



5.2.1

OFFER LETTERS

BATCH

2018-2022


Director
Sai Balaji Education Society's
Sai Balaji International Institute
of Management Sciences
Pune



Dr. L.K. Tripathy

Director

Campus Address : Sr #54 (1+2/1), Nere Dattawadi, Near Hinjawadi Infotech Park, Pune - 411033. **Tel.:** (020) 66547534

Email : admissions@saibalaji.org **Website :** www.sbiims.com



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Deloitte Tax Services India Private Limited

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Ranga Reddy,
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07/07/2020

Ms. Shreeja Mallikarjunrao Anipindiwar
Plot No 32, Shree Nilayam, Arya Nagar
Koradi Road , Behind Pravin Hardware,
Nagpur - 440030

Subject: Offer of Employment

Dear Shreeja Mallikarjunrao Anipindiwar:

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Consultant I - Tax** based in **Hyderabad**. As you are aware, the business operations of Deloitte Tax Services India Private Limited ("Employer") are closely aligned with the professional services provided by Deloitte Tax Services LLP. In accordance with the level mapping with U.S., your position as **Consultant I** is closely aligned with the position of **Tax Analyst** of the Employer. This title alignment is provided for informational purposes only and does not create any additional benefit, entitlement or obligation with regard to your employment with the Employer. We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 16, 2020**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs.5,50,008/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs.70,000/-** subject to your reporting for full-time employment on **November 16, 2020**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **one year** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the “Deloitte U.S. Firms”) require their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer’s Independence Representations requirements, as further explained in **Annexure B**. Your compensation details are confidential and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 16, 2020**, or an alternative mutually agreed upon date. At the time of joining, it is mandatory for you to submit the documents mentioned below.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte U.S. India provides its professionals with home pick-up and drop transport services if their shift timings are between 8:30 pm - 6:00 am in Hyderabad; 9:30 pm - 6:00 am in Mumbai; and 8:00 pm - 6:00 am in Delhi and Bengaluru. Additionally, in Mumbai and Delhi, the firm also provides day-transportation services from central locations to the office and back, at time periods other than those stated above and the associated costs for this conveyance allowance is INR 2,000, deducted on a monthly basis from the payroll, for professionals choosing to opt for the service.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Shreeja Mallikarjunrao Anipindiwar, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited

Best regards,

DocuSigned by:

Usha Sri Tangirala

0DFF52EA9D8E4EE...

Authorized Signatory

Ms. Shreeja Mallikarjunrao Anipindiwar

Acceptance

I, **Shreeja Mallikarjunrao Anipindiwar**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

Signature

Date

In Process

Annexure A**Ms. Shreeja Mallikarjunrao Anipindiwar****Consultant I - Tax**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	16,050	1,92,600
House Rent Allowance (HRA)	8,025	96,300
Special Allowance ^{1a & 1b}	10,681	1,28,172
Leave Travel Allowance ²	1,605	19,260
Meal Card ³	2,200	26,400
Differential Allowance(L)	5,347	64,164
Employer's contribution to PF	1,926	23,112
Total Salary (in Rs.)	45,834	5,50,008
Variable Bonus*		
You will be eligible for a performance linked variable bonus. If applicable, it will be paid out on the 31st of August on the basis of your performance and performance of the business		
Medical Insurance Premium⁴	1,737	20,854

* The Variable Bonus will vary, primarily based on your performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from 0-10% of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer on August 31st following the close of the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid on August 31st of that subsequent year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time.

All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹ All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

Employee in Level -	^{1a} <i>Communication Expenses</i>	^{1b} <i>Fuel Expenses</i>
	<i>Only one Post paid mobile, one Land Phone and One internet connection bill(s) can be claimed.</i>	<i>Petrol / Insurance / Repairs & Maintenance</i>
Analyst	Rs.3,000/- per month	Rs.7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		Two Wheelers
	<= 1600 cc	> 1600 cc	
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Shreeja Mallikarjunrao Anipindiwar

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement (“Employment Agreement”)

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office at **Deloitte Tower 1, Survey No. 41, Gachibowli Village, Ranga Reddy District, Hyderabad – 500 032** (the “Employer”) as **Consultant I - Tax** and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. **Defined Terms.** The italicized terms in this agreement (the “Employment Agreement”) are defined in **Exhibit A** hereto.
2. ***Pre-existing Agreements or Arrangements.*** I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such *Pre-existing Agreements or Arrangements* and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer’s offer of *Employment* or my becoming, and serving as, **Consultant I - Tax** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency’s decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. **Reporting of *Proceedings*.** Except as provided by law and except as I have disclosed in writing in **Exhibit C** to this Employment Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.
4. **Confidentiality.** I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized*

Signatory, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. **Third Party Information and Property.** I agree that during my *Employment*, I shall not use or disclose any Confidential Information or Intellectual Property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.
6. **Authorization.** Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.
7. **Competing Activities and Conflict of Interest.** During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.
8. **Authorization to Access Systems and Electronic Communications and use of Deloitte Property.** I understand that while employed with a *Deloitte Entity*, I will use and have access to the *Systems*. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my *Electronic Communications* and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the *Systems* only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or *Systems* performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the *Systems* for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the *Systems* for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my

possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. **Security.** I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. **Ownership of Works.**

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10(b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual Property* of the *Deloitte Entities*.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the

period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. **Pre-existing Creations; Personal Creations.** My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.
12. **Post-Employment Restriction re: Clients.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, for a period of one year following the termination of my *Employment* for any reason, I will not, directly or indirectly, solicit or provide services to any client or prospective client of a *Deloitte Entity* to which I provided (or participated in a proposal to provide) services during the two-year period prior to termination of my *Employment*.
13. **Exceptions to Post-Employment Restriction re: Clients.** I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.
14. **Future Employment with Clients.** Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities*

remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. **Restriction re: *Personnel* and Contractors.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated, (b) participate in the hiring or admission of any *Personnel*, or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.
16. **Post-Employment Restrictions re: *Deloitte Property*.** Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte Entity*, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST-EMPLOYMENT OBLIGATIONS

17. **Transition of Work and Cooperation.** Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licensor of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.
18. **Notification of Post-Employment Obligations.** I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.
19. **Certification.** I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15 and 16 of this Employment Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. **Equitable Relief and Attorney's Fees.** I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15, or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte*

Entity is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. **Liquidated Damages: Client Fees.** I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to 50% of all fees received by me (or any person or entity with which I am associated) in connection with such breach. Such percentage shall be paid within thirty days after each fee payment is received and in respect of all services in connection with such breach during the two years following the termination of my *Employment* for any reason.
22. **Liquidated Damages: Compensation.** I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.
23. **Right of Inspection.** I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. **Governing Law; Choice of Forum.** This Employment Agreement is deemed to have been executed in the Employer's office in [HYDERABAD: Hyderabad, Andhra Pradesh, India] [MUMBAI: Mumbai, Maharashtra, India] [BENGALURU: Bengaluru, Karnataka, India] [GURGAON: Gurgaon, Haryana, India] and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.
25. **Modifications.** My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.
26. **Severability.** Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to

the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. **Blue-Penciling.** If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefor another provision that is legal and enforceable and that achieves the same objective.
28. **Waiver.** None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.
29. **Entire Agreement.** This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.
30. **Transfer and Assignment.** Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.
31. **Headings.** The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Effective as of **November 16, 2020**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

Signature

Name

In Process

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a *Deloitte Entity*, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes *PII* when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with *PII* that is not business contact information, it is included in the definition of *PII*.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement,

including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the *PCAOB*, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works - all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B

Pre-existing Creations; Pre-existing Agreements or Arrangements

[none, unless otherwise specified]

In Process

ACCEPTED AND AGREED TO:
DELOITTE TAX SERVICES INDIA PRIVATE LIMITED



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Date

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements or Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements or Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements or Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]

In Process

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

Signature

Name

Date

EXHIBIT D

Exceptions to Post-Employment Restrictions: re: Clients

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Name of Client

Specified Kind of Services(s) Permitted

In Process

Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

I have read and understood the above policy terms.

Signature

Name

Date

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT (“Employment Agreement”)

You will be expected to sign the Employer’s Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release (“APR”) 213 is the Employer’s policy prohibiting harassment. Deloitte LLP's subsidiaries located in India (“Deloitte India (Offices of the US)”) are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining *Deloitte U.S. India*.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer’s policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years.* Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a *Deloitte Entity* or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

* This provision is not applicable for U.S. citizens (and citizens of any other country where enforcing Deloitte India (Offices of the US)’s mandatory retirement age would be prohibited by the laws of that country) for whom there is no mandatory retirement age.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND) (https://deloitte.net/deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).
- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.

- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloittenet.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 16, 2020**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.

Signature

Name



Dear **Shreeja Mallikarjunrao Anipindiwar**,

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Consultant I - Tax** pursuant to the terms and conditions of your offer letter dated **November 16, 2020**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company. As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company. As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed.

We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

Human Resources Department



Date: 26/09/2020

Dear **Priyanka Ahuja**,

TECURE TECHNOLOGY is excited to bring you on board as a. We're just a few formalities away from getting down to work. Please take the time to review our formal offer. It includes important details about your compensation, benefits and the terms and conditions of your anticipated employment with TECURE TECHNOLOGY.

TECURE TECHNOLOGY is offering a full time position for you as a **HR DEPARTMENT ADMINISTRATOR**, reporting to immediate Admin starting on 26/09/2020 at Pune (remote working due to covid-19). Expected hours of work are 6 days and 48 hours of work.

In this position, TECURE TECHNOLOGY is offering to start you at a pay rate of **2.04 lac Per Annum** base salary per year. You will be paid on a monthly basis.

As part of your compensation, we're also offering **60 days** of Training with **30% of stipend** on your CTC in the duration of training.

As an employee of TECURE TECHNOLOGY you will be eligible for employee benefits, such as health insurance, Allowances after completing your training in our company.

Please indicate your agreement with these terms and accept this offer by signing and dating this agreement on or before 26/09/2020.

Sincerely
Ms. Sneha Brahmanekar
HR Recruiter
Human Resource
TECURE TECHNOLOGY PVT. LTD.

A small, square, grayscale image of a handwritten signature, likely belonging to Sneha Brahmanekar, the HR Recruiter mentioned in the text.



Date: 26/09/2020

Dear **ASHWINI KISHOR KAMBLE,**

TECURE TECHNOLOGY is excited to bring you on board as a. We're just a few formalities away from getting down to work. Please take the time to review our formal offer. It includes important details about your compensation, benefits and the terms and conditions of your anticipated employment with TECURE TECHNOLOGY.

TECURE TECHNOLOGY is offering a full time position for you as a **REGIONAL HR MANAGER,** reporting to immediate Admin starting on 26/09/2020 at Pune (remote working due to covid-19). Expected hours of work are 6 days and 48 hours of work.

In this position, TECURE TECHNOLOGY is offering to start you at a pay rate of **2.40 lac Per Annum** base salary per year. You will be paid on a monthly basis.

As part of your compensation, we're also offering **90 days** of Training with **30% of stipend** on your CTC in the duration of training.

As an employee of TECURE TECHNOLOGY you will be eligible for employee benefits, such as health insurance, Allowances after completing your training in our company.

Please indicate your agreement with these terms and accept this offer by signing and dating this agreement on or before 26/09/2020.

Sincerely
Ms. Sneha Brahmkar
HR Recruiter
Human Resource
TECURE TECHNOLOGY PVT. LTD.

A small, square, grayscale image of a handwritten signature in blue ink, appearing to read 'Sneha'.



5.2.1

OFFER LETTERS

BATCH

2019-2021


Director
Sai Balaji Education Society's
Sai Balaji International Institute
of Management Sciences
Pune



Dr. L.K. Tripathy

Director

Campus Address : Sr #54 (1+2/1), Nere Dattawadi, Near Hinjawadi Infotech Park, Pune - 411033. **Tel.:** (020) 66547534

Email : admissions@saibalaji.org **Website :** www.sbiims.com



Deloitte Tax Services India Private Limited

Opposite Meenakshi Tech Park, 10th Floor,
Survey No. 41, Gachibowli Village,
Ranga Reddy,
Hyderabad, Telangana – 500032

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05/17/2021

Ms. Shruti Suresh Patil
Room No 08, 2Nd Floor, B Wing, Bhoir Palace,
Yashoda Colony, Dange Chowk, Chinchwad,
Pune - 411033

Subject: Offer of Employment

Dear Shruti Suresh Patil:

In Process

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Consultant I - Tax** based in **Hyderabad**. As you are aware, the business operations of Deloitte Tax Services India Private Limited ("Employer") are closely aligned with the professional services provided by Deloitte Tax Services LLP. In accordance with the level mapping with U.S., your position as is closely aligned with the position of **Tax Analyst** of the Employer. This title alignment is provided for informational purposes only and does not create any additional benefit, entitlement or obligation with regard to your employment with the Employer. We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 15, 2021**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs.5,50,008/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs.70,000/-** subject to your reporting for full-time employment on **November 15, 2021**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **one year** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the “Deloitte U.S. Firms”) require their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer’s Independence Representations requirements, as further explained in **Annexure B**. Your compensation details are confidential and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 15, 2021**, or an alternative mutually agreed upon date. At the time of joining, it is mandatory for you to submit the documents mentioned below.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte U.S. India provides its professionals with home pick-up and drop transport services if their shift timings are between 8:30 pm - 6:00 am in Hyderabad; 9:30 pm - 6:00 am in Mumbai; and 8:00 pm - 6:00 am in Delhi and Bengaluru. Additionally, in Mumbai and Delhi, the firm also provides day-transportation services from central locations to the office and back, at time periods other than those stated above and the associated costs for this conveyance allowance is INR 2,000, deducted on a monthly basis from the payroll, for professionals choosing to opt for the service.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Shruti Suresh Patil, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited

Best regards,

DocuSigned by:

Jeniffer Miriam Cynthia

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Authorized Signatory

Ms. Shruti Suresh Patil

Acceptance

I, **Shruti Suresh Patil**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

Signature

Date

In Process

Annexure A**Ms. Shruti Suresh Patil****Consultant I - Tax**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	16,050	1,92,600
House Rent Allowance (HRA)	8,025	96,300
Special Allowance ^{1a & 1b}	10,681	1,28,172
Leave Travel Allowance ²	1,605	19,260
Meal Card ³	2,200	26,400
Differential Allowance(L)	5,347	64,164
Employer's contribution to PF	1,926	23,112
Total Salary (in Rs.)	45,834	5,50,008
Variable Bonus*		
You will be eligible for a performance linked variable bonus. If applicable, it will be paid out on the 31st of August on the basis of your performance and performance of the business		
Medical Insurance Premium⁴	1,870	22,440

* The Variable Bonus will vary, primarily based on your performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from 0-10% of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer on August 31st following the close of the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid on August 31st of that subsequent year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time.

