct or indirect interest in any contract or arrangement with us as required by Bermuda law, such director is entitled to be counted in the quorum and vote in respect of any such contract or arrangement in which he or she is interested unless he or she is disqualified from voting by the decision of a vote of the other directors present at the board meeting and their ruling in relation to the director concerned shall be final and conclusive except in very limited circumstances.

Under Bermuda law, a director (including the spouse or children of the director or any company of which such director, spouse or children own or control more than 20% of the capital or loan debt) cannot borrow from us, (except loans made to directors who are bona fide employees or former employees pursuant to an employees' share scheme) unless shareholders holding 90% of the total voting rights of all the shareholders having the right to vote at any general meeting have consented to the loan.

### ***Amalgamations and Similar Arrangements***

A Bermuda exempted company may amalgamate or merge with one or more companies or corporations incorporated either in Bermuda, and in certain circumstances, outside Bermuda, and continue as one fused company.

To the extent shareholder approval is required to amalgamate or merge the company, any amalgamation or merger of our company with another company or corporation first requires the approval of our board of directors

S-12

**Table of Contents**

and then the approval of our shareholders, by resolution passed by a majority of votes cast at the meeting convened to consider the amalgamation or merger, voting together as a single class, subject to any voting rights granted to holders of any preference shares.

***Business Combinations***

Our bye-laws provide a mechanism designed to deal with business combinations including (but not limited to) any amalgamation, merger or consolidation of the company or any subsidiary with any interested shareholder or any other company which is, or after such merger, consolidation or amalgamation would be, an affiliate or associate of an interested shareholder. This provision does not apply to any shareholder who held 15% or more of the common shares as of July 23, 2007.

Our bye-laws provide that we will not engage in any business combination with any interested shareholder or any affiliate or associate of any interested shareholder or any person who thereafter would be an affiliate or associate of such interested shareholder for a period of three years following the time that such shareholder became an interested shareholder. The following broad exceptions are set out:

if a majority of the Board approved either the business combination or the transaction which resulted in the shareholder becoming an interested shareholder; or

at or subsequent to such time the business combination is approved by a majority of the board of directors and authorized at an annual or special meeting of the shareholders, and not by written consent, by the affirmative vote of not less than 66 2/3% of the votes entitled to be cast by the holders of all the then outstanding voting shares, voting together as a single class, excluding voting shares (as defined in our bye-laws) beneficially owned by any interested shareholder or any affiliate or associate of such interested shareholders. Such affirmative vote shall be required notwithstanding the fact that no vote may be required, or that a lesser percentage or separate class vote may be specified, by law or in any agreement with any national securities exchange or otherwise; or

upon consummation of the transaction which resulted in the shareholder becoming an interested shareholder, the interested shareholder or any affiliate or associate of the interested shareholder owned at least 85% of our voting shares outstanding at the time the transaction commenced; or

in the case of business combination with any interested shareholder or any affiliate or associate of any interested shareholder or any person who thereafter would be an affiliate or associate of such interested shareholder, in which all of the capital shares not already owned by such person are converted into, exchanged for or become entitled to receive, cash and/or securities, and various specific conditions shall have been met.

Notwithstanding any other provisions of the bye-laws (and notwithstanding the fact that a lesser percentage or separate class vote may be specified by law or the bye-laws), any proposal to amend, repeal or adopt any provision of the bye-laws inconsistent with the bye-law dealing with business combinations, in addition to any other vote required by law, shall require the affirmative vote of the holders of a majority of the voting shares entitled to be cast by the holders of all the then outstanding voting shares, voting together as a single class.



*Takeovers*

Bermuda law provides that where an offer is made for shares of a company and, within four months of the offer being approved by the holders of not less than 90% in value of the shares which are the subject of the offer, (other than shares already held by the offeror, or a nominee), the offeror may by notice require the non-tendering shareholders to transfer their shares on the terms of the offer. Dissenting shareholders may apply to the Court within one month of the notice given by the offeror to any remaining shareholders, objecting to the transfer. The test is one of fairness to the body of the shareholders and not to individuals, and the burden is on the dissentient shareholder to prove unfairness, not merely that the scheme is open to criticism. Bermuda law also provides a

## **Table of Contents**

statutory mechanism whereby the holders of not less than 95% of the shares or any class of shares in the company may give notice to the remaining shareholders or class of shareholders of the intention to acquire their shares on the terms set out in the notice. When such a notice is given, the purchasers are entitled and bound to acquire the shares of the remaining shareholders on the terms set out in the notice, unless a remaining shareholder applies to the Court for an appraisal.

### ***Appraisal Rights and Shareholder Suits***

Under Bermuda law, in the event of an amalgamation or merger of a Bermuda company with another company, a shareholder of the Bermuda company who is not satisfied that fair value has been offered for his or her shares in the Bermuda company may apply to the Bermuda Court to appraise the fair value of his or her shares. Under Bermuda law and our bye-laws, an amalgamation or merger by us with another company would (subject to certain exceptions) require the amalgamation or merger agreement to be approved by our board of directors and by resolution of our shareholders.

Class actions and derivative actions are generally not available to shareholders under Bermuda law. However, the Bermuda courts would ordinarily be expected to follow English case law precedent, which would permit a shareholder to commence an action in the name of a company to remedy a wrong done to the company where the act complained of is alleged to be beyond the corporate power of the company or is illegal or would result in violation of the company's memorandum of association or bye-laws. Furthermore, consideration would be given by the Bermuda courts to acts that are alleged to constitute a fraud against the minority shareholders or, for instance, where an act requires the approval of a greater percentage of the company's shareholders than that which actually approved it.

When the affairs of a company are being conducted in a manner oppressive or prejudicial to the interests of some part of the shareholders, one or more shareholders may apply to the Bermuda courts, which may make an order as it sees fit, including an order regulating the conduct of the company's affairs in the future or ordering the purchase of the shares of any shareholder by other shareholders or by the company.

### ***Discontinuance/Continuation***

Under Bermuda law, an exempted company may be discontinued in Bermuda and continued in a jurisdiction outside Bermuda as if it had been incorporated under the laws of that other jurisdiction. Our bye-laws provide that our board of directors may exercise all our power to discontinue to another jurisdiction with shareholder approval.

### ***Indemnification of Directors and Officers***

Our bye-laws provide that each person who was or is made a party or is threatened to be made a party to or is involved in any action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a director or officer of us, whether the basis of such proceeding is the alleged action of such person in an official capacity as a director or officer or in any other capacity while serving as a director or officer, will be indemnified and held harmless by us to the fullest extent authorized by the Companies Act against all damage or expense, liability and loss reasonably incurred or suffered by such person in connection therewith provided that any such person shall not be indemnified and held harmless if there has been a final and non-appealable judgment entered by a court of competent jurisdiction determining that, in respect of the matter for which the person is seeking indemnification, that person engaged in fraud or acted dishonestly. Any indemnification is made out of our assets and to the extent that a person is entitled to claim indemnification in respect of amounts paid or discharged by him or her, the relevant indemnity shall take effect as our obligation to reimburse that person making such payment or effecting such discharge. Our bye-laws also provide that we will provide indemnification against all liabilities incurred in

defending any such proceeding in advance of its final disposition, subject to the provisions of the Companies Act. These rights are not exclusive of any other right that

S-14

## **Table of Contents**

any person may have or acquire under any statute, provision of our memorandum of association, bye-laws, agreement, vote of shareholders or disinterested directors or otherwise. No repeal or modification of these provisions will in any way diminish or adversely affect the rights of any director, officer, employee or agent of us under our bye-laws in respect of any occurrence or matter arising prior to any such repeal or modification. Our bye-laws also provide that the Board has the power to purchase and maintain insurance for the benefit of any persons who are or were at any time directors, officers or employees of the company, or of any other company which is its holding company or in which the company or such holding company has any interest whether direct or indirect or which is in any way allied to or associated with the company, or of its subsidiary undertakings or such other company, or who are or were at any times, trustees of any pension fund in which employees of the company or any such company or subsidiary undertaking are interested.

Our bye-laws provide that our shareholders and us waive any claim or right of action against our directors and officers in relation to any action taken by them or any failure by them to take any action in the performance of their duties for us, provided that such waiver shall not apply to any claims or rights of action arising out of the fraud of any such director or officer or to matters that would render the waiver void pursuant to the Companies Act. Notwithstanding anything contained in our bye-laws, any such director or officer shall not be liable to us or our shareholders for monetary damages for breach of fiduciary duty as a director, except to the extent such exemption from liability or limitation thereof is not permitted under the Companies Act.

Neither the amendment nor repeal of this provision will eliminate or reduce the effect of the provision in respect of any matter occurring, or any cause of action, suit or claim that, but for the provision, would accrue or arise, prior to the amendment or repeal.

In addition, we have entered into indemnity agreements with each of our directors. Pursuant to those indemnity agreements, we have agreed to indemnify each of our directors for losses or expenses they may incur in their role as director.

### ***Foreign Exchange Controls***

We have been designated as a non-resident of Bermuda by the Bermuda Monetary Authority for the purposes of the Exchange Control Act, 1972. This designation allows us to engage in transactions in currencies without restriction (other than the Bermuda dollar) and there are no restrictions on our ability to transfer funds (other than Bermuda dollars) in and out of Bermuda or to pay dividends to United States residents who are holders of our common shares.

### ***Transfer of Common Shares to Residents of Bermuda***

The Bermuda Monetary Authority has given its consent for the issue and free transferability of all of the common shares that are the subject of this offering to and between non-residents of Bermuda for exchange control purposes, provided that our common shares remain listed on an appointed stock exchange, which includes the New York Stock Exchange. Approvals or permissions given by the Bermuda Monetary Authority do not constitute a guarantee by the Bermuda Monetary Authority as to our performance or our creditworthiness. Accordingly, in giving such consent or permissions, the Bermuda Monetary Authority shall not be liable for the financial soundness, performance or default of our business or for the correctness of any opinions or statements expressed in this prospectus supplement.

In accordance with Bermuda law, share certificates are only issued in the names of companies, partnerships or individuals. In the case of a shareholder acting in a special capacity (for example as a trustee), certificates may, at the request of the shareholder, record the capacity in which the shareholder is acting. Notwithstanding such recording of any special capacity, we are not bound to investigate or see to the execution of any such trust. We will take no notice

of any trust applicable to any of our common shares, whether or not we have been notified of such trust.

S-15

**Table of Contents**

**Transfer Agent and Registrar**

A register of holders of the common shares is maintained by Estera Services (Bermuda) Limited, and a branch register is maintained in the United States by Computershare Trust Company, N.A., who serves as branch registrar and transfer agent.

**New York Stock Exchange Listing**

Our common shares are listed on The New York Stock Exchange under the symbol G.

S-16

**Table of Contents****SELLING SHAREHOLDERS**

The shareholders selling common shares pursuant to this prospectus supplement are entities affiliated with Bain Capital and GIC Private Limited. The table below sets forth for each selling shareholder:

the number and percentage of common shares owned by the selling shareholder prior to the offering;

the number of common shares to be offered for the selling shareholder's account; and

the number and percentage of common shares to be owned by the selling shareholder after completion of the offering.

For information about certain material relationships between us and the selling shareholders, see the documents incorporated by reference herein, including the information set forth under the heading "Certain Relationships and Related Party Transactions" in our definitive proxy statement for our 2017 Annual General Meeting of Shareholders, which is specifically incorporated by reference in our Annual Report on Form 10-K for the fiscal year ended December 31, 2016, the headings "Item 1. Business," "Item 1A. Risk Factors" and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the fiscal year ended December 31, 2016 and the heading "Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2017.

The percentage of beneficial ownership set forth below is based on 192,903,452 common shares outstanding on July 28, 2017.

Name of Selling Shareholder	Shares Beneficially Owned		Shares Offered Hereby	Shares Beneficially Owned	
	Immediately Prior to Offering			Immediately After Offering	
	Number (1)	% (1)		Number	%
Glory Entities (2)	57,537,264	29.8%	8,498,874	49,038,390	25.4%
Twickenham Investment Private Limited (3)	10,162,602	5.3%	1,501,126	8,661,476	4.5%

- (1) Beneficial ownership is determined in accordance with the rules of the SEC and includes voting and/or investment power with respect to the shares shown as beneficially owned.
- (2) Includes (1) 16,022,978 shares, of which 2,366,768 will be sold in this offering, held by Glory Investments A Limited ( "Glory A" ), (2) 39,508,656 shares, of which 5,835,854 will be sold in this offering, held by Glory Investments B Limited ( "Glory B" ), (3) 1,865,184 shares, of which 275,508 will be sold in this offering, held by Glory Investments IV Limited ( "Glory IV" ), and (4) 140,446 shares, of which 20,744 will be sold in this offering, held by Glory Investments IV-B Limited ( "Glory IV-B" ) and, together with Glory A, Glory B and Glory IV, the "Glory Entities" ). The governance, investment strategy and decision-making process with respect to investments held by the Glory Entities is directed by the Global Private Equity Board of Bain Capital Investors, LLC ( "BCI" ). By virtue of the relationships described in this footnote, BCI may be deemed to share voting and dispositive

power with respect to the shares held by the Glory Entities. The business address of each of the Glory Entities is c/o Glory Investments B Limited, Suite 110, 10th Floor, Ebene Heights Building, 34 Ebene Cybercity, Ebene, Mauritius.

- (3) Twickenham Investment Private Limited is managed and controlled by GIC Special Investments Pte. Ltd., which is in turn wholly owned by GIC Private Limited (k/n/a Government of Singapore Investment Corporation Pte. Ltd.) ( GIC ). The business address of GIC is 168 Robinson Road #37-01, Capital Tower, Singapore 068912.