All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹ All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

Employee in Level -	^{1a} <i>Communication Expenses</i>	^{1b} <i>Fuel Expenses</i>
	<i>Only one Post paid mobile, one Land Phone and One internet connection bill(s) can be claimed.</i>	<i>Petrol / Insurance / Repairs & Maintenance</i>
Analyst	Rs.3,000/- per month	Rs.7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		Two Wheelers
	<= 1600 cc	> 1600 cc	
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Shruti Suresh Patil

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement (“Employment Agreement”)

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office at **Deloitte Tower 1, Survey No. 41, Gachibowli Village, Ranga Reddy District, Hyderabad – 500 032** (the “Employer”) as **Consultant I - Tax** and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. **Defined Terms.** The italicized terms in this agreement (the “Employment Agreement”) are defined in **Exhibit A** hereto.
2. ***Pre-existing Agreements or Arrangements.*** I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such *Pre-existing Agreements or Arrangements* and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer’s offer of *Employment* or my becoming, and serving as, **Consultant I - Tax** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency’s decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. **Reporting of *Proceedings*.** Except as provided by law and except as I have disclosed in writing in **Exhibit C** to this Employment Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.
4. **Confidentiality.** I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized*

Signatory, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. **Third Party Information and Property.** I agree that during my *Employment*, I shall not use or disclose any Confidential Information or Intellectual Property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.
6. **Authorization.** Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.
7. **Competing Activities and Conflict of Interest.** During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.
8. **Authorization to Access Systems and Electronic Communications and use of Deloitte Property.** I understand that while employed with a *Deloitte Entity*, I will use and have access to the *Systems*. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my *Electronic Communications* and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the *Systems* only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or *Systems* performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the *Systems* for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the *Systems* for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my

possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. **Security.** I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. **Ownership of Works.**

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10(b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual Property* of the *Deloitte Entities*.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the

period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. **Pre-existing Creations; Personal Creations.** My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.
12. **Post-Employment Restriction re: Clients.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, for a period of one year following the termination of my *Employment* for any reason, I will not, directly or indirectly, solicit or provide services to any client or prospective client of a *Deloitte Entity* to which I provided (or participated in a proposal to provide) services during the two-year period prior to termination of my *Employment*.
13. **Exceptions to Post-Employment Restriction re: Clients.** I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.
14. **Future Employment with Clients.** Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities*

remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. **Restriction re: *Personnel* and Contractors.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated, (b) participate in the hiring or admission of any *Personnel*, or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.
16. **Post-Employment Restrictions re: *Deloitte Property*.** Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte Entity*, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST-EMPLOYMENT OBLIGATIONS

17. **Transition of Work and Cooperation.** Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licensor of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.
18. **Notification of Post-Employment Obligations.** I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.
19. **Certification.** I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15 and 16 of this Employment Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. **Equitable Relief and Attorney's Fees.** I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15, or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte*

Entity is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. **Liquidated Damages: Client Fees.** I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to 50% of all fees received by me (or any person or entity with which I am associated) in connection with such breach. Such percentage shall be paid within thirty days after each fee payment is received and in respect of all services in connection with such breach during the two years following the termination of my *Employment* for any reason.
22. **Liquidated Damages: Compensation.** I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.
23. **Right of Inspection.** I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. **Governing Law; Choice of Forum.** This Employment Agreement is deemed to have been executed in the Employer's office in [HYDERABAD: Hyderabad, Andhra Pradesh, India] [MUMBAI: Mumbai, Maharashtra, India] [BENGALURU: Bengaluru, Karnataka, India] [GURGAON: Gurgaon, Haryana, India] and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.
25. **Modifications.** My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.
26. **Severability.** Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to

the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. **Blue-Penciling.** If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefor another provision that is legal and enforceable and that achieves the same objective.
28. **Waiver.** None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.
29. **Entire Agreement.** This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.
30. **Transfer and Assignment.** Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.
31. **Headings.** The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Effective as of **November 15, 2021**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

Signature

Name

In Process

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a *Deloitte Entity*, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes *PII* when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with *PII* that is not business contact information, it is included in the definition of *PII*.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement,

including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the *PCAOB*, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works - all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B

Pre-existing Creations; Pre-existing Agreements or Arrangements

[none, unless otherwise specified]

In Process

ACCEPTED AND AGREED TO:
DELOITTE TAX SERVICES INDIA PRIVATE LIMITED



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Date

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements or Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements or Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements or Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]

In Process

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

Signature

Name

Date

EXHIBIT D

Exceptions to Post-Employment Restrictions: re: Clients

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Name of Client

Specified Kind of Services(s) Permitted

In Process

Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

I have read and understood the above policy terms.

Signature

Name

Date

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT (“Employment Agreement”)

You will be expected to sign the Employer’s Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release (“APR”) 213 is the Employer’s policy prohibiting harassment. Deloitte LLP's subsidiaries located in India (“Deloitte India (Offices of the US)”) are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining *Deloitte U.S. India*.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer’s policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years.* Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a *Deloitte Entity* or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

* This provision is not applicable for U.S. citizens (and citizens of any other country where enforcing Deloitte India (Offices of the US)’s mandatory retirement age would be prohibited by the laws of that country) for whom there is no mandatory retirement age.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND) (https://deloitte.net/deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).
- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.

- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloittenet.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 15, 2021**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.

Signature

Name



Dear **Shruti Suresh Patil**,

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Consultant I - Tax** pursuant to the terms and conditions of your offer letter dated **November 15, 2021**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company. As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company. As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed.

We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

Human Resources Department



5.2.1

OFFER LETTERS

BATCH

2020-22


Director
Sai Balaji Education Society's
Sai Balaji International Institute
of Management Sciences
Pune



Dr. L.K. Tripathy

Director

Campus Address : Sr #54 (1+2/1), Nere Dattawadi, Near Hinjawadi Infotech Park, Pune - 411033. **Tel.:** (020) 66547534

Email : admissions@saibalaji.org **Website :** www.sbiims.com



Deloitte Tax Services India Private Limited

Opposite Meenakshi Tech Park, 10th Floor,
Survey No. 41, Gachibowli Village,
Ranga Reddy,
Hyderabad, Telangana – 500032

Tel: +91 040 67621000
www.deloitte.com

05/17/2021

Mr. N Md Rafeeq
11/238A Jamkhan Wadi
Near Mehtar Masjid, Adoni,
Kurnool - 518301

Subject: Offer of Employment

Dear N Md Rafeeq:

In Process

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Consultant I - Tax** based in **Hyderabad**. As you are aware, the business operations of Deloitte Tax Services India Private Limited ("Employer") are closely aligned with the professional services provided by Deloitte Tax Services LLP. In accordance with the level mapping with U.S., your position as is closely aligned with the position of **Tax Analyst** of the Employer. This title alignment is provided for informational purposes only and does not create any additional benefit, entitlement or obligation with regard to your employment with the Employer. We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 15, 2021**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs.5,50,008/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs.70,000/-** subject to your reporting for full-time employment on **November 15, 2021**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **one year** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the “Deloitte U.S. Firms”) require their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer’s Independence Representations requirements, as further explained in **Annexure B**. Your compensation details are confidential and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 15, 2021**, or an alternative mutually agreed upon date. At the time of joining, it is mandatory for you to submit the documents mentioned below.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte U.S. India provides its professionals with home pick-up and drop transport services if their shift timings are between 8:30 pm - 6:00 am in Hyderabad; 9:30 pm - 6:00 am in Mumbai; and 8:00 pm - 6:00 am in Delhi and Bengaluru. Additionally, in Mumbai and Delhi, the firm also provides day-transportation services from central locations to the office and back, at time periods other than those stated above and the associated costs for this conveyance allowance is INR 2,000, deducted on a monthly basis from the payroll, for professionals choosing to opt for the service.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

N Md Rafeeq, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited

Best regards,

DocuSigned by:

Jeniffer Miriam Cynthia

1DD0BB711AB14A0...

Authorized Signatory

Mr. N Md Rafeeq

Acceptance

I, **N Md Rafeeq**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

Signature

Date

In Process

Annexure A**Mr. N Md Rafeeq****Consultant I - Tax**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	16,050	1,92,600
House Rent Allowance (HRA)	8,025	96,300
Special Allowance ^{1a & 1b}	10,681	1,28,172
Leave Travel Allowance ²	1,605	19,260
Meal Card ³	2,200	26,400
Differential Allowance(L)	5,347	64,164
Employer's contribution to PF	1,926	23,112
Total Salary (in Rs.)	45,834	5,50,008
Variable Bonus*		
You will be eligible for a performance linked variable bonus. If applicable, it will be paid out on the 31st of August on the basis of your performance and performance of the business		
Medical Insurance Premium⁴	1,870	22,440

* The Variable Bonus will vary, primarily based on your performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from 0-10% of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer on August 31st following the close of the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid on August 31st of that subsequent year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time.

All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹ All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

	^{1a} <i>Communication Expenses</i>	^{1b} <i>Fuel Expenses</i>
Employee in Level -	<i>Only one Post paid mobile, one Land Phone and One internet connection bill(s) can be claimed.</i>	<i>Petrol / Insurance / Repairs & Maintenance</i>
Analyst		
	Rs.3,000/- per month	Rs.7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		Two Wheelers
	<= 1600 cc	> 1600 cc	
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



N Md Rafeeq

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement (“Employment Agreement”)

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office at **Deloitte Tower 1, Survey No. 41, Gachibowli Village, Ranga Reddy District, Hyderabad – 500 032** (the “Employer”) as **Consultant I - Tax** and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. **Defined Terms.** The italicized terms in this agreement (the “Employment Agreement”) are defined in **Exhibit A** hereto.
2. ***Pre-existing Agreements or Arrangements.*** I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such *Pre-existing Agreements or Arrangements* and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer’s offer of *Employment* or my becoming, and serving as, **Consultant I - Tax** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency’s decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. **Reporting of *Proceedings*.** Except as provided by law and except as I have disclosed in writing in **Exhibit C** to this Employment Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.
4. **Confidentiality.** I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized*

Signatory, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. **Third Party Information and Property.** I agree that during my *Employment*, I shall not use or disclose any Confidential Information or Intellectual Property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.
6. **Authorization.** Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.
7. **Competing Activities and Conflict of Interest.** During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.
8. **Authorization to Access Systems and Electronic Communications and use of Deloitte Property.** I understand that while employed with a *Deloitte Entity*, I will use and have access to the *Systems*. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my *Electronic Communications* and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the *Systems* only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or *Systems* performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the *Systems* for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the *Systems* for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my

possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. **Security.** I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. **Ownership of Works.**

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10(b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual Property* of the *Deloitte Entities*.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the

period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. **Pre-existing Creations; Personal Creations.** My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.
12. **Post-Employment Restriction re: Clients.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, for a period of one year following the termination of my *Employment* for any reason, I will not, directly or indirectly, solicit or provide services to any client or prospective client of a *Deloitte Entity* to which I provided (or participated in a proposal to provide) services during the two-year period prior to termination of my *Employment*.
13. **Exceptions to Post-Employment Restriction re: Clients.** I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.
14. **Future Employment with Clients.** Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities*

remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. **Restriction re: *Personnel* and Contractors.** I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated, (b) participate in the hiring or admission of any *Personnel*, or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.
16. **Post-Employment Restrictions re: *Deloitte Property*.** Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte Entity*, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST-EMPLOYMENT OBLIGATIONS

17. **Transition of Work and Cooperation.** Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licensor of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.
18. **Notification of Post-Employment Obligations.** I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.
19. **Certification.** I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15 and 16 of this Employment Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. **Equitable Relief and Attorney's Fees.** I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 10, 11, 12, 14, 15, or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte*

Entity is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. **Liquidated Damages: Client Fees.** I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to 50% of all fees received by me (or any person or entity with which I am associated) in connection with such breach. Such percentage shall be paid within thirty days after each fee payment is received and in respect of all services in connection with such breach during the two years following the termination of my *Employment* for any reason.
22. **Liquidated Damages: Compensation.** I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.
23. **Right of Inspection.** I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. **Governing Law; Choice of Forum.** This Employment Agreement is deemed to have been executed in the Employer's office in [HYDERABAD: Hyderabad, Andhra Pradesh, India] [MUMBAI: Mumbai, Maharashtra, India] [BENGALURU: Bengaluru, Karnataka, India] [GURGAON: Gurgaon, Haryana, India] and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.
25. **Modifications.** My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.
26. **Severability.** Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to

the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. **Blue-Penciling.** If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefor another provision that is legal and enforceable and that achieves the same objective.
28. **Waiver.** None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.
29. **Entire Agreement.** This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.
30. **Transfer and Assignment.** Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.
31. **Headings.** The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Effective as of **November 15, 2021**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

Signature

Name

In Process

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a *Deloitte Entity*, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes *PII* when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with *PII* that is not business contact information, it is included in the definition of *PII*.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement,

including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the *PCAOB*, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works - all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B

Pre-existing Creations; Pre-existing Agreements or Arrangements

[none, unless otherwise specified]

In Process

ACCEPTED AND AGREED TO:
DELOITTE TAX SERVICES INDIA PRIVATE LIMITED



OMKAR CHANDRAMOULI KONCHUR
Talent

Authorized Signatory

Date

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements or Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements or Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements or Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]

In Process

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

Signature

Name

Date

EXHIBIT D

Exceptions to Post-Employment Restrictions: re: Clients

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Name of Client

Specified Kind of Services(s) Permitted

In Process

Deloitte Tax Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

I have read and understood the above policy terms.