S-17



---

**Table of Contents**

**CERTAIN MATERIAL BERMUDA AND UNITED STATES FEDERAL TAX CONSEQUENCES**

The following summary of our taxation and the taxation of our shareholders is based upon current law and does not purport to be a comprehensive discussion of all the tax considerations that may be relevant to a decision to purchase shares.

The following legal discussion (including and subject to the matters and qualifications set forth in such summary) of the material tax considerations under (1) **Certain Bermuda Tax Considerations** is based upon the advice of Appleby (Bermuda) Limited, our Bermuda legal counsel and (2) **Material U.S. Federal Income Tax Considerations** is based upon the advice of Wilmer Cutler Pickering Hale and Dorr LLP, our U.S. counsel. Each of these firms has reviewed the relevant portion of this discussion (as set forth above) and believes that such portion of the discussion constitutes, in all material respects, an accurate summary of the relevant income tax considerations relating to the company and the ownership of common shares by investors that are U.S. holders (as defined below). The advice of such firms does not include any factual or accounting matters, determinations or conclusions or facts relating to the business, income, reserves or activities of the company. The advice of these firms relies upon and is premised on the accuracy of factual statements and representations made by the company concerning the business and properties, ownership, organization, source of income and manner of operation of the company.

The discussion is based on current law. Legislative, judicial or administrative changes or interpretations may be forthcoming that could be retroactive and could materially adversely affect the tax consequences to us and to holders of common shares.

The tax treatment of a holder of common shares, or of a person treated as a holder of common shares for U.S. federal income, state, local or non-U.S. tax purposes, may vary depending on the holder's particular tax situation. Statements contained in this prospectus supplement as to the beliefs, expectations and conditions of the company as to the application of such tax laws or facts represent the view of management as to the application of such laws and do not represent the advice of counsel.

**Certain Bermuda Tax Considerations**

Bermuda does not currently impose any income, corporation or profits tax, withholding tax, capital gains tax, capital transfer tax, estate duty or inheritance tax on us or our shareholders, other than shareholders ordinarily resident in Bermuda, if any. There is currently no Bermuda withholding or other tax on principal, interest or dividends paid to holders of the common shares, other than (in certain limited circumstances) to holders ordinarily resident in Bermuda, if any. We cannot assure you that we or our shareholders will not be subject to any such tax in the future. We are not subject to stamp duty on the issue or transfer of our common shares.

We received a written assurance dated February 28, 2012 from the Bermuda Minister of Finance under the Exempted Undertakings Tax Protection Act 1966 of Bermuda, as amended, that if any legislation is enacted in Bermuda imposing tax computed on profits or income, or computed on any capital asset, gain or appreciation, or any tax in the nature of estate duty or inheritance tax, then the imposition of that tax would not be applicable to us or to any of our operations, or to our shares, debentures or obligations until March 31, 2035; provided that the assurance is subject to the condition that it will not be construed to prevent the application of such tax to people ordinarily resident in Bermuda and holding such common shares, debentures or other obligations, or to prevent the application of any taxes payable by us in respect of real property or leasehold interests in Bermuda held by us.

The duration of the assurance granted to us under the Exempted Undertakings Tax Protection Act, 1966 is limited and expires on March 31, 2035. Tax policy and legislation in Bermuda could change in the future (as is the case in other

jurisdictions) and as such we cannot give any guarantee as to whether the current tax treatment afforded to us would continue after March 31, 2035.

S-18

**Table of Contents**

As an exempted company, we are liable to pay in Bermuda an annual fee based upon our authorized share capital and our share premium account at a current rate of BD\$31,120.00 per annum.

**Material U.S. Federal Income Tax Considerations**

This is a general summary of material U.S. Federal income tax considerations with respect to your acquisition, ownership and disposition of common shares.

For purposes of this discussion, you are a U.S. holder if you beneficially own our common shares and are:

an individual who is a citizen or resident of the United States;

a corporation or any other entity taxable as a corporation created or organized in, or under the laws of, the United States or any political subdivision of the United States;

an estate the income of which is subject to U.S. Federal income taxation regardless of its source; or

a trust if (1) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust, or (2) the trust has a valid election in effect to be treated as a U.S. person.

This summary is based upon the U.S. Internal Revenue Code of 1986, as amended, or the Code, relevant regulations, rulings and judicial decisions as of the date of this document, all of which are subject to change, possibly with retroactive effect. We cannot assure you that a later change in law will not significantly alter the tax considerations that we describe in this summary. We have not requested a ruling from the U.S. Internal Revenue Service with respect to any of the tax consequences described below. As a result, there can be no assurance that the U.S. Internal Revenue Service will not disagree with or challenge any of the conclusions described below.

This summary is for general purposes only. It applies to you only if you are a U.S. holder and you hold your common shares as a capital asset (that is, for investment purposes). It does not address the effect of the U.S. Federal alternative minimum tax, or U.S. Federal estate and gift tax, or any state, local or foreign tax laws. In addition, this summary does not represent a detailed description of the U.S. Federal income tax consequences to you in light of your particular circumstances. This summary does not address the U.S. Federal income tax consequences applicable to you if you are subject to special treatment under the U.S. Federal income tax laws, including if you are:

a dealer in securities or currencies;

a trader in securities if you elect to use a mark-to-market method of tax accounting for your securities holdings;

a financial institution;

a tax-exempt organization;

a real estate investment trust;

a regulated investment company;

an insurance company;

a person holding common shares as part of a hedging, integration, conversion or constructive sale transaction, or a straddle;

a person owning, actually or constructively, 10% or more of our voting shares or 10% or more of the voting shares of any of our non-U.S. subsidiaries;

a person whose functional currency is not the U.S. dollar;

S-19

---

**Table of Contents**

a U.S. expatriate; or

a person receiving common shares as compensation.

If a partnership or other entity treated as a pass-through entity for U.S. Federal income tax purposes holds common shares, the tax treatment of an interest holder in the entity will generally depend upon the status of the interest holder and the activities of the entity. If a U.S. holder is an interest holder in such an entity holding common shares, such holder is urged to consult its tax advisers.

**This summary is for information only. It is not legal or tax advice. We recommend that you consult your own tax advisers concerning the overall tax consequences arising in your own particular situation under U.S. federal, state, local or foreign law of acquiring, owning and disposing of common shares.**

***Taxation of Distributions***

Subject to the discussion below with respect to passive foreign investment companies, distributions on our common shares (other than certain pro rata distributions of common shares) will be treated as dividends to the extent paid out of current or accumulated earnings and profits (as determined under U.S. Federal income tax principles). Should any distribution exceed our current or accumulated earnings and profits, the excess will be treated as a nontaxable return of capital reducing your adjusted tax basis in the common shares to the extent of your adjusted tax basis in those shares. Any remaining excess will be treated as capital gain. The amount of a distribution will include any amounts withheld by us or our paying agent in respect of Bermuda taxes.

Dividends are generally taxed as ordinary income. If you are an individual, trust or estate, dividends paid on our common shares will generally be treated as qualified dividend income that is taxable to you at a preferential maximum rate of 20%, provided that certain requirements are met. You should consult your own tax adviser regarding your eligibility for this reduced rate of taxation on dividends in light of your particular circumstances. The amount of the dividend will be treated as foreign-source dividend income to you and will not be eligible for the dividends received deduction generally allowed to U.S. corporations under the Code.

***Sale or Other Disposition of Common Shares***

For U.S. Federal income tax purposes, gain or loss you realize on the sale or other disposition of common shares will be capital gain or loss, and will be long-term capital gain or loss if you held the common shares for more than one year, except as provided below with respect to passive foreign investment companies. The amount of your gain or loss will be equal to the difference between your tax basis in the common shares disposed of and the amount realized on the disposition. Such gain or loss will generally be U.S.-source gain or loss for foreign tax credit purposes; however, although the matter is not free from doubt, in the event that a U.S. holder is otherwise subject to Indian tax on the disposition of common shares as described in Risk Factors Indian indirect transfer rules may apply on sale / acquisition of shares in certain cases, it is possible that a U.S. holder that is eligible for the benefits of the income tax treaty between the United States and India may elect to treat gain from a sale or other disposition of our common shares that is subject to Indian tax as foreign-source gain and claim a credit in respect of that tax (to the extent that such tax is not refundable and subject to certain other limitations). U.S. holders should consult their tax advisers regarding the election to treat disposition gain as foreign-source and the creditability of foreign taxes in their particular circumstances.

***Medicare Tax***

An additional 3.8% tax applies to the net investment income (which includes taxable dividends and net capital gains) received by certain U.S. holders that are individuals, trusts or estates to the extent the holder's modified adjusted gross income exceeds certain thresholds. You should consult your tax adviser regarding the applicability of this tax in your particular circumstances.

S-20

## **Table of Contents**

### ***Passive Foreign Investment Company Rules***

We believe that we will not be considered a passive foreign investment company ( PFIC ) for U.S. Federal income tax purposes for our current year or in future years. However, since PFIC status depends upon the composition of a company's income and assets and the market value of its assets from time to time, there can be no assurance that we will not be considered a PFIC for any taxable year. If we are treated as a PFIC for any taxable year during which you held common shares, certain adverse consequences could apply.

If we are or become a PFIC in a taxable year in which we pay a dividend or the prior taxable year, the preferential dividend rate discussed above with respect to dividends paid to non-corporate holders would not apply. In addition, if we are a PFIC for any taxable year during which you hold common shares, you will be subject to special tax rules with respect to any excess distribution that you receive and any gain you realize from a sale or other disposition (including a pledge) of the common shares, unless you make a mark-to-market election as discussed below. Distributions you receive in a taxable year that are greater than 125% of the average annual distributions you received during the shorter of the three preceding taxable years or your holding period for the common shares will be treated as an excess distribution. Under these special tax rules:

the excess distribution or gain will be allocated ratably over your holding period for the common shares,

the amount allocated to the current taxable year, and any taxable year prior to the first taxable year in which the company became a PFIC, will be taxed as ordinary income, and

the amount allocated to each other year will be subject to the highest tax rate in effect for individuals, or corporations, as appropriate, for that year and the interest charge generally applicable to underpayments of tax will be imposed on the resulting tax attributable to each such year.

The tax liability for amounts allocated to years prior to the year of disposition or excess distribution cannot be offset by any net operating losses for such years, and gains (but not losses) realized on the sale of the common shares cannot be treated as capital, even if you hold the common shares as capital assets.

An election to mark-to-market our common shares would mitigate the adverse consequences resulting from PFIC status, provided that our common shares are traded as marketable stock. An election to treat us as a qualified electing fund, however, would not be available to you because we would not provide the information you need to make the election.

If we are considered a PFIC for the current taxable year or any future taxable year, you may be required to file an annual information return for such year, whether or not you dispose of any common shares or received any distributions in respect of common shares during such year. You should consult your tax adviser with respect to any PFIC considerations.

### ***Information Reporting and Backup Withholding***

Payment of dividends and sales proceeds that are made within the United States or through certain U.S.-related financial intermediaries generally are subject to information reporting and to backup withholding (currently at a 28% rate) unless (i) you are a corporation or other exempt recipient or (ii) in the case of backup withholding, you provide a

correct taxpayer identification number and certify that you are not subject to backup withholding.

The amount of any backup withholding from a payment to you will be allowed as a credit against your U.S. Federal income tax liability and may entitle you to a refund, provided that you promptly furnish the required information to the U.S. Internal Revenue Service.

Certain U.S. holders that hold certain foreign financial assets (such as our common shares) other than in an account at a U.S. financial institution are required to report information relating to such assets, subject to certain exceptions. You should consult your tax adviser regarding the effect, if any, of these reporting requirements on your ownership and disposition of common shares.

S-21



**Table of Contents**

**UNDERWRITER**

The Company, the selling shareholders and Citigroup Global Markets Inc., the sole underwriter, have entered into an underwriting agreement with respect to the common shares being offered. Subject to certain conditions, the underwriter has agreed to purchase 10,000,000 shares from the selling shareholders at a price of \$28.72 per share.

The underwriter is committed to take and pay for all of the common shares being offered, if any are taken.

The underwriter proposes to offer the common shares from time to time for sale in one or more transactions on the New York Stock Exchange, in the over-the-counter market, through negotiated transactions or otherwise at market prices prevailing at the time of sale, at prices related to prevailing market prices or at negotiated prices, subject to receipt and acceptance by it and subject to its right to reject any order in whole or in part. In connection with the sale of the common shares offered hereby, the underwriter may be deemed to have received compensation in the form of underwriting discounts. The underwriter may effect such transactions by selling common shares to or through dealers, and such dealers may receive compensation in the form of discounts, concessions or commissions from the underwriter and/or purchasers of common shares for whom they may act as agents or to whom they may sell as principal. The underwriter may receive from purchasers of the common shares normal brokerage commissions in amounts agreed with such purchasers.

The underwriter is purchasing the common shares from the selling shareholders at \$28.72 per share (resulting in proceeds to the selling shareholders of approximately \$287,200,000 million before expenses).

We have agreed to pay all expenses related to the registration of the common shares being offered hereby other than the underwriting discounts and commissions, any transfer taxes and fees and expenses of counsel to the selling shareholders. We estimate that our total expenses of the offering will be approximately \$300,000.

We, the selling shareholders and the underwriter have agreed to indemnify each other against certain liabilities, including liabilities under the Securities Act.

Our common shares are listed on the New York Stock Exchange under the symbol **G**.