Signature

Name

Date

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT (“Employment Agreement”)

You will be expected to sign the Employer’s Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release (“APR”) 213 is the Employer’s policy prohibiting harassment. Deloitte LLP's subsidiaries located in India (“Deloitte India (Offices of the US)”) are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining *Deloitte U.S. India*.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer’s policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years.* Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a *Deloitte Entity* or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

* This provision is not applicable for U.S. citizens (and citizens of any other country where enforcing Deloitte India (Offices of the US)’s mandatory retirement age would be prohibited by the laws of that country) for whom there is no mandatory retirement age.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND) (https://deloitte.net/deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).
- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.

- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloittenet.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 15, 2021**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.

Signature

Name



Dear **N Md Rafeeq**,

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Consultant I - Tax** pursuant to the terms and conditions of your offer letter dated **November 15, 2021**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company. As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company. As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed.

We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

Human Resources Department



**Deloitte & Touche Assurance & Enterprise Risk Services
India Private Limited**
Sky Vista, Ground Floor, Next to Eminence IT Park,
Airport Road, Viman Nagar, Pune
Maharashtra – 411014, India

www.deloitte.com

May 8, 2022

Ms. Aathira Anil Nair
Flat no.5 shree ashish apartment, jagtapmala,
Nashik, 422101
India

Subject: Offer of Employment

Dear Aathira Anil Nair:

On behalf of **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Associate Solution Advisor** based in **Pune**.

We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **June 20, 2022**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs./₹ 625,008/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs./₹ 100,000/-** subject to your reporting for full-time employment on **June 20, 2022**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **12 months** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the "Deloitte U.S. Firms") requires their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer's Independence Representations requirements, as further explained in **Annexure B**.

Your compensation details are confidential, and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **June 20, 2022**, or an alternative mutually agreed upon date.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte India (Offices of the US) provides its professionals with home pick-up and drop transport services if their shift timings are between 8:30 pm - 6:00 am in Hyderabad; 9:30 pm - 6:00 am in Mumbai; and 8:00 pm - 6:00 am in Delhi and Bengaluru. Additionally, in Mumbai and Delhi, the firm also provides day-transportation services from central locations to the office and back, at time periods other than those stated above and the associated costs for this conveyance allowance is INR 2,000, deducted on a monthly basis from the payroll, for professionals choosing to opt for the service.

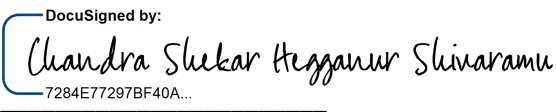
This letter and **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Aathira Anil, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited

Best regards,

By: 
7284E77297BF40A...
Signature

Authorized Signatory

Acceptance

I, **Aathira Anil**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance


5D334189416F4D9...
Signature

May 8, 2022
Date

Annexure A**Ms. Aathira Anil Nair****Associate Solution Advisor**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	18,250	219,000
House Rent Allowance (HRA)	9,125	109,500
Special Allowance ^{1a & 1b}	12,418	149,016
Leave Travel Allowance ²	1,825	21,900
Differential Allowance	6,076	72,912
Meal Card ³	2,200	26,400
Employer's contribution to PF	2,190	26,280
Total Salary (in Rs.)	52,084	625,008
Variable Bonus*	You will be eligible for a performance linked variable bonus. If applicable, it will be paid out on the 31st of August on the basis of your performance and performance of the business	
Medical Insurance Premium ⁴	3,014	36,167

*The Variable Bonus will vary, primarily based on your performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer on August 31st following the close of the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid on August 31st of that subsequent year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time.

All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Fuel & Maintenance Expenses as per eligibility mentioned below:

**Employee Level -
Associate Solution Advisor**

^{1a}*Communication Expenses*

Only one Post paid mobile, one Land Phone and One internet connection bill(s) can be claimed.

Rs./₹3,000/- per month

^{1b}*Fuel Expenses*

Petrol / Driver / Insurance / Repairs & Maintenance

Rs./₹7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		
	<= 1600 cc	> 1600 cc	Two Wheelers
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above Senior Staff are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and 6 dependents is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

By joining the Company, you will become a member under the 'Deloitte USI Employees Welfare Trust' and may be required to make a nominal contribution as a member.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Aathira Anil Nair

Pune

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement ("Employment Agreement")

In consideration of my employment by **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office **Sky Vista, Ground Floor, Next to Eminence IT Park, Airport Road, Viman Nagar, Pune, Maharashtra – 411014, India** (the "Employer") as **Associate Solution Advisor** and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. Defined Terms. The italicized terms in this agreement (the "Employment Agreement") are defined in **Exhibit A** hereto.

2. Pre-existing Agreements or Arrangements. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such Pre-existing Agreements or Arrangements and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer's offer of *Employment* or my becoming, and serving as, **Associate Solution Advisor** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency's decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. Reporting of Proceedings. Except as provided by law and except as I have disclosed in writing on **Exhibit C** to this Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.

4. Confidentiality. I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized Signatory*, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. Third Party Information and Property. I agree that during my *Employment*, I shall not use or disclose any confidential information or intellectual property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.

6. Authorization. Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.

7. Competing Activities and Conflict of Interest. During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial

interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.

8. Authorization to Access Systems and Electronic Communications and use of Deloitte Property. I understand that while employed with a *Deloitte Entity*, I will use and have access to the Systems. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my Electronic Communications and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the *Systems* only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or *Systems* performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the *Systems* for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the *Systems* for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. Security. I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. Ownership of Works.

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10 (b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual Property* of the *Deloitte Entities*.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. Pre-existing Creations; Personal Creations. My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.

12. Post- Employment Restrictions re: Clients. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, during the period of my *Employment* and for a period of one year thereafter, I will not, directly or indirectly, solicit or provide services to any existing client of a *Deloitte Entity* with which I had personal contact and provided services during the two-year period prior to termination of my *Employment*.

13. Exceptions to Post- Employment Restrictions re: Clients. I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.

14. Future Employment with Clients. Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities* remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. Restrictions re: Personnel and Contractors. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring or of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention, would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated; (b) participate in the hiring or admission of any *Personnel*; or (c) cause a contractor of a *Deloitte Entity* to cease providing

services to, with, or on behalf of the *Deloitte Entity*.

16. Post- Employment Restrictions re: Deloitte Property. Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte Entity*, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST- EMPLOYMENT OBLIGATIONS

17. Transition of Work and Cooperation. Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licenser of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.

18. Notification of Post- Employment Obligations. I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.

19. Certification. I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15 and 16 of this Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. Equitable Relief and Attorney's Fees. I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 9, 10, 12, 14, 15 or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte Entity* is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. Liquidated Damages: Client Fees. I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

22. Liquidated Damages: Compensation. I agree that the precise amount of damages flowing from a breach under Paragraph 15 would be impracticable or extremely difficult to ascertain in an actual amount. Therefore, I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by or owed to any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

23. Right of Inspection. I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. Governing Law; Choice of Forum. This Employment Agreement is deemed to have been executed in the Employer's office in **Pune, Maharashtra, India** and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.

25. Modifications. My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.

26. Severability. Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. Blue-Penciling. If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefore another provision that is legal and enforceable and that achieves the same objective.

28. Waiver. None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.

29. Entire Agreement. This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.

30. Transfer and Assignment. Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19 and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.

31. Headings. The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR

Talent

Authorized Signatory

Effective as of **June 20, 2022**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

DocuSigned by:
Aathira Anil Nair
5D334189416F4D9...

Aathira Anil Nair

Signature

Name

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a *Deloitte Entity*, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes PII when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with PII that is not business contact information, it is included in the definition of PII.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement, including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the PCAOB, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works - all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B**Pre-existing Creations; Pre-existing Agreements or Arrangements**

I understand and agree that the Employer makes no attempt to verify my claim of ownership to any of the *Pre-existing Creations* listed, and makes no admission that any *Pre-existing Creations* listed are owned by me.

[If yes, please enter details below]

Yes, I do have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

X No, I do not have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

<u>Title</u>	<u>Date</u>	<u>Brief Description</u>
---------------------	--------------------	---------------------------------

DocuSigned by:

Aathira Anil Nair

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May 8, 2022

Signature

Date

Aathira Anil Nair

Name (Print)

ACCEPTED AND AGREED TO:

Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited



OMKAR CHANDRAMOULI KONCHUR
Talent

Its: *Authorized Signatory*

May 8, 2022

Date

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements* or *Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements* or *Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements* or *Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]

X

Yes, I do have *Proceedings* to report

No, I do not have *Proceedings* to report

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

DocuSigned by:

Aathira Anil Nair

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Signature

Aathira Anil Nair

Name

May 8, 2022

Date

EXHIBIT D**Exceptions to Post-Employment Restrictions: re: Clients**

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Yes, I do have
Post-Employment Restrictions
re: Clients

X No, I do not have
Post-Employment Restrictions
re: Clients

Name of ClientSpecified Kind of Services(s) Permitted

ACCEPTED AND AGREED TO:

Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited


OMKAR CHANDRAMOULI KONCHUR
Talent

Its: Authorized Signatory

May 8, 2022

Date

I have read and understood the above policy terms.

DocuSigned by:

Aathira Anil Nair

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Aathira Anil Nair

May 8, 2022

Signature

Name

Date

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT ("Employment Agreement")

You will be expected to sign the Employer's Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release ("APR") 213 is the Employer's policy prohibiting harassment. Deloitte LLP's subsidiaries located in India ("Deloitte India (Offices of the US)") are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in

accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining Deloitte U.S. India.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer's policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years. Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a Deloitte Entity or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/ employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.

- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND) (https://deloitte.net.deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).
- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.
- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e.

<https://deloitte.net.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **June 20, 2022**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.

Aathira Anil Nair

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Signature

Aathira Anil Nair

Name



May 8, 2022

Ms. Aathira Anil Nair

Falt no.5 shree ashish appartment, jagtapmala,

Nashik, 422101

India

Training Bond

Dear Aathira Anil:

On behalf of **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Associate Solution Advisor** pursuant to the terms and conditions of your offer letter dated **June 20, 2022**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company.

As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company.

As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed.

We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

For **Deloitte & Touche Assurance and Enterprise Risk Services India Private Limited**

DocuSigned by:

Chandra Shekar Hegganur Shivaramu

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By:

Signature

Authorized Signatory



EY Global Delivery Services India LLP
3rd Floor, Tower 'C',
RMZ Infinity, Old Madras Road,
Benniganahalli, K.R. Puram,
Bangalore - 560016
Karnataka , India

Tel: +91 080 6681 3000
Fax: +91 080 6681 3334
ey.com

14 April, 2022

Mr Madhav Mundra
MVPM Baner Boys Hostel, Balewadi Highstreet,
Ram Indu Park,
Pune,
Maharashtra - 411045

Contact No: 9407101862
Email: madhavmundra20@gmail.com

Dear Madhav,

**Subject: Appointment in the position of
Analyst 2**

With reference to your application and the subsequent interview you had with us, we are pleased to confirm your appointment for the above said position in **"EY Global Delivery Services India LLP"** (the "Firm") subject to the following terms and conditions:

Please note that this offer letter and your employment with the Firm will only be effective upon your successful completion of the educational qualification set by the Firm for this role ("Educational Qualification"). The Educational Qualification shall be commensurate to or above of the program/course which you are enrolled into, currently with the university. You are required to meet the Educational Qualification and any other condition/s as may be prescribed during the campus placement program by the Firm on or before March 2022. In the event, you have failed to meet the aforesaid prerequisites and obtain the required Educational Qualification on or before March 2022 this offer letter or your employment with the Firm will be terminated with immediate effect, at the sole discretion of the Firm.

1. POSITION:

You will be appointed in the position of **Analyst 2** in Consulting in the Firm. Your Rank will be **44**. While serving the Firm in this position, you will report to, and receive direction from the reporting manager or as may be communicated to you from time to time. As agreed, you shall join the services of the Firm at **Pune** office.

2. DUTIES AND CODE OF CONDUCT:

- a. You shall at all times carry out such duties and responsibilities as may be assigned to you by the Firm and shall faithfully and diligently perform these in compliance with established policies and procedures, endeavouring to the best of your ability to protect and promote the interests of the Firm.
- b. You will be bound by the Firm's Code of Conduct and all other rules, regulations, policies and orders issued by the Firm from time to time in relation to your conduct, discipline and service conditions such as leave, medical, retirement, IT policies, etc. as if these conduct rules, regulations, policies et al, were part of this contract of employment.
- c. Without prejudice to the generality of the foregoing, you shall at all times comply with the Firm's policies and procedures (as may be intimated from time to time on the Firm's internal home page or through Firm newsletters and webcasts or other written means), including but not limited to matters relating to independence, anti-bribery, prevention of insider trading and prevention of sexual harassment.

EY Global Delivery Services India Private Limited, (A private limited company with registration no. U74999KA2016PTC093751) converted into EY Global Delivery Services India LLP (a limited liability partnership with LLP Identity No. AAL – 2743) effective 30 November, 2017 Regd.Office: 3rd floor, Tower 'C', RMZ Infinity, Old Madras Road, Benniganahalli, K R Puram Bangalore - 560016, India



3. WORKING HOURS:

Your standard working hours will be 45 hours a week. Your work week comprises of weekly off, which will be communicated to you by your reporting manager. In view of your position in the Firm, you shall effectively perform to ensure results and you will be expected to work beyond the standard working hours to achieve the results, whenever your job so requires. Additionally, as mentioned in your interview process, the Firm may implement staggered work shifts, from time to time. In such an event, you shall abide by the change in the standard working hours as may be notified by the Firm to accommodate such staggered shifts.