We, our directors and executive officers and each of the selling shareholders have agreed that, without the prior written consent of the underwriter, we will not, during the period ending 30 days after the date of this prospectus supplement, and they will not, during the period ending 30 days after the date of this prospectus supplement:

offer, pledge, sell, contract to sell, sell any option or contract to purchase, purchase any option or contract to sell, grant any option, right or warrant to purchase, lend, or otherwise transfer or dispose of directly or indirectly, any common shares or any securities convertible into or exercisable or exchangeable for common shares;

file any registration statement with the SEC relating to the offering of any common shares or any securities convertible into or exercisable or exchangeable for common shares; or

enter into any swap or other arrangement that transfers to another, in whole or in part, any of the economic consequences of ownership of the common shares;  
whether any such transaction described above is to be settled by delivery of common shares or such other securities, in cash or otherwise. The restrictions described in this paragraph do not apply to:

the sale of common shares to the underwriter;

the issuance by us of common shares upon the exercise of an option or a warrant or the conversion of a security outstanding on the date of this prospectus supplement of which the underwriter has been advised in writing;

S-22

**Table of Contents**

the issuance by us of common shares, or options to purchase common shares, pursuant to our equity incentive and compensation plans in existence on the date hereof and described in this prospectus supplement;

the issuance by us of common shares (or securities convertible into or exercisable or exchangeable for common shares) in connection with our acquisition or merger with or into any other company or an acquisition of assets (provided that the amount of common shares issued in connection with any such transaction does not in the aggregate exceed 15% of our total common shares outstanding at the time of this offering) and the recipients sign a lock-up agreement for the remainder of such 30-day period as if such recipient were a selling shareholder;

transfers by a selling shareholder of common shares or any security convertible into common shares as a bona fide gift;

distributions and transfers by a selling shareholder of common shares or any security convertible into common shares to limited partners, affiliates, shareholders of a selling shareholder, to any investment fund or entity controlled or managed by the holder thereof, or to a charitable organization, trust or family trust;

the pledge or hypothecation, or other granting of a security interest in, common shares by a selling shareholder to one or more banks or financial institutions as collateral or security pursuant to margin lending arrangements in existence as of the date hereof, and any transfer upon foreclosure upon such shares; or

transactions by any person other than us relating to common shares or other securities acquired in open market transactions after the completion of the offering of the common shares, provided no filing under Section 16(a) of the Securities Exchange Act of 1934, as amended, shall be required or shall be voluntarily made in connection with subsequent sales of common shares or other securities acquired in such open market transactions.

The restrictions described above also do not apply to transfers or sales by our independent directors up to an aggregate of 130,000 common shares or by our executive officers in the aggregate of up to 350,000 common shares; provided that no such transfers or sales are made or entered into within the first five days after the date of this prospectus supplement.

In connection with the offering, the underwriter may purchase and sell common shares in the open market. These transactions may include short sales, stabilizing transactions and purchases to cover positions created by short sales. Short sales involve the sale by the underwriter of a greater number of common shares than it is required to purchase in the offering, and a short position represents the amount of such sales that have not been covered by subsequent purchase. The underwriter will need to cover any short sale by purchasing common shares in the open market. The underwriter is likely to create a short position if it is concerned that there may be downward pressure on the price of the common shares in the open market after pricing that could adversely affect investors who purchase in the offering. Stabilizing transactions consist of various bids for or purchases of common shares made by the underwriter in the open market prior to the completion of the offering.

Purchases to cover a short position and stabilizing transactions, as well as other purchases by the underwriter for its own account, may have the effect of preventing or retarding a decline in the market price of our common shares, and together with the imposition of the penalty bid, may stabilize, maintain or otherwise affect the market price of our common shares. As a result, the price of the common shares may be higher than the price that otherwise might exist in the open market. The underwriter is not required to engage in these activities and may end any of these activities at any time. These transactions may be effected on New York Stock Exchange, in the over-the-counter market or otherwise.

S-23

## **Table of Contents**

The underwriter and its affiliates are a full service financial institutions engaged in various activities, including securities trading, commercial and investment banking, financial advisory, investment management, principal investment, hedging, market making, financing and brokerage activities. The underwriter and its affiliates have, from time to time, performed, and may in the future perform, various financial advisory and investment banking services for us and to persons and entities with relationships with us, for which they received or will receive customary fees and expenses.

In the ordinary course of their various business activities, the underwriter and its affiliates, officers, directors and employees may purchase, sell or hold a broad array of investments and actively trade securities, derivatives, loans, commodities, currencies, credit default swaps and other financial instruments for their own account and for the accounts of their customers, and such investment and trading activities may involve or relate to assets, securities and/or instruments of us (directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with us. The underwriter and its affiliates may also communicate independent investment recommendations, market color or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and may at any time hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

## **Selling Restrictions**

### ***European Economic Area***

In relation to each Member State of the European Economic Area which has implemented the Prospectus Directive (each, a Relevant Member State ), an offer to the public of any of our common shares may not be made in that Relevant Member State, except that an offer to the public in that Relevant Member State of any of our common shares may be made at any time under the following exemptions under the Prospectus Directive:

- (a) to any legal entity which is a qualified investor as defined in the Prospectus Directive;
- (b) to fewer than 150 natural or legal persons (other than qualified investors as defined in the Prospectus Directive), subject to obtaining the prior consent of the representative for any such offer; or
- (c) in any other circumstances falling within Article 3(2) of the Prospectus Directive, provided that no such offer of our common shares shall result in a requirement for the publication by us or the underwriter of a prospectus pursuant to Article 3 of the Prospectus Directive.

For the purposes of this provision, the expression an offer to the public in relation to our common shares in any Relevant Member State means the communication in any form and by any means of sufficient information on the terms of the offer and our common shares to be offered so as to enable an investor to decide to purchase our common shares, as the same may be varied in that Member State by any measure implementing the Prospectus Directive in that Member State, the expression Prospectus Directive means Directive 2003/71/EC (as amended), including by Directive 2010/73/EU, and includes any relevant implementing measure in the Relevant Member State.

### ***Republic of India***

This document may not be distributed directly or indirectly in India and the common shares may not be offered or sold directly or indirectly in India or to, or for the account or benefit of, any resident of India, except on a private and confidential basis, to such limited investors who are permitted to participate in such an offering and not constituting an offer or invitation to the public within the meaning of the Indian Companies Act 1956, or except as otherwise permitted by applicable Indian laws and regulations. This document has not been reviewed or approved by any statutory or regulatory authority in India, including the Securities and Exchange Board of India, and does not constitute an offer or invitation for any investment or subscription for shares in India.