4. DATE OF JOINING:

As per our discussion your date of joining will be **15 July, 2022**

Your initial work location will be Marisoft Wing C, Kalyani Nagar - Wadgoan Sheri Road, Marigold Complex, Annex, Pune - 411014, Maharashtra.

Given the current situation, you will be onboarded virtually and can work remotely till you are specifically advised to report to a GDS facility by your counsellor or your Service Line Operations team.

5. PROBATION:

You shall be on probation for a period of six months from the date of joining the Firm. Your employment will be deemed confirmed, unless otherwise communicated to you in writing for reasons not limited to performance. During the six months probationary period for matters related to discipline or performance, the Firm reserves the right to take action in accordance to the policy of the Firm.

Please note that a confirmation letter/notification will not be issued to you upon completion of the six month probationary period.

6. ANNUAL FIXED COMPENSATION:

You shall be paid an annual fixed compensation of **INR 5,71,429/-** per annum. The annual fixed compensation will be subject to applicable taxes as per the provisions of the Income Tax Act, 1961, and will be paid to you after deduction of income tax and other applicable taxes at source. The annual fixed compensation will be paid to you monthly in arrears. It is a condition of your service that you shall abide by the Firm's policy maintaining the strictest confidentiality of your compensation information and not disclose such information to any other person within the Firm.

7. TRANSFERABILITY:

Your initial place of posting will be Pune. The Firm reserves the right to transfer you to any other location in India and/or to any other entity affiliated or associated with the Firm.

8. CONFIDENTIALITY:

- a. Compensation: You shall at all times keep the details of your compensation and employment benefits at the Firm strictly confidential, and shall not disclose such details to any other person within the Firm.
- b. Use of Firm's name: You shall use the Firm name, logos, trademarks or other identifiers strictly in the manner permitted by the Firm's policies, or for the purposes of provision of Services delegated to you



to the extent required. Upon termination of your employment with the Firm, you shall not use the Firm's name, logo, trademark or other identifier in any manner other than what is already a matter of public knowledge, provided however you will not be in breach of this clause if you make reference to the Firm's name solely to describe your former association with the Firm subject to the confidentiality obligations which the Firm might have undertaken in relation to any of its clients/customers/users, vendors or other Firm's

- c. Information: You shall always maintain the highest degree of confidentiality and keep as confidential the records, documents and other Confidential Information relating to the business of the Firm which may be known to you or confided in you by the Firm its representatives, authorized personnel, vendors, sub-contractors, clients/customers/users etc. and by any means and you will use such records, documents and information only in a duly authorized manner in the interest of the Firm . For the purposes of this clause 'Confidential Information' means information about the Firm's business and that of its clients/customers/users, subcontractors, business partners or agents which is not available to the general public and which may be learnt by you in the course of your employment. This includes, but is not limited to, information relating to the Firm, its client/customer/user lists, employment policies, personnel, and information about the Firm's products, services, processes including ideas, concepts, projections, technology, manuals, drawing, designs, specifications, sales pitches, fees quotes, tender information, key personnel, customer contacts, thought leadership papers, and all papers, resumes, records and other documents containing such Confidential Information, whether such information was disclosed to or accessed by you prior to or after the date hereof. You shall at all times, whether during or after the termination of your employment, act with utmost fidelity and shall not disclose or divulge any such information to third parties or make use of such information for your own benefit or otherwise howsoever.
- d. At no time will you remove any Confidential Information from the Firm's offices without the permission of your reporting manager and/or an authorized officer of the Firm save and except for the purposes of performing the duties assigned to you in your capacity as an employee of the Firm and for no other purpose or use. You will not reproduce, store in a retrieval system or transmit in any form or by any means - electronic, mechanical, photocopying, recording, scanning or otherwise - any copyrighted material or other confidential or proprietary material, which is the property of the Firm or of its clients/customers/users, for your own benefit or for the benefit of any third party, either during the term of your employment or thereafter.
- e. You acknowledge and agree that disclosure of any portion of the Confidential Information prohibited herein or any breach of the provisions herein may result in irreparable injury and damage to the Firm which will not be adequately compensable in monetary damages, that the Firm will have no adequate remedy at law therefor, and that the Firm may, in addition to all other remedies available to it at law or in equity, obtain such preliminary, temporary or permanent mandatory or restraining injunctions, orders or decrees as may be necessary to protect the Firm against, or on account of, any breach by you of the provisions contained herein, and you agree to reimburse the reasonable legal fees and other costs incurred by the Firm in enforcing the provisions of this contract of employment. In addition the Firm will be within its rights to (i) advertise for public knowledge / notice (ii) notify to your prospective employer or iii) regulatory body, any impropriety or breach of confidentiality obligations hereunder as a result of your actions, at its absolute discretion.
- f. Upon termination of your employment or otherwise upon the Firm's request, you will immediately return and surrender to the Firm , all data, information, files, books, magazines, reports, documents, manuals, audio and video tapes, floppies, discs, any knowledge databases entrusted to you, and any other data, information or material containing or reflecting Confidential Information in the course of your employment and shall not retain any copy thereof in any form whatsoever. If the Firm requests, you shall also confirm in writing to the Firm that you have complied with this clause. The Firm reserves the right to alter the confidentiality agreement from time to time, as and when required.
- g. Your duty to safeguard and not disclose, share or publish Confidential Information will survive the expiration or termination of this contract of employment and/or your employment with the Firm.



9. INTELLECTUAL PROPERTY:

In consideration of this Contract of employment and of the salary agreed to be paid in consideration hereof, you agree:

- a. The Firm shall own (as its exclusive property, free from any obligations towards you) all intellectual property developed or conceived by you solely or jointly with others during the period of your employment, (1) that are along the lines of the businesses, work or investigations of the Firm to which your employment relates or as to which you may receive information due to your employment, or (2) that result from or are suggested by any work which you may do for the Firm or (3) that are otherwise made through the use of Firm's time, facilities or materials;
- b. Not to disclose or utilize in your work with the Firm, any confidential information of others (including any prior employers) or any inventions or innovations of otherwise without express permission; and
- c. To execute all necessary papers and otherwise provide proper assistance (at the Firm's expense), during and subsequent to your employment, to enable the Firm to obtain for itself or its nominees all patents, copyrights, or other legal protection for such intellectual property in any and all countries.

10. LEAVE:

You will be entitled to a total leave of 30 days for each completed year of service, in accordance with the leave rules of the Firm. The Firm reserves the right to alter the policy from time to time and the policy in effect for the time being shall be applicable to you.

11. PROVIDENT FUND AND GRATUITY PLANS:

You will participate in the Firm's Provident Fund, and Gratuity Plans as may be applicable in the Firm as per the Payment of Gratuity Act, 1972.

12. RETIREMENT:

As per the Firm's extant policy, retirement age of the employee is 60 years. The Firm reserves the right to alter the policy from time to time and the policy in effect for the time being shall be applicable to you.

13. NOTICE PERIOD; TERMINATION:

- a. During the probation or extended probation period, either the Firm or you may terminate your contract of employment by giving one month's written notice or one month's salary which is based on annual fixed compensation, in lieu of notice, to the other party, subject to the release date being approved by the Firm. The Firm reserves the right to terminate your employment by giving you compensation equivalent to one month's salary which is based on annual fixed compensation, in lieu of the notice period.
- b. After confirmation of your service at the Firm, the contract of employment is terminable by either the Firm or by you, by giving two months' notice in writing to the other, without assigning any reasons thereof. The Firm reserves the right to pay or recover from you, two month's salary which is based on annual fixed compensation, in lieu of the notice period, subject to the release date being approved by the Firm.
- c. If termination is initiated by you, the Firm may, at its discretion, relieve you from a date it may deem fit, at any time before expiration of the notice period. The Firm will agree to the release date and salary payment in lieu of notice period. During the notice period, however, you shall cooperate with the



Firm in ensuring smooth and proper hand-over of your responsibilities, failing which the Firm shall be authorized to withhold/forfeit your dues.

- d. The Firm may also terminate/suspend your services at its discretion at any time without giving any notice or amount in lieu of notice immediately if it has been alleged and prima facie established through preliminary internal enquiry that you have committed (i) any heinous criminal act or any offense involving moral turpitude (the term "moral turpitude" includes crimes having an inherent quality of baseness, vileness, or depravity with respect to a person's duty to the society in general such as rape, forgery, theft, solicitation, etc.), (ii) sexual harassment (adjudicated guilty as per the Firm's policy and local laws) or (iii) other act that threatens or likely to damage Firm's reputation or (iv) any misconduct or breach of terms and conditions outlined in this contract of employment including the Firm's policies.
- e. The Firm also expects that you voluntarily disclose details of any of the above acts to the Firm at the time of joining or during your employment with the Firm, as applicable, based on which the Firm may terminate/suspend your services at its discretion at any time immediately upon written notice to you.

14. PAST RECORD:

If any information or declaration given by you to the Firm proves to be false or if you are found to have willfully suppressed any material information, including but not limited to any information about your educational qualification, professional certification, you will be liable to be discharged from the services of the Firm, without any notice or salary.

15. RULES AND REGULATIONS:

You shall abide by the Rules and Regulations of the Firm in effect from time to time or as the Firm may communicate from time to time.

16. DUAL EMPLOYMENT:

You will be in the exclusive employment of the Firm. During your employment with the Firm, you will devote your whole time, attention and skill to your ability for its business and you shall not, except with the written permission of the Firm, engage directly or indirectly in any other business, profession, occupation or other commercial activity, whether as a principal, agent, contractor, consultant or otherwise, whether full-time or part-time.

17. PERSONAL DATA:

During the course of your employment with the Firm, you may provide the Firm with confidential data or information that can be linked to you personally, or otherwise personally identifies you, including without limitation your financial information, emails, addresses, telephone numbers, shareholdings, physical, physiological and mental health information, and medical records and history (your "Personal Data"). You acknowledge that the Firm may collect, use, transfer, store or otherwise process ("Process") such Personal Data as required per the Firm's policies, to facilitate the conduct of the Firm's business, to conduct background checks, check conflicts or maintain independence, finance and accounting purposes or for quality and risk management purposes. The Firm will Process your Personal Data in accordance with applicable law and professional obligations and shall ensure that any service provider who Processes Personal Data on our behalf adheres to such requirements.

You hereby consent to the processing of your Personal Data in the manner described above, whether by the Firm or any service provider on the Firm's behalf.



18. EMPLOYMENT VERIFICATION :

Your qualifications and employment will be subject to a background check, which will be conducted by such agency/firm/establishment, whose services are contracted by the Firm, from time to time. The verification will include authentication of any factual or historical information provided by you, related to past and present data such as reference details, previous employment details, educational credentials and criminal records, etc. You are required to give your consent, by signing the background verification declaration in such a manner as may be required by the Firm. In the event that you fail to submit the documents sought by the Firm within the stipulated timeline or if any information provided by you to the Firm proves to be false or if you are found to have willfully withheld any information, the Firm reserves the right to revoke and/ or terminate this contract of employment, without any notice or compensation.

19. SUBMISSION OF DOCUMENTS:

You will be expected to mandatorily submit relevant documents as stated in Annexure A at the time or prior to joining the Firm. The list of relevant documents will be intimated to you. In the event that you do not submit the relevant documents within the stipulated time period, the Firm reserves the right to revoke and/ or terminate this contract of employment without any notice or compensation.

20. MISCELLANEOUS:

- a. The following annexures form an integral part of this agreement.
 - a) Annexure A - List of documents to be submitted
 - b) Annexure B - Illustrative compensation break-up
- b. Previous employment: You represent and warrant to the Firm that you are under no contractual, fiduciary, professional or other obligation or commitment that prevents you from entering into this contract of employment, or is otherwise inconsistent with your obligations under this contract of employment. If you were previously employed with another organisation, you represent and warrant to us that you have returned all property and confidential information belonging to any prior employer/organization and do not have any outstanding issues/unfulfilled employment obligation pending with your previous employer/organization having legal ramifications/consequences for you or for the Firm.
- c. Additional Documents: In addition you may also be required to execute additional documents, declarations and/or deeds as (i) per the Firm's policy as may apply to your/your nature of services as well as (ii) per any requirement of law of the jurisdiction where you might be required to work as a part of your employment with us, depending upon your job requirements and/or (iii) per the requirement of any professional, industry or other regulatory body and/or (iv) to meet any specific client/customer/user request and/or (v) per the Firm's exclusive discretion.
- d. Supersedes previous contract of employment: This contract of employment supersedes and replaces any existing agreement between the Firm and you relating generally to the same subject matter. It may not be modified or terminated, in whole or part, except in writing signed by an authorized representative of the Firm. This contract of employment shall include all written deeds, documents, declarations, bonds and undertakings signed by you pursuant to and arising out of this document. Discharge of your undertakings in this contract of employment shall be an obligation of your executors, administrators, or other legal representatives or assigns.
- e. Severability: If any provision contained in this contract of employment is held to be invalid or unenforceable under applicable law, the remaining provisions of this contract of employment shall be construed as if such provision did not exist, and the unenforceability or invalidity of such provision shall not be held to render any other provision of this contract of employment unenforceable or invalid.
- f. Privity of Contract: The terms of this contract of employment may only be enforced by a party to this contract of employment.



- g. Governing law and dispute resolution: This contract of employment, including all matters relating to its validity, construction, performance and enforcement, shall be governed by and construed in accordance with Indian law. In case of any dispute in relation to this contract of employment the decision of the management of the Firm shall be final and binding.