S-24

## **Table of Contents**

### ***United Kingdom***

In the United Kingdom, this document is being distributed only to, and is directed only at, and any offer subsequently made may only be directed at persons who are qualified investors (as defined in the Prospectus Directive) (i) who have professional experience in matters relating to investments falling within Article 19 (5) of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005, as amended (the Order ) and/or (ii) who are high net worth companies (or persons to whom it may otherwise be lawfully communicated) falling within Article 49(2)(a) to (d) of the Order (all such persons together being referred to as relevant persons ). This document must not be acted on or relied on in the United Kingdom by persons who are not relevant persons. In the United Kingdom, any investment or investment activity to which this document relates is only available to, and will be engaged in with, relevant persons.

### ***Canada***

The shares may be sold only to purchasers purchasing, or deemed to be purchasing, as principal that are accredited investors, as defined in National Instrument 45-106 Prospectus Exemptions or subsection 73.3(1) of the Securities Act (Ontario), and are permitted clients, as defined in National Instrument 31-103 Registration Requirements, Exemptions and Ongoing Registrant Obligations. Any resale of the shares must be made in accordance with an exemption from, or in a transaction not subject to, the prospectus requirements of applicable securities laws.

Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this prospectus (including any amendment thereto) contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for particulars of these rights or consult with a legal advisor.

Pursuant to section 3A.3 (or, in the case of securities issued or guaranteed by the government of a non-Canadian jurisdiction, section 3A.4) of National Instrument 33-105 Underwriting Conflicts (NI 33-105), the underwriter is not required to comply with the disclosure requirements of NI 33-105 regarding underwriter conflicts of interest in connection with this offering.

### ***Hong Kong***

The shares may not be offered or sold by means of any document other than (i) in circumstances which do not constitute an offer to the public within the meaning of the Companies Ordinance (Cap.32, Laws of Hong Kong), or (ii) to professional investors within the meaning of the Securities and Futures Ordinance (Cap.571, Laws of Hong Kong) and any rules made thereunder, or (iii) in other circumstances which do not result in the document being a prospectus within the meaning of the Companies Ordinance (Cap.32, Laws of Hong Kong), and no advertisement, invitation or document relating to the shares may be issued or may be in the possession of any person for the purpose of issue (in each case whether in Hong Kong or elsewhere), which is directed at, or the contents of which are likely to be accessed or read by, the public in Hong Kong (except if permitted to do so under the laws of Hong Kong) other than with respect to shares which are or are intended to be disposed of only to persons outside Hong Kong or only to professional investors within the meaning of the Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong) and any rules made thereunder.

### ***Singapore***

This prospectus supplement has not been registered as a prospectus with the Monetary Authority of Singapore. Accordingly, this prospectus supplement and any other document or material in connection with the offer or sale, or invitation for subscription or purchase, of the shares may not be circulated or distributed, nor may the shares be offered or sold, or be made the subject of an invitation for subscription or purchase, whether directly or

S-25



## **Table of Contents**

indirectly, to persons in Singapore other than (i) to an institutional investor under Section 274 of the Securities and Futures Act, Chapter 289 of Singapore (the SFA ), (ii) to a relevant person, or any person pursuant to Section 275(1A), and in accordance with the conditions, specified in Section 275 of the SFA or (iii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the SFA.

Where the shares are subscribed or purchased under Section 275 by a relevant person which is: (a) a corporation (which is not an accredited investor) the sole business of which is to hold investments and the entire share capital of which is owned by one or more individuals, each of whom is an accredited investor; or (b) a trust (where the trustee is not an accredited investor) whose sole purpose is to hold investments and each beneficiary is an accredited investor, shares, debentures and units of shares and debentures of that corporation or the beneficiaries' rights and interest in that trust shall not be transferable for 6 months after that corporation or that trust has acquired the shares under Section 275 except: (1) to an institutional investor under Section 274 of the SFA or to a relevant person, or any person pursuant to Section 275(1A), and in accordance with the conditions, specified in Section 275 of the SFA; (2) where no consideration is given for the transfer; or (3) by operation of law.

### ***Japan***

The shares have not been and will not be registered under the Financial Instruments and Exchange Law of Japan (the Financial Instruments and Exchange Law) and the underwriter has agreed that it will not offer or sell any shares, directly or indirectly, in Japan or to, or for the benefit of, any resident of Japan (which term as used herein means any person resident in Japan, including any corporation or other entity organized under the laws of Japan), or to others for re-offering or resale, directly or indirectly, in Japan or to a resident of Japan, except pursuant to an exemption from the registration requirements of, and otherwise in compliance with, the Financial Instruments and Exchange Law and any other applicable laws, regulations and ministerial guidelines of Japan.

### ***Switzerland***

The shares may not be publicly offered in Switzerland and will not be listed on the SIX Swiss Exchange ( SIX ) or on any other stock exchange or regulated trading facility in Switzerland. This document has been prepared without regard to the disclosure standards for issuance prospectuses under art. 652a or art. 1156 of the Swiss Code of Obligations or the disclosure standards for listing prospectuses under art. 27 ff. of the SIX Listing Rules or the listing rules of any other stock exchange or regulated trading facility in Switzerland. Neither this document nor any other offering or marketing material relating to the shares or this offering may be publicly distributed or otherwise made publicly available in Switzerland.

Neither this document nor any other offering or marketing material relating to this offering, the Company or the shares has been or will be filed with or approved by any Swiss regulatory authority. In particular, this document will not be filed with, and the offer of shares will not be supervised by, the Swiss Financial Market Supervisory Authority ( FINMA ), and the offer of shares has not been and will not be authorized under the Swiss Federal Act on Collective Investment Schemes ( CISA ). The investor protection afforded to acquirers of interests in collective investment schemes under the CISA does not extend to acquirers of shares.

**Table of Contents**

**VALIDITY OF SECURITIES**

The validity of the common shares offered hereby will be passed upon for us by Appleby (Bermuda) Limited, our Bermuda counsel. Certain U.S. securities law matters in connection with this offering will be passed upon for us by Wilmer Cutler Pickering Hale and Dorr LLP, our U.S. counsel, and for the underwriter by Davis Polk & Wardwell LLP.

**EXPERTS**

The consolidated financial statements of Genpact Limited as of December 31, 2015 and 2016, and for each of the years in the three-year period ended December 31, 2016, and management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2016, have been incorporated by reference herein in reliance upon the reports of KPMG, independent registered public accounting firm, incorporated by reference herein, and upon the authority of said firm as experts in accounting and auditing.

S-27

**Table of Contents**

**WHERE YOU CAN FIND MORE INFORMATION**

We file annual, quarterly and current reports, proxy statements and other information with the SEC. Our SEC filings are available to the public over the Internet at the SEC's website at <http://www.sec.gov>. Copies of certain information filed by us with the SEC are also available on our website at <http://www.genpact.com/>. Our website is not a part of this prospectus supplement. You may also read and copy any document we file at the SEC's public reference room, 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the operation of the public reference room.

The SEC allows us to incorporate by reference much of the information we file with the SEC, which means that we can disclose important information to you by referring you to those publicly available documents. The information that we incorporate by reference in this prospectus supplement is considered to be part of this prospectus supplement, except for any information superseded by information that is included directly in this document or incorporated by reference subsequent to the date of this document. This prospectus supplement incorporates by reference the documents listed below (File No. 001-33626) and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (in each case, other than those documents or the portions of those documents deemed furnished in accordance with SEC rules) until all the securities offered under this prospectus supplement are sold:

Annual Report on Form 10-K for the fiscal year ended December 31, 2016, including information specifically incorporated by reference into our Form 10-K from our definitive proxy statement for our 2017 Annual General Meeting of Shareholders;

Quarterly Reports on Form 10-Q for the fiscal period ended March 31, 2017, filed May 10, 2017, and for the fiscal period ended June 30, 2017, filed August 9, 2017;

Current Reports on Form 8-K, filed February 10, 2017 (solely with respect to item 8.01), March 10, 2017, March 21, 2017, March 28, 2017, March 31, 2017 and May 12, 2017; and

The description of our common shares contained in our Registration Statement on Form 8-A filed on July 27, 2007, including any amendments or reports filed for the purpose of updating such description. You may request a copy of these filings, at no cost, by writing or telephoning us at the following address and telephone number:

Genpact Limited

c/o Genpact LLC

1155 Avenue of the Americas, 4<sup>th</sup> Floor

New York, NY 10036

Attn: Corporate Secretary

Edgar Filing: Genpact LTD - Form 424B7

Phone: (646) 624-5913

S-28

**Table of Contents**

**PROSPECTUS**

**Genpact Limited**

**Debt Securities**

**Common Shares**

**Preference Shares**

**Depository Shares**

**Share Purchase Contracts**

**Share Purchase Units**

**Warrants**

We may issue securities from time to time in one or more offerings. This prospectus describes the general terms of these securities and the general manner in which these securities will be offered. We will provide the specific terms of these securities in supplements to this prospectus. The prospectus supplements will also describe the specific manner in which these securities will be offered and may also supplement, update or amend information contained in this document. You should read this prospectus and any applicable prospectus supplement before you invest.

We may offer these securities in amounts, at prices and on terms determined at the time of offering. The securities may be sold directly to you, through agents, or through underwriters and dealers. If agents, underwriters or dealers are used to sell the securities, we will name them and describe their compensation in a prospectus supplement.

Our common shares trade on The New York Stock Exchange under the symbol **G**.

**Investing in these securities involves certain risks. See **Risk Factors** included in any accompanying prospectus supplement and in the documents incorporated by reference in this prospectus for a discussion of the factors you should carefully consider before deciding to purchase these securities.**

**Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.**

The date of this prospectus is April 13, 2016

Table of Contents

**TABLE OF CONTENTS**

<u>ABOUT THIS PROSPECTUS</u>	1
<u>WHERE YOU CAN FIND MORE INFORMATION</u>	2
<u>INCORPORATION BY REFERENCE</u>	2
<u>FORWARD-LOOKING STATEMENTS</u>	3
<u>ABOUT GENPACT LIMITED</u>	5
<u>CONSOLIDATED RATIOS OF EARNINGS TO FIXED CHARGES AND PREFERENCE DIVIDENDS</u>	6
<u>USE OF PROCEEDS</u>	7
<u>DESCRIPTION OF DEBT SECURITIES</u>	8
<u>DESCRIPTION OF SHARE CAPITAL</u>	17
<u>DESCRIPTION OF SHARE PURCHASE CONTRACTS AND SHARE PURCHASE UNITS</u>	28
<u>DESCRIPTION OF WARRANTS</u>	29
<u>FORMS OF SECURITIES</u>	30
<u>PLAN OF DISTRIBUTION</u>	32
<u>LEGAL MATTERS</u>	35
<u>EXPERTS</u>	35

**Table of Contents**

**ABOUT THIS PROSPECTUS**

This prospectus is part of a registration statement that we filed with the Securities and Exchange Commission, which we refer to as the SEC, utilizing a shelf registration process. Under this shelf registration process, we may from time to time sell any combination of the securities described in this prospectus in one or more offerings.

This prospectus provides you with a general description of the securities we may offer. Each time we sell securities, we will provide one or more prospectus supplements that will contain specific information about the terms of the offering. The prospectus supplement may also add, update or change information contained in this prospectus. You should read both this prospectus and the accompanying prospectus supplement together with the additional information described under the heading **Where You Can Find More Information** appearing below.

You should rely only on the information contained in or incorporated by reference in this prospectus, any accompanying prospectus supplement or in any related free writing prospectus filed by us with the SEC. We have not authorized anyone to provide you with different information. This prospectus and the accompanying prospectus supplement do not constitute an offer to sell or the solicitation of an offer to buy any securities other than the securities described in the accompanying prospectus supplement or an offer to sell or the solicitation of an offer to buy such securities in any circumstances in which such offer or solicitation is unlawful. You should assume that the information appearing in this prospectus, any prospectus supplement, the documents incorporated by reference and any related free writing prospectus is accurate only as of their respective dates. Our business, financial condition, results of operations and prospects may have changed materially since those dates.

Unless the context otherwise indicates, references in this prospectus to **Genpact**, **we**, **our**, **us** and **the Company** refer collectively, to Genpact Limited, a Bermuda company, and its consolidated subsidiaries.

**Table of Contents**

**WHERE YOU CAN FIND MORE INFORMATION**

We file annual, quarterly and current reports, proxy statements and other information with the SEC. Our SEC filings are available to the public over the Internet at the SEC's website at <http://www.sec.gov>. Copies of certain information filed by us with the SEC are also available on our website at <http://www.genpact.com>. The information on our website is not incorporated by reference into this prospectus and should not be considered to be a part of this prospectus. Our website address is included in this prospectus as an inactive technical reference only. You may also read and copy any document we file at the SEC's Public Reference Room, 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the operation of the Public Reference Room.

This prospectus is part of a registration statement we filed with the SEC. This prospectus omits some information contained in the registration statement in accordance with SEC rules and regulations. You should review the information and exhibits in the registration statement for further information on us and our consolidated subsidiaries and the securities we are offering. Statements in this prospectus concerning any document we filed as an exhibit to the registration statement or that we otherwise filed with the SEC are not intended to be comprehensive and are qualified by reference to these filings. You should review the complete document to evaluate these statements.

**INCORPORATION BY REFERENCE**

The SEC allows us to incorporate by reference much of the information we file with the SEC, which means that we can disclose important information to you by referring you to those publicly available documents. The information that we incorporate by reference in this prospectus is considered to be part of this prospectus. Because we are incorporating by reference future filings with the SEC, this prospectus is continually updated and those future filings may modify or supersede some of the information included or incorporated in this prospectus. This means that you must look at all of the SEC filings that we incorporate by reference to determine if any of the statements in this prospectus or in any document previously incorporated by reference have been modified or superseded.