Please acknowledge your acceptance of these terms and conditions of employment by signing the duplicate copy of this contract of employment and submitting the same to us for the Firm's records.

Thanking you.

Yours faithfully,
for **EY Global Delivery Services India LLP**

Signed By: Kabita Paul
Reason: Offer Letter
Location: Bengaluru
Date:04/14/2022 13:57:34

Authorized Signatory

I hereby accept the aforesaid position and terms and conditions of employment set forth above.

Signed: _____ Date: 14/04/2022

Name: Madhav Mundra



Annexure A

Dear **Madhav**,

Please refer to the discussion that you had with us. Please note that you have to submit the following documents on the date of joining (it is mandatory to carry all documents & information listed below).

SN	Documents to be submitted on the Date of Joining	Tick Y/N
1	4 passport size photographs in formals with a white background	
2	Three printed copies of the following documents: <ul style="list-style-type: none"> Your Pan Card - Mandatory Aadhaar Card - Mandatory Your passport, voters ID, ration card, driving license or ESIC card 	
3	Single printed copies of all semester and year mark sheets, degree and provisional certificates for: <ul style="list-style-type: none"> ► Graduation/Post-graduation Note: If you are awaiting results, please submit all previous semester mark sheets, along with a copy of your last semester results	
4	Professional qualification certificates* <ul style="list-style-type: none"> *For CA qualified - Please carry your articleship completion certificate and membership certificate, along with mark sheets 	
5	For Enrolled Agent/CPA qualified/ ATT Certification - Please carry your completion certificate along with the license/certification number details	
6	Experience certificate or relieving letter from last 2 employers as applicable. Your resignation acceptance letter will also be accepted by us. However, the relieving letter should be submitted to us within 30 days of joining.	
7	PF declaration form	
8	Bank details - Account number along with the IFSC code	
9	Last drawn payslip from your previous employer	
10	Your blood group	
11	Name, address (preferably residence address) and telephone number of two references, excluding relatives. If you have prior work experience, one reference has to be from the last organization or employer.	

**Annexure B**

Name	Madhav Mundra	DOJ	15 July, 2022
Designation	Analyst 2	Service Line	Consulting
Rank	44		

COMPONENTS	Per Month (INR)	Annual (INR)
Basic Salary	19,048	2,28,572
House Rent Allowance (HRA)	9,524	1,14,286
Other allowance including flexible components 1	12,941	1,55,302
Advanced Statutory Bonus	2,220	26,640
Transport Assistance	1,600	19,200
Employer's Provident Fund (PF) contribution	2,286	27,429
Fixed compensation	47,619	5,71,429

Benefits (Estimated value)		
Insurance premium 3 (Group Medical + Group Personal Accident + Group Term Life)		15,698
Gratuity 4		10,994
Total of Benefits		26,692

Notes:

You will be eligible to participate in the GDS Variable Pay Bonus (VPB) Program, with a VPB percentage target of 5% at your rank. This target is indicative and the actual pay-out, each year, will vary based on the GDS, Service Line/Service Function and individual performance. Payment under any VPB program is subject to you being employed with the Firm as on the date of pay-out. Employees who join the Firm during the year, will be eligible for a pro-rated VPB amount, subject to meeting the guidelines of the Program. The amount is subject to income tax deduction, as per rules prescribed under the tax laws.

All the above components and benefits are as per the Firm's policies and are subject to change from time to time. Please refer to the payroll database (<http://gssconnect.ey.net/payroll/index.htm>) for a detailed breakup of your salary structure.

¹ You will also be allowed to determine your flexible components that form a part of your fixed compensation. These will be defined as per policy of the Firm which may be modified from time to time. Please refer to the payroll database (<http://gssconnect.ey.net/payroll/index.htm>) for applicable flexible components.



Insurance benefits

Benefit Type	Benefit Value	Features
Group Medical Insurance	INR 4,00,000	Floater cover for self and five dependents which includes spouse/same sex partner, children and parents/parent-in-law. The premium stated above is the maximum amount paid/incurred by the Firm, and is subject to change every year post renewal. There will be an employee contribution towards the premium. In addition to the existing INR 4,00,000 cover, employees can opt for an additional sum insured (custom-made 'top-up' health insurance benefit) at a reasonable cost to cover themselves and their dependents.
Group Personal Accident Insurance	INR 10,00,000	For self, as per policy, is being paid/incurred by the Firm on your behalf. The premium stated above is the maximum amount paid/incurred by the Firm, and is subject to change every year post renewal of insurance policy.
Group Term Life insurance	INR 17,14,287	For self, as per policy, is being paid/incurred by the Firm on your behalf. The premium stated above is the maximum amount paid/incurred by the Firm, and is subject to change every year post renewal of insurance policy.

⁴ Gratuity will be paid as per provisions under the prevailing regulations.

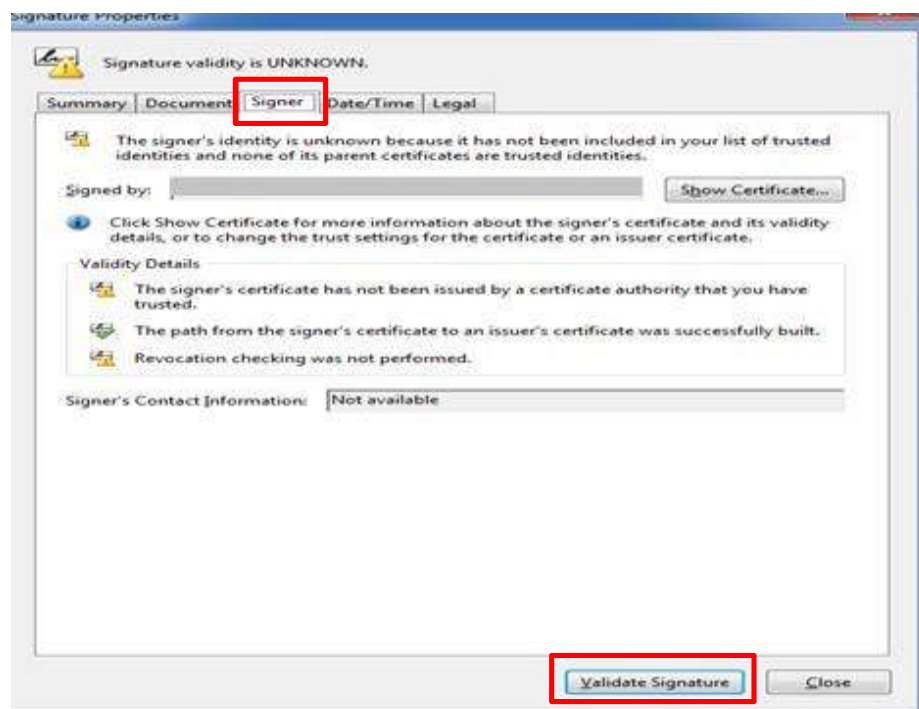


Steps to be followed for digital signature validation:-

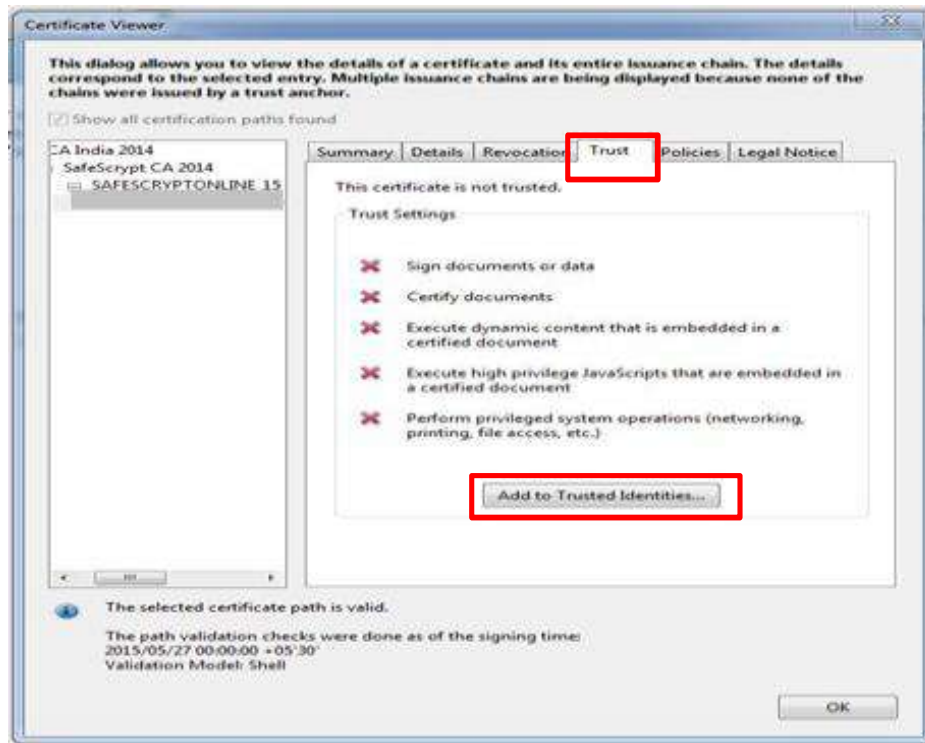
- Click on the digital signature (*which has the question mark*)
- Click on 'Signature properties'



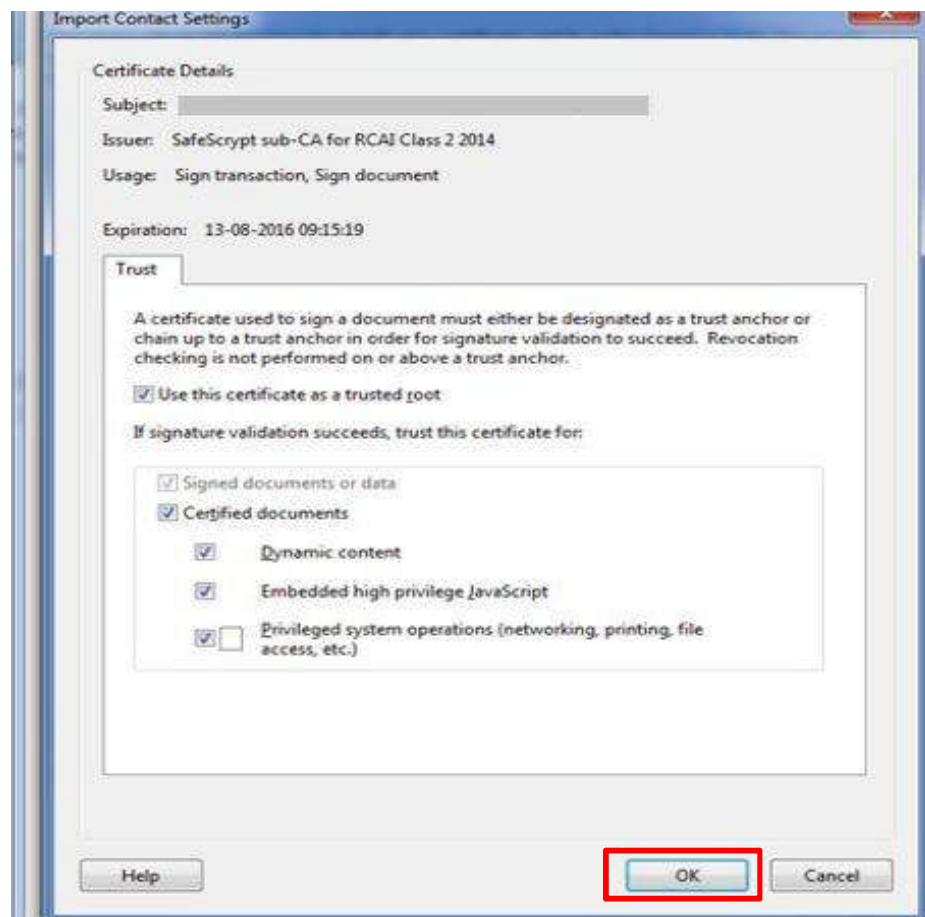
- Click on 'Signer Tab' and click on 'Validate Signature'



- Go to 'Trust' tab and click on 'Add to Trusted Identities'



- Click on 'OK' and close the file



- Digital signature once validated, a green tick will appear on your offer letter

Signature valid

Signed by : SHANTHARAM YAOUBILISHETTY
Date : 17-Nov-2017 16:44:23
Location : Bangalore



What if you could personalize your career like you do your playlists?

A career as unique as you are.
It's yours to build.



■ ■ ■
The better the question.
The better the answer.
The better the world works.

EY
Building a better
working world

Getting started at EY



EY overview

At EY, our purpose is building a better working world. The insights and quality services we provide help build trust and confidence in the capital markets and in economies the world over.

In a world that's changing faster than ever, our purpose acts as our “North Star”, guiding more than 300,000 EY people – providing the context and meaning for the work we do every day. We help digital pioneers fight data piracy; guide governments through cash flow crises; unlock new medical treatments with data analytics; and pursue high-quality audits to build trust in financial markets and business.

In other words, we are working with entrepreneurs, companies, and entire countries to help solve their most pressing challenges.

28 regions | 150 countries

300,000 professionals

3 geographic areas
Americas; Europe, Middle East
India and Africa (EMEIA); Asia-Pacific

“
The EY organization is a place where aspirations are nurtured, guidance is provided and ambitions achieved.”



Shahid Azam
Legal,
EY Global Delivery Services,
United Kingdom.

NextWave strategy



About NextWave

The EY organization today is in a great place. But the world is changing faster than ever, and we have to adapt to continue to thrive. Our ambition is to help create long-term value as the world's most trusted, distinctive professional services organization.

With the launch of NextWave, our strategy, we made a commitment to drive deeper engagement around our purpose. NextWave, inspired by the S-curve cycle of innovation, will empower us to find new S-curves to create long-term value for EY clients, EY people and society. It will help build a better working world. We will build on the strength of the past but also recognize the importance of capturing the "next".