This prospectus incorporates by reference the documents listed below (File No. 001-33626) and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, or the Exchange Act (in each case, other than those documents or the portions of those documents not deemed to be filed), until the offering of the securities under the registration statement is terminated or completed:

Annual Report on Form 10-K for the fiscal year ended December 31, 2015, including the information specifically incorporated by reference into the Annual Report on Form 10-K from our definitive proxy statement for the 2016 Annual General Meeting of Shareholders;

Current Report on Form 8-K filed on March 31, 2016; and

The description of our common shares contained in our Registration Statement on Form 8-A filed on July 27, 2007, including any amendments or reports filed for the purpose of updating such description. You may request a copy of these filings, at no cost, by writing or telephoning us at the following address and telephone number:

Genpact Limited



Edgar Filing: Genpact LTD - Form 424B7

c/o Genpact LLC

1155 Avenue of the Americas, 4<sup>th</sup> Floor

New York, NY 10036

Attn: Investor Relations

Telephone: (646) 624-5913

-2-

**Table of Contents**

**FORWARD-LOOKING STATEMENTS**

This prospectus and the information incorporated by reference in this prospectus include forward-looking statements. In some cases, you can identify these statements by forward-looking terms such as expect, anticipate, intend, plan, believe, seek, estimate, could, may, shall, will, would and variations of such words and similar expressions, negative of such words or similar expressions. These forward-looking statements, which are subject to risks, uncertainties and assumptions about us, may include projections of our future financial performance, which in some cases may be based on our growth strategies and anticipated trends in our business. These statements are only predictions based at the time they are made on our expectations and projections about future events. There are important factors that could cause our actual results, level of activity, performance or achievements to differ materially from those expressed or implied by the forward-looking statements. In particular, you should consider the numerous risks outlined in the section of any accompanying prospectus supplement entitled Risk Factors and the risk factors and cautionary statements described in the other documents we file from time to time with the SEC, specifically our most recent Annual Report on Form 10-K, our Quarterly Reports on Form 10-Q and our Current Reports on Form 8-K.

These forward-looking statements include, but are not limited to, statements relating to:

- our ability to retain existing clients and contracts;
- our ability to win new clients and engagements;
- the expected value of the statements of work under our master service agreements;
- our beliefs about future trends in our market;
- political, economic or business conditions in countries where we have operations or where our clients operate;
- expected spending on business process management and information technology services by clients;
- foreign currency exchange rates;
- our ability to convert bookings to revenue;
- our rate of employee attrition;
- our effective tax rate; and

competition in our industry.

Factors that may cause actual results to differ from expected results include, among others:

our ability to grow our business and effectively manage growth and international operations while maintaining effective internal controls;

our dependence on revenues derived from clients in the United States and Europe and clients that operate in certain industries, such as the financial services industry;

our dependence on favorable tax legislation and tax policies that may be amended in a manner adverse to us or be unavailable to us in the future;

our ability to successfully consummate or integrate strategic acquisitions;

our ability to maintain pricing and asset utilization rates;

our ability to hire and retain enough qualified employees to support our operations;

increases in wages in locations in which we have operations;

our relative dependence on the General Electric Company (GE);

**Table of Contents**

financing terms, including, but not limited to, changes in the London Interbank Offered rate, or LIBOR;

restrictions on visas for our employees traveling to North America and Europe;

fluctuations in exchange rates between the U.S. dollar, the euro, U.K. pound sterling, Chinese renminbi, Hungarian forint, Japanese yen, Indian rupee, Australian dollar, Philippines peso, Guatemalan quetzal, Mexican peso, Polish zloty, Romanian leu, South African rand, Hong Kong dollar, Singapore dollar, Arab Emirates dirham, Brazilian real, Swiss franc, Swedish krona, Danish krone, Kenyan shilling, Czech koruna, Canadian dollar, Saudi Arabian riyal, and Thai bhat;

our ability to retain senior management;

the selling cycle for our client relationships;

our ability to attract and retain clients and our ability to develop and maintain client relationships based on attractive terms;

legislation in the United States or elsewhere that adversely affects the performance of business process outsourcing and information technology services offshore;

increasing competition in our industry;

telecommunications or technology disruptions or breaches, or natural or other disasters;

our ability to protect our intellectual property and the intellectual property of others;

our ability to maintain the security and confidentiality of personal and other sensitive data of our clients, employees or others;

deterioration in the global economic environment and its impact on our clients, including the bankruptcy of our clients;

regulatory, legislative and judicial developments, including the withdrawal of governmental fiscal incentives;

the international nature of our business;

technological innovation;

our ability to derive revenues from new service offerings; and

unionization of any of our employees.

Although we believe the expectations reflected in our forward-looking statements are reasonable at the time they are made, we cannot guarantee future results, level of activity, performance or achievements. Achievement of future results is subject to risks, uncertainties, and potentially inaccurate assumptions. Should known or unknown risks or uncertainties materialize, or should underlying assumptions prove inaccurate, actual results could differ materially from past results and those anticipated, estimated or projected. You should bear this in mind as you consider forward-looking statements. We undertake no obligation to revise or update any of these forward-looking statements, except as required by law. You are advised, however, to consult any further disclosures we make on related subjects in our Forms 10-K, 10-Q and Form 8-K reports to the SEC.

**Table of Contents**

**GENPACT LIMITED**

Genpact is a global leader in digitally-powered business process management and services. We architect the Lean Digital<sup>SM</sup> enterprise through our patented Smart Enterprise Processes (SEP<sup>SM</sup>) framework that reimagines our clients operating models end-to-end, including the middle and back offices. This creates Intelligent Operations<sup>SM</sup> that we help design, transform, and run for our clients. The impact on our clients is a high return on transformation investments through growth, efficiency, and business agility. Genpact has a few hundred strategic clients, including approximately one fifth of the Fortune Global 500, and has grown to over 70,000 people in 25 countries, with corporate offices in New York City.

Genpact Limited is a Bermuda exempted company. Its registered and principal office is located at Canon's Court, 22 Victoria Street, Hamilton HM 12, Bermuda, and its telephone number at that address is (441) 295-2244. The administrative office of its affiliate, Genpact LLC, in the United States is located at 1155 Avenue of the Americas, 4<sup>th</sup> Floor, New York, NY 10036.

---

**Table of Contents****CONSOLIDATED RATIOS OF EARNINGS TO FIXED CHARGES AND PREFERENCE DIVIDENDS**

The following table sets forth our consolidated ratio of earnings to fixed charges and consolidated ratio of earnings to combined fixed charges and preference dividends for each of the periods indicated. You should read this table in conjunction with the consolidated financial statements and notes incorporated by reference in this prospectus.

	Fiscal Year Ended December 31				
	2015	2014	2013	2012	2011
Consolidated ratio of earnings to fixed charges	6.7×	6.2×	6.8×	7.2×	13.4×
Consolidated ratio of earnings to combined fixed charges and preference dividends	6.7×	6.2×			