Our four strategic pillars provide us with practical direction and address the most important areas we must focus on to compete and win: clients, people, data and technology, and global integration and teaming. And, our strategic initiatives underpin our pillars.

Our new strategy will propel us forward, allowing us to fulfil our purpose and achieve our ambition.

EY values

We are:

- People who demonstrate integrity, respect and teaming
- People with energy, enthusiasm and the courage to lead
- People who build relationships based on doing the right thing

“

EY is an ambitious organization that thinks long-term and enables its leaders to be bold and brave while giving its people the comfort to innovate and contribute to the wider community.



Christophe Bilos
Global Services-IT
EY Global Delivery Services Poland.

EY awards



Global recognition

EY professionals work hard every day to help build a better working world for clients, EY people and our communities. A collection of recent awards and accolades below.

FORTUNE magazine's "100 Best Companies to Work For®"

For the 22nd consecutive year, Ernst & Young LLP appears on FORTUNE magazine's "100 Best Companies to Work For" list.

Best Workplaces in Consulting and Professional Services

For the fourth year in a row, Ernst & Young LLP has been named one of the 2020 Best Workplaces for Consulting and Professional Services.

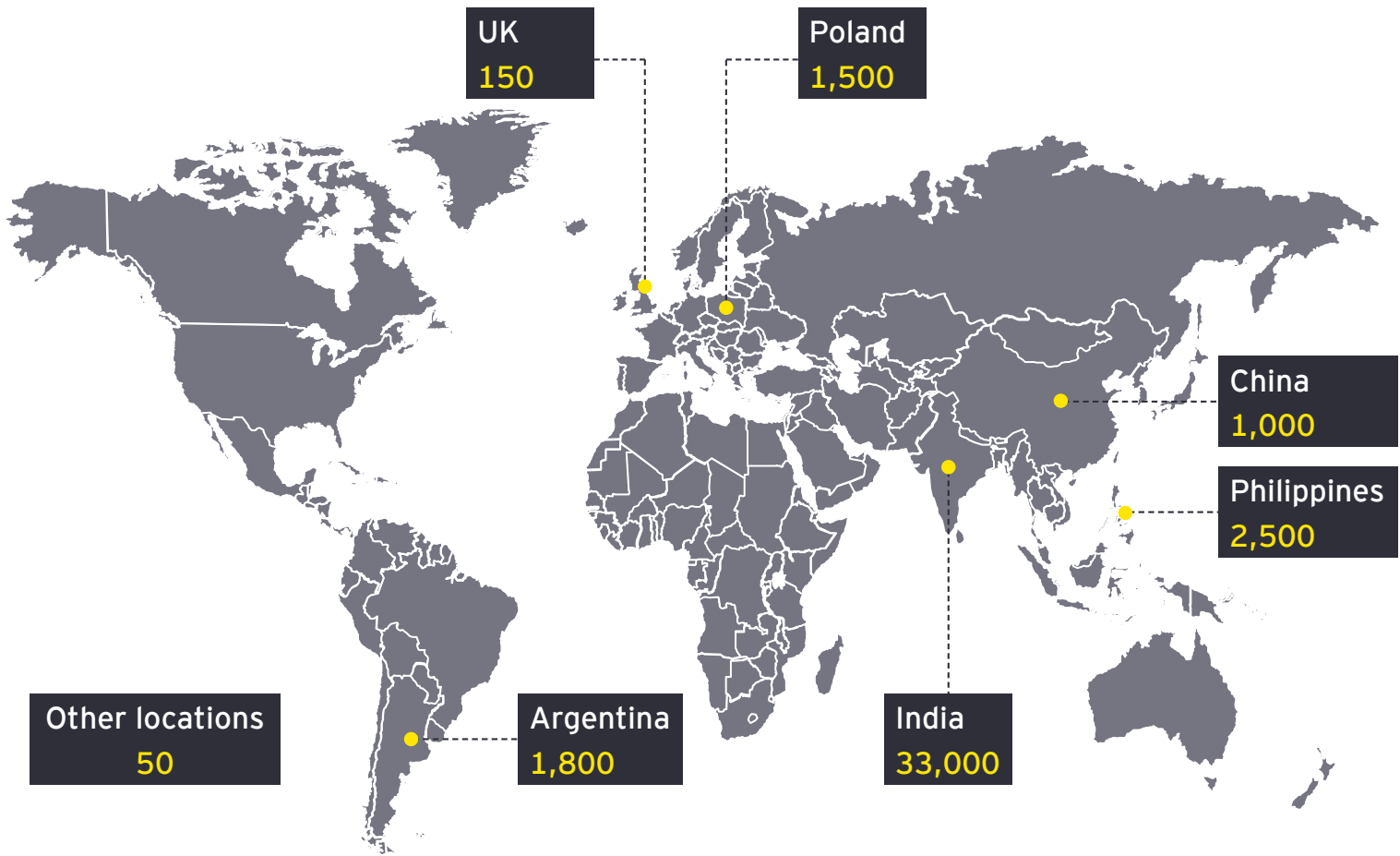
Best Employers: Excellence in Health and Well-being

Ernst & Young LLP has been named one of the Best Employers: Excellence in Health and Well-being.

Diversity Best Practices Leading Inclusion Index

Ernst & Young LLP has been recognized for the fourth year in a row, acknowledging our best-in-class diversity and inclusion practices.

EY Global Delivery Services



EY Global Delivery Services overview

Global Delivery Services is one of EY’s greatest global assets – service delivery centers that provide high-quality services at a competitive cost for all of EY’s client serving and enablement teams.

With a footprint across all areas, EY people provide leading-class services at an industrial scale.

Every day, we combine our subject matter knowledge/experience with technology and automation skills, to develop new solutions that deliver greater value.

When EY teams partner with us, they unlock a talent pool that wins works, impresses clients, provides fresh insight and improves margin.

6

locations

16

cities

15

services

18

years of existence

18

language capabilities

over

40,000

professionals

“EY is a purpose led organization that provides a contemporary, innovative and entrepreneurial approach. There is a true sense of belonging, value, respect and involvement at each level. I am glad to be a part of this company and an awesome team!”



Vighnesha Adiga
Knowledge,
EY Global Delivery Services India.

Global Delivery Services awards



Industry recognition

At EY Global Delivery Services, excellence is a way of life. Respected organizations have recognized our efforts towards building a better working world. Some of our recent wins.

UiPath award

Jury recognition award in “Excellence in IT Operations Automation”.

World HRD Congress award

Best Leadership Development Program for Top Management Diversity Impact Award for continuous innovation in HR strategy at work.

Working Mother and Avtar group

2020 Top 10 Best Company for Women in India
2020 Champion of Inclusion in Most Inclusive Companies Index (MICI).

DivHERsity award

Top 5 Companies in DivHERsity (Large Enterprises)

Top 5 Most Innovative Practices – DivHERsity Policies

Top 5 Most Innovative Practices – Women L&D Programs

Our services



Client services

EY Global Delivery Services Client services works as an extension of client-serving EY engagement teams.

The teams provide quality services at an effective cost that help EY clients remain competitive in the marketplace and improve gross margin.

- Assurance
- Consulting
- Tax
- Strategy and Transactions
- Knowledge

“

Inspired by true leaders who lead by example, I’ve the exposure to work on many cutting–edge tools and technologies, drive innovation and explore new ideas.



Anzy Meerasahib
Consulting,
EY Global Delivery Services India.

Our services



Enablement services

EY Global Delivery Services Enablement Services provide support to Client Services teams to reduce indirect costs, drive operating efficiencies and improve productivity.

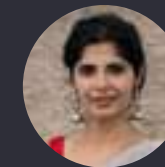
Global Delivery Services also supports EY Client Technology, Enterprise Workplace Technology and Information Security teams.

It is at the center of our internal automation journey. Global Delivery Services Automation Central has been established to help deliver all of EY internal automation requirements, and has a global remit to support automation for use in service lines and enablement functions.

- Administration and Workplace Services
- Creative Agency Services
- Finance and Accounting Services
- Learning Solution Services
- Market Services
- Procurement Services
- Risk Management Services
- Talent Services

“

It has been a wonderful experience working with EY Global Delivery Services as it gives you the opportunity to grow, learn, and develop your skills.



Clareena S Serrao
Talent,
EY Global Delivery Services India.

EY Badges and Tech MBA



EY Badges

EY Badges, a learning and development initiative, helps you to own your career by letting you earn digital credentials in skills that differentiate you in the market, in areas like technology, leadership and business.

Badges also open a world of possibilities for EY clients by strengthening EY teams with new and evolving skills that will help businesses solve their toughest challenges.

The EY organization is the first professional services organization to offer a program of this nature globally. There are 5 levels of badges – Learning, Bronze, Silver, Gold and Platinum – each requiring a varying combination of learning and experiences.



Tech MBA

The EY organization is now offering a first-ever fully accredited corporate MBA, regardless of role or position, for free to all EY 40,000-plus professionals.

To earn the EY tech MBA by Hult, people must complete 16 badges spanning technology, leadership and business topics as well as three pillar papers and a final capstone project.

The EY tech MBA, offered in association with Hult International Business School, is helping our people develop both the mindset and skillset to navigate the challenges ahead.

“

EY Badges offer the virtual learning model to build transformative mindset and technology skillsets.



Prashanna Sunder R B
Talent,
EY Global Delivery Services India.

Total Rewards



Rewards and recognition

Our Total Rewards philosophy is based on being competitive in the markets where we operate, through a healthy mix of Total Rewards offerings which range from short-term to long-term rewards and market relevant tangible and intangible benefits attuned to the location context. We help a culture of high performing teams through robust reward and recognition programs.

Compensation

Represents the pay mix of fixed, variable pay and other adjustments if any. The fixed/ base pay determined through comparative benchmarks for similar roles to industry. The variable pay is applicable year-on-year.

Benefits

With multigeneration workforce at Global Delivery Services, we have now moved beyond providing just health insurance to our people.

EY professionals benefits package is inclusive of:

- Workplace experiences
- Awards and recognition
- Flexible working
- Enhanced insurance coverage
- Lifestyle discounting platforms
- Leave and vacation
- Gratuity, etc..

We believe in creating and building a culture of appreciation, recognition, belongingness and inclusivity amidst EY professionals.

“

This is my eighth year with the EY organization and since I joined, I feel I belong to a big family, which, allows me to grow professionally in a collaborative, inclusive and innovative environment.



Paula Jaroslavsky
Brand, Marketing and Communications,
EY Global Delivery Services Argentina.

Building our communities



EY Ripples

At EY, our purpose is to build a better working world. Through global corporate responsibility program – EY Ripples – we have created a platform for EY people to have an exceptional experience – a transformative one – to become the leaders they want to be and the world needs.

At EY Global Delivery Services, we are aligning with the EY Ripples commitment to positively impact 1 billion lives by the end of 2030, supporting various UN Sustainability Development Goals.

With over 40,000 professionals across six locations, EY Global Delivery Services encourages the people to use their skill, knowledge and experience to make a positive impact on the community and environment.

Ripples has three focus areas:

Supporting the next generation workforce:

Supporting young and underserved people to develop the mindsets and skills they'll need to find and sustain meaningful work.

Working with impact entrepreneurs:

Helping small scale businesses that purposefully drive progress towards Sustainable Development Goals.

Improving environmental sustainability:

Driving adoption of behaviors, technologies and business models that protect and regenerate the environment while unlocking economic opportunity.

“

At EY Global Delivery Services, we have a culture of trust which ensures that we are treated with fairness, respect and honesty.



Jason Z Sun
Assurance,
EY Global Delivery Services China.

Diversity and inclusiveness



Driving D&I agenda

Diversity is about differences. At EY, we think broadly about differences, which include nationality, background, education, gender, ethnicity, generation, age, working and thinking styles, religious background, sexual orientation, abilities, experiences, and technical skills. There are also differences according to geography, service line, sector and function.

Inclusiveness is about leveraging these differences to achieve better business outcomes. It is about creating an environment where EY people feel and are valued – where they feel they belong and contribute their personal best in every encounter.

We believe that only the high-performing teams that leverage the power of different perspectives and backgrounds will succeed in the fast-changing environment brought by globalization.

These teams are both diverse and inclusive, able to invite and learn from other perspectives. Our ability to include various viewpoints into our mindsets, behaviors and operations is fundamental to driving innovation, building strong relationships and providing the suitable approaches for EY clients.

“

At EY Global Delivery Services, it is our collective effort to help ensure that everyone experiences a sense of belonging. We leverage the differences of our people to help us achieve our purpose of building a better working world.



Sheila R Pepito
Global Procurement,
EY Global Delivery Services Philippines.

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation is available via ey.com/privacy. For more information about our organization, please visit ey.com.

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Jenifer Jacob Achandy

Achandy House (152), Vellanchira P.O., Chalakudy Thrissur District, Kerala, Pin : 680697

22 March 2022

Dear Jenifer Jacob Achandy,

Subject: **Offer letter**

We are pleased to offer you the position of **Associate** in PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited (hereinafter, the "Company" or "PwC SDC") on **22 March 2022**, subject to the terms and conditions attached hereto in Appendices A and B.

Your base office location will be **Hyderabad**.

Your **Total Fixed Compensation** will be Rs. **600000** as detailed in Appendix A. In addition to that, you will be eligible for performance linked incentive/s as indicated in Appendix A and benefits as determined by the Company's policy. The actual incentive paid could vary depending upon the company and individual performance at the end of each performance assessment year (April to March). Any amount paid will be subject to applicable deductions as per the statutory rules and regulations in force at that given point of time. Review of your performance and compensation would be done periodically in line with the Company's policies. You will also be eligible to participate in learning and development programs as determined relevant for your professional and functional growth using the Company's training policy.

Appendix B lists the broad terms and conditions of service governing your employment with the Company as well as any other internal rules, regulations, policies and practices of the Company which may be amended from time to time. You will be expected to carefully read, and keep yourself informed of, the policies of the Company as announced or amended from time to time.

It is important to note that the Company has a documented Human Capital Manual and Policy (hereinafter, the "HC Policy"). The HC Policy contains, inter alia, various important provisions relating to leave, notice period, independence policy, etc. which are applicable to staff members. Such provisions of the HC Policy shall, by reference, be deemed to be part of your employment contract with the Company.

As an employee of the Company, you are requested to go through the HC Policy or any amendment thereto carefully to fully understand these provisions. In the event of any inconsistency between this employment contract and the HC Policy, the provisions of the HC Policy shall supersede.

This offer of employment is valid for a period of **seven calendar** days only. To confirm your acceptance to this employment offer, please initial all the pages and put your signature on the declaration at the last page of this letter and return to us the duplicate copy of the entire agreement duly initiated and signed within **seven days** from the date of receipt of the offer letter.

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Rajendra Reddy

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DocuSigned by:

Jenifer

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PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited

Registered Office: 13th Floor, South City Pinnacle, Plot No. X1-1, Block-EP, Sector V, Salt Lake, Kolkata 700 091

Telephone: +91 (33) 6620 9018,

Email id: pwcsdc@xa.pwc.com, Website: <https://www.pwc.in/sdc.html>

CIN: U72200WB2010PTC142115



We take pride in being an employer of choice and would like to welcome you to join this Company and contribute to our successes.

We look forward to a long and mutually beneficial relationship with you.

Yours faithfully,

For and on behalf of-
PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited

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Rajendra Reddy
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Rajendra Reddy
Authorised Signatory

DocuSigned by:
Jenifer
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Jenifer Jacob Achandy

Date 22.03.2022

23.03.2022
Date

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Rajendra Reddy
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Appendix A

Please note that as an employee of the Company, you will be subject to compliance with all the policies and procedures of the Company including but not limited to those relating to Independence, Risk Management, Ethics and Compliance (including Data Protection), NIS, Technology and Code of Conduct, as amended from time to time within PwC Network. Non-compliance to the same will be treated as per the policies of Company.

This section outlines the details of your compensation. Please contact your Talent Acquisition point of contact if you have any queries or clarifications. Your compensation is personal to you and you are required to ensure that confidentiality of the compensation is maintained at all times.

22 March 2022

Name: **Jenifer Jacob Achandy**

Designation: **Associate**

Location: **Hyderabad**

Compensation details

Components	Per Annum (Rs)
Basic	229920
House Rent Allowance	114960
Provident Fund (Employer's Contribution)	27590
Statutory Bonus	16800
Reimbursable Flexible Benefit (RFB)	185530
Fixed Compensation	574800
Meal Vouchers	13200
Out of office connectivity reimbursement	12000
Total Fixed Compensation (A)	600000
Performance Bonus (B)	As per Company Policy
Benefits (Estimated Value)	
Mobile Phone Allowance	As per Company policy
Mobile Phone Connection	As per Company policy
Group Personal Accident Insurance	420
Medical Insurance	38,593
Group Life Insurance	1253
Bus Subsidy	As per Company policy
Total Benefits (C) ⁽¹⁾	40,266
Total CTC (A + B + C)	640266
Gratuity	As per provisions of prevailing regulations of Payment of Gratuity Act 1972
Joining Bonus	As per Company Policy
<i>All the above benefits are as per Company's policies and may have tax implications. They are subject to change from time to time and depend on entitlement policy. Benefits if not availed cannot be claimed as cash equivalent</i>	
<i>⁽¹⁾ The value above is only the estimated monetized value of the applicable benefits</i>	

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All the above amounts are based on a full year of service and the amount payable would be determined pro-rata based on the number of days that you serve with the Company during the applicable financial year.

The offered salary is as per the **MBA** fresher (or equivalent) pay grade of PwC SDC subject to successful completion of the **MBA** (or equivalent) examinations and submission of the necessary mark-sheets /certificates **within 6 months from the date of joining**. Any exception to it will result in the salary to be revised as per the Graduate fresher pay grade of PwC SDC.

The Company ensures that all female employees are offered necessary benefits under the Maternity Benefit Act, 1961 as amended from time to time.

All female employees who have worked in the Company for a period of not less than 80 days (in the twelve months immediately preceding the date of her expected delivery) will be eligible for 26 calendar weeks of maternity leave on full pay out of which not more than 8 weeks shall precede the date of expected delivery w.e.f. 1st April, 2017.

For an employee with two or more surviving children, leave entitlement shall be 12 weeks, out of which not more than 6 weeks shall precede the date of expected delivery.

Guidelines and conditions prescribed under the Maternity Benefit Act of 1961 as amended from time to time would apply.

Annual Variable Pay

In addition to the above Fixed Compensation, you will be eligible for Annual Variable Pay which is your performance linked incentive. The variable pay pay-out, will vary, primarily on your individual performance and the performance of the Company. The disbursement of the Variable Pay, if applicable, is subject to you being active on the rolls of the Company on the date of disbursement. The application, interpretation, amendments if any, and any determinations related to, the performance linked incentive is at the sole discretion of the Company.

Annual Variable Pay will be payable as per Company policy (as amended from time to time) subject to you being on the payroll of the Company on the date of disbursement of such bonus. The Fixed Compensation and Variable Pay shall be subject to tax deduction at source as per the applicable provisions of the Income Tax Act, 1961.

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Appendix B

This section outlines the general terms and conditions that would govern your employment with PwC SDC.

General Terms & Conditions

1. Duties

During the term of your employment, you shall render the services enumerated and as are customarily associated with or incident to your position in the company and shall perform such other duties and responsibilities for the Company may reasonably require, consistent with such a position.

You shall diligently and faithfully serve the Company and shall obey all reasonable and lawful directions given to you by or under the authority of the board of directors of the Company and/or your superiors and shall comply with the policies, rules and regulations established by the Company as amended from time to time.

2. Verification

Your employment in the Company is subject to satisfactory verification of your certificates, testimonials and personal particulars/credentials. The Company reserves the right to obtain a background check (including criminal history record search, education and employment; and personal details verification) conducted on you directly or through nominated third party agencies. In the event that such verification or background check reveals any discrepancy in the statement(s) made in your application or in the bio-data with the Company or in the declarations made by you in this agreement, your services are liable to be terminated forthwith without any notice or any further compensation from the day such discrepancies are identified.

3. Date of Birth

The date of birth declared by you is **12-Oct-1999**. You will be bound by such declared date of birth in all service matters with the Company, including your retirement age.

4. Probation

You will be on a Probation period of **six months** from your date of joining, during which your performance will be reviewed. Only on successful completion of the probationary period, based on your satisfactory performance review, your continued employment with PwC SDC will be confirmed by a mail to that effect. Your probation period shall be governed by the extant probation policy of the Company. During the probation period, either the Company or you may terminate your employment by giving a month's notice to the other party. However, the Company retains the right to terminate your employment, without giving any notice or pay in lieu of notice, in case of any wrongful declaration, not clearing background verification, any non-compliance, indulging in unethical practices, misconduct, fraud or misappropriation of funds or breach of any terms of service or any policy of the Company.

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5. Working Hours

The working hours of the Company have been provided in the HC Policy. Your work is of continuous responsibility and you will be expected to complete your assigned duties as a professional within the required time frame. Depending on business circumstances you might be required to work beyond office hours which is a part of your professional responsibility within the terms of this contract.

6. Leave

Your annual leave entitlement will be as provided in the HC Policy of the Company as amended from time to time.

7. Posting & Transfer

Your job may require you to proceed, from time to time, on assignments to stations outside your base office location and locations overseas. Based on exigencies of work and at the discretion of the Company your services may be transferred to any office of the Company or its associate companies in India or abroad. You will be governed by the transfer rules framed by the Company in this respect. In the event of your transfer you will be governed by the specific terms and conditions applicable to your new location. You will be responsible to remain compliant with applicable immigration/visa rules in this regard.

8. Confidentiality

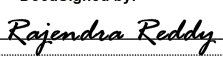

Maintaining confidentiality is a condition to your employment.

During your employment, you will not store, possess, use or disclose confidential / personal / sensitive information or data (including those from any of your previous employment(s) with other organizations) in an unauthorized manner. Further you must abide/comply with Company's policies, processes and guidelines related to information security, data protection and privacy, incident management and associated procedures. You shall not bring any such information or data into the Company. As the basic nature of work is confidential in nature hence maintaining confidentiality is a pre-requisite that needs to be established to confirm your readiness to work assigned by PwC SDC.

You will not, either during your employment with the Company or after termination of such employment, divulge to anyone any information, secret, accounts or dealings relating to the Company's business, its affairs or its clients, service providers, sub-contractors or vendors, other than the Directors of the Company or their authorized representatives.

On discontinuation of your employment, you will return to the Company all papers and documents and all other property pertaining to the Company or affairs of the Company or its clients or any of its associates or branches, which may be in your possession, and will not retain any copy or extract therefrom.

You agree to sign engagement specific non-disclosure / confidentiality agreements, if so required by certain clients of the Company. In case of any breach of confidentiality caused by you, either during or

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after the termination of your employment with us, you will be personally liable to our clients or third parties.

You should keep yourself informed and compliant with the Confidentiality Policy of the Company, as may be amended from time to time. This Confidentiality Clause shall survive termination of this agreement.

9. Intellectual Property and Copyright

Any copyright material or intellectual property or any invention or patentable idea created by you during the course of employment, belongs to and vests in the Company and you agree that if required you shall execute any documents and do all that is necessary, at the expense of the Company, to assign the said rights to the Company and / or to effect the registration of such rights in the name of the Company or its nominee in any country in the world.

We wish to mention that provisions of the Indian Copyright Act, 1957 are to be complied with whereby unauthorized copying of software, documentation, manuals, designs, technical know-how etc. is an infringement of this act and is a disciplinary offence. You are strictly advised not to indulge in such activities and in case you do so indulge, you shall do so at your own risk and peril.

Also, the nature of work to be assigned to you might be such that the clients may retain exclusive ownership rights on the resulting work products on an unconditional basis. Further, the Company may need to provide a client with material without acknowledging each individual who worked on it.

By signing this agreement, you are:

Acknowledging and agreeing to the condition that all existing and future intellectual property rights in any materials, information and technology of any nature created by you, either singly or jointly with other persons, are the exclusive property of the Company with unfettered rights for utilization or disposal of the same; and consenting to the Company and/or its clients using or adapting material to which you have contributed, in any manner and without expressly acknowledging your individual contribution.

10 A. Independence

As an employee of PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited (the Company or PwC SDC), a member of the PwC Network, you will be required to comply with laws and regulations governing independence as they relate to your personal financial interests. Industry regulators have set rules designed to enable PwC and its employees to be free from conflicts with our clients in order to be objective in our work. You will be required to confirm your compliance with our Independence policies and procedures as they apply to you.

The 'PwC Network' refers to the network of member firms of PricewaterhouseCoopers International Limited. PwC Network member firms operate locally in countries around the world and are each a separate legal entity.

Accepting this offer of employment and its terms means you agree to and acknowledge that:

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Rajendra Reddy

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You will be required to disclose all financial relationships of you and your immediate family in systems managed by the Company. You will not have to provide any monetary details, only the name of the entity and the nature of the relationship. Examples of financial relationships are securities (stocks, funds, bonds, options), bank deposits, Demat/brokerage accounts, insurance products, credit cards, loans and mortgages. This includes:

- a. Full disclosure of all financial relationships of your immediate family – which is defined as your spouse (husband/wife) and any financial dependents (children). Please discuss this with your spouse prior to accepting the offer.
- b. After reviewing your financial relationships, the Company may ask you to dispose of a financial interest or close out a financial arrangement, which could be on short notice and/or on terms that are disadvantageous to you and/or your immediate family. A condition of employment is that you agree to dispose of these financial relationships if requested by the Company.
- c. Providing evidence of you and/or your immediate family's financial relationships and tax returns, if requested by the Company.
- d. Upon acceptance of this offer letter, you might be subjected to a pre-hire independence check and satisfactory clearance thereof which would include disposing off /closing a not permitted restricted financial relationship in a short notice and/or on terms that are disadvantageous to you and/or immediate family members current financial position, failing which Company reserves its right to revoke the offer. You will be required to provide complete and accurate disclosure of financial relationships held by you and/or your immediate family member during the pre- hire independence check. You agree to provide any information requested by the Company to verify your declaration. After commencing employment with the Company, if it is later revealed there is a discrepancy in your declaration, your services could be terminated forthwith without notice or further compensation from the day such discrepancies are identified.

10 B. Data Privacy & Confidentiality

1. You will be required to sign a “consent to cooperate” to comply with requirements of certain regulators such as the Public Company Accounting Oversight Board (PCAOB) and the Canadian Public Accountability Board. By signing this consent, you agree to comply with any request for information, such as with a request for testimony or the production of documents.
2. During the course of your work for the Company, you are prohibited from using or sharing non-public information for your personal gain or advantage in securities transactions, or for the personal gain or advantage of anyone with whom you improperly share this information. Further, you must abide/comply with Company's policies, processes and guidelines related to Information Protection and Insider Trading. This restriction applies to any company, not just PwC Network clients and their related entities.

During the course of your employment with the Company, the Company may collect personal data about you and other information related to your employment. You agree and understand the Company may disclose and transfer such personal data and other information to third parties to fulfil the purposes of your employment. This may include transferring and storing such personal data and information to

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locations anywhere in the world. These third parties may include: legal and regulatory authorities, accountants, auditors, clients, lawyers and other outside professional advisors in any of the countries in which the PwC Network operates; and companies that provide products and services to the Company (such as payroll, pension scheme, benefits providers; human resources services, performance management, IT systems suppliers and support; third parties assisting with equity compensation programs, or other outsourcing providers). This personal data and information shall be kept by the Company as long as may be necessary given the purposes for which it was collected. If you have any questions or concerns about how the Company processes such personal data and information, or if you wish to request access to, or correction, updating or suppression of such personal data and information, you should contact PwC SDC HC.

11. Risk Management

A clear objective of the Company is to effectively manage its risks while providing high quality services to our clients. To achieve this, the Company has an effective set of risk management policies, processes and procedures. All team members are responsible for managing the risks on the assignments they undertake for clients. You will therefore be required to comply and keep yourself updated with various risk management policies and processes when undertaking your work.

12. Confidential and Proprietary Information

Information and materials relating to the Company, its clients, licensors and suppliers that are not publicly available must be treated as confidential and proprietary ("Confidential Information") and may only be used or disclosed for business purposes related to your employment duties with the Company. You will be provided with access to a computer (including Laptop and other peripherals) for your business use in the office or Work From Home ("WFH") and must be used solely in connection with the performance of your authorised official assignment. You are required to take additional responsibility for the physical security of the equipment as well as the information stored therein. You have an obligation to safeguard Confidential Information from unauthorized use and disclosure. Further you must abide/comply with Company's policies, process and guidelines related to Information Protection and Insider Trading. Confidential Information includes, but is not limited to, the Company's professional, technical and administrative manuals; associated forms, processes, and computer systems (including hardware, software, databases and information technology systems); other methodologies and systems; marketing and business development plans and strategies; client and prospect files, lists and materials; research materials; investigative materials; and project notes and plans.

Confidential Information may be copied, disclosed or used by you during your employment with the Company only as necessary to carry out Company business and, where applicable, only as required or authorized under the terms of any agreements between the Company and its clients, licensors and suppliers. You agree not to take or keep any Confidential Information when you leave the Company.

If you are ever asked to disclose any information or materials that are subject to these confidentiality restrictions, pursuant to legal process or otherwise, you must contact the leader of your practice unit or to seek the Company's consent prior to any disclosure. These confidentiality restrictions are permanent and do not lapse or cease upon your departure from the Company. Moreover, disclosure of any data or information regarding your assignment, the hardware, software, other programs used in your assignment to any person other than authorised PwC SDC personnel is subject to a written approval

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from the LoS/Functional Leader or equivalent/appropriate authority. Non-compliance to the same will be treated as gross mis-conduct and may be dealt with as per the policies of the Company.

The incident response for any breach or any perceived or actual threats to cyber security or data shall be immediately notified to the concerned team as per the applicable policies, as the case may be, and reported to the Ethics HelpLine. Incident Management process need to be followed in case of such cyber security or data threats. Avoidable delay in such reporting may tantamount to non-compliance which may be dealt with accordingly as per the policies of the Company.

13. Insider information

You are prohibited from using or sharing information not publicly disclosed which you obtain during the course of your work for the Company, for your personal gain or advantage in securities transactions, or for the personal gain or advantage of anyone with whom you improperly share this information. Further you must abide/comply with all the Company's policies, processes and guidelines related to Information Protection and Insider Trading. This restriction applies to such information related to any company, not just the Company's clients and their affiliates. The foregoing obligation is in addition to any obligation that you have not to purchase or hold securities of entities with respect to which the Company must maintain independence.

14. Code of Conduct

The Code of Conduct policy addresses how employees in the Company should behave and conduct business in a wide range of settings and situations. It is your responsibility to adhere to consistently and appropriately enforce the Code of Conduct and other Company policies as amended from time. You are expected to carefully read the Code of Conduct, the full text of which is available at <http://pwcportal.pwcinternal.com>. You are expected to bring any code of conduct related issue/clarification/ grievance to the notice of the designated Ethics helpline. For further details please refer to the HC Policy as amended from time to time.

15. Protection of Computer Software / Organization's Assets

The Company has a strict policy prohibiting the unauthorized reproduction or use of computer software purchased or licensed from an outside vendor. You will not bring into the Company, or use, any unauthorized or unlicensed software. You will be required to sign a declaration annually that you are complying with this policy. All Company property/assets, including any copies thereof, must be returned to the Company on termination of employment or whenever requested by the Company.

You will be provided with access to a computer (including Laptop and other peripherals) for your business use in the office or Work From Home ("WFH") and must be used solely in connection with the performance of your authorised assignment. If you are allocated a portable computer for use with your work, you are required to take additional responsibility for the physical security of the equipment as well as the information stored therein. You must make yourself aware of and comply with the Company's relevant policies and procedures applicable to usage of the Company's computer equipment, including the Company's policies on the appropriate use of email and the internet. You acknowledge

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and agree that the Company reserves the right to monitor your usage of the Company's computer(s) and IT systems/resources towards ensuring that there is no unauthorized usage thereof.

16. Exclusivity

During the continuance of your employment with the Company, it is a condition of your employment that you will not engage yourself in any other trade, business or occupation, including private practice and consulting, without obtaining prior permission from the General Manager or equivalent of the Company.

17. Enrolment and Certifications (Wherever applicable)

In case you are a qualified CA/ ICWA/ CS, you will be required to enrol yourself as a member of the respective Institute within two months of joining the Company. However, you are not allowed to hold any Certificate of Practice and in the event you possess such a certificate, you will surrender it within 7 days of your joining. You are required to notify the Company of your membership number in the Institute. Also, you will be required to maintain and renew, as required, any certifications and licenses that you hold and that have a bearing on your official duties and obligations on an on-going basis

18. Bond signing (Sponsored Training Programs)

The Company, from time to time, sponsors selected staff for expensive training programs with the objective that such staff would use the skills acquired for achieving business goals of the Company. In consideration of being chosen for such training programs, at the Company's option, you may be required to sign a bond whereby you shall agree to continue to provide services diligently in the areas you acquired training and not leave the Company for at least one year after completion of training. If you fail to do so, you shall be required to refund to the Company the cost of training in accordance with applicable slabs of refunds. You acknowledge and agree that the Company shall be fully entitled to adjust and recover such amounts from any amounts payable to you.

19. Leased Assets

In case of leased assets (like cars) availed by you through the Company, you will be personally liable for usage of such assets. The Company will not bear any responsibility or liability for your usage of such assets. In particular, it is clarified that if you appoint a personal driver for the leased car, payment of wages etc. to such personal driver shall be your personal responsibility. You hereby agree to keep the Company fully released and discharged and indemnified (and take all necessary actions thereof) from any claims, actions or proceedings relating to your usage of such leased assets.

20. Retirement Age

The retirement age from the services of the Company is 60 years.

21. Retirement/ Separation Benefits

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You will be entitled to gratuity benefits as per the Payment of Gratuity Act, 1972 on completion of five years of continuous service with us. Further, you will be required to make contributions towards Provident Fund which would be notified through your pay slip.

22. Notice Period

The notice period for termination of employment by either side shall be **two months** or as specified in the HC Policy of the Company for all confirmed employees.

The Company or employee may, at any time during the course of the employment by stating their intention to do so in writing, terminate the employment by giving notice as above or a salary payment in lieu of that notice. The Company may require an employee to complete all operative parts of the assignment or project he may be involved in on the date of resignation as determined by the Company before agreeing to his release. If, in exceptional cases, the Company agrees to an employee's requests for an early release, the Company will recover the salary or part thereof equivalent to the balance notice period.

For further details please refer to the HC Policy.

23. Exit formalities:

Before termination of employment, you will be required to complete exit formalities and sign necessary forms in this regard, as per the policies of the Company.

You will be required to return all documents and property (including copies thereof) belonging to the Company before your last working day in order to calculate the full and final settlement. You are also specifically restrained from keeping copies or extracts of any of the Company's or client's document with you, after your release from the services of the Company, except with specific written permission from the Company.

As part of your exit formalities, you have to provide in writing to us that you will be personally liable to us and/or our clients for any data/confidential information retained by you, in any unauthorized manner or disclosed by you even, after the tenure of your employment.

Any recovery, made by the Company from you, either on account of shortfall in notice period or towards damage of assets/property of the employer or recovery of bonus or any amount paid, due to non-fulfillment of condition for granting such bonus or amount, would be subject to applicable GST, which would also be recovered from you, as the same is payable by the Company to the Government. The present rate of GST applicable for such purposes is 18% and subject to change as per the applicable GST provisions from time to time.

24. Non-Solicitation

Upon leaving the Company you will not, without prior written consent of the Company, for a period of twelve months from the date of ceasing employment, canvass, solicit, interfere with or entice away any person, company or corporation who has, at any time during your employment with the Company, been:

DocuSigned by:

Rajendra Reddy

C718002EDE534E3...

DocuSigned by:

[Signature]

612EF468842146D...

PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited

Registered Office: 13th Floor, South City Pinnacle, Plot No. X1-1, Block-EP, Sector V, Salt Lake, Kolkata 700 091

Telephone: +91 (33) 6620 9018,

Email id: pwcsdc@xa.pwc.com, Website: <https://www.pwc.in/sdc.html>

CIN: U72200WB2010PTC142115



- a client of the Company with whom you have had contact or been involved in the provision of services, or
- an employee of the Company.

To prevent any potential conflicts of interest or breaches of confidentiality, you will not accept an appointment offered by a client or owner of the company for whom an assignment is being performed by you or on which you are working for six months after the assignment is completed, unless appropriate written consent is obtained from the Company. It is mandatory to immediately notify the Company or your General Manager of such an offer.

25. General

You would keep the Company informed about any change in your personal particulars and shall file updated nomination forms (e.g. relating to Provident Fund, Gratuity) on your own initiative in case of any such change. You agree to be personally responsible for renewal of all such personal documents which may have a bearing on your official duties or obligations (including but not limited to passport, driving licenses, corporate credit card).

You also agree to share your details as in the Company records with other PwC network firms.

This sharing of information does not under any circumstances imply an employment relationship with the entity with which such details are shared.

While your work may be international in nature, it is based out of India and it is implicit that all directions given to you in the development of any work products are from India only.

The conditions contained herein are indicative only. As an employee of the Company, you will be governed by all the policies, including those relating to Independence, Risk Management, Code of Conduct, office procedures, and any rules and regulations of the Company that may be in force from time to time.

In the event that any one or more of the provisions contained in this employment letter shall for any reason be held to be unenforceable, illegal or otherwise invalid in any respect under the law governing this employment letter or its performance, such unenforceability, illegality or invalidity shall not affect any other provisions of this employment letter and this employment letter shall be construed as if such unenforceable, illegal or invalid provisions had never been contained herein.

You hereby undertake to do all things reasonably within your power, which are necessary or desirable to give effect to the spirit and intent of this employment letter.

26. Dispute Resolution

Any dispute arising out of or in connection with this employment letter shall be resolved by means of mediation between the employee and a person nominated by the General Manager of the Company. Both the parties shall endeavour to earnestly resolve the dispute on a priority basis. In case the dispute is not resolved within 14 (fourteen) days from start of the mediation process, the same shall be referred to Arbitration as per the Arbitration and Conciliation Act, 1996. The sole Arbitrator shall be appointed

DocuSigned by:

Rajendra Reddy

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DocuSigned by:

[Signature]

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CIN: U72200WB2010PTC142115



by the Company and arbitration proceedings shall be conducted in English in Kolkata, India. The decision of the Arbitrator shall be final and binding on both the parties.

27. Choice of Law and Jurisdiction

All disputes arising out of or in connection with this employment letter or any breach thereof or any claims arising in connection with such breach or dispute shall be governed by laws of India and be subject to jurisdiction of courts in Kolkata, India.


For any clarification on the Company's HC Policy please contact your local designated HR representative. You may also contact the Company's HC Director if you have any further clarifications.

28. Legal Proceedings

As one of the mandatory requirements, legal proceedings, if any, initiated against you including but not limited to First Information Report (FIR), General Diary or any Litigation of whatsoever nature needs to be immediately reported to the concerned Human Capital contact of the concerned Lines of Service to which you belong in writing. Depending on the nature of your official role and the extent of your involvement, you shall be withdrawn from official duty (including client assignments) with immediate effect. During the period when you are withdrawn from work, post full exhaustion of your (total applicable) leave balance, you shall be placed under "leave without pay". However subject to an effective conclusion in such legal proceeding, you will be allowed to resume work. In the event you are convicted in a criminal proceeding, you shall be terminated from service in view of such conviction. This will form an integral part of your employment terms with PwC SDC Kolkata.

For and on behalf of-


PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited

DocuSigned by:

 C718002EDE534E3...
Rajendra Reddy
 Authorised Signatory

Encl: Declaration to be signed by the Employee

DocuSigned by:

 C718002EDE534E3...

DocuSigned by:

 612EF468842146D...

PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited
 Registered Office: 13th Floor, South City Pinnacle, Plot No. X1-1, Block-EP, Sector V, Salt Lake, Kolkata 700 091
 Telephone: +91 (33) 6620 9018,
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 CIN: U72200WB2010PTC142115



Declaration

By signing this agreement, I hereby acknowledge and agree that: -

I have carefully read and understood the above agreement (including the attached terms and conditions thereto) and accept the same unconditionally. I will make myself fully aware of, and be bound by, the rules and regulations of the Company as amended from time to time. In particular, I declare that: -

I will furnish original copies of my certificates, testimonials and other necessary documents, on demand.

I acknowledge and agree to the Company reserving the right to get a background check conducted on me through a third-party agency. In furtherance thereof, I authorize the Company to collect and retain copies of my personal particulars (including educational certificates, copies of passport, driving license, PAN card, voter identification card) either directly or through a third-party agency. There are no on-going or pending criminal cases/criminal liabilities on me.

I am not in possession, in an unauthorized manner, of any confidential, sensitive or personal information/data/ material of any other company or individual (collectively "Sensitive Data"). I shall not bring any Sensitive Data into the Company and shall not use any such Sensitive Data in an unauthorized manner, during or after my tenure with the Company.

I shall not commit, or cause to commit, any act or omission, which I believe to be illegal or against the Company's Code of Conduct.

In case of breach of provisions related to data/information protection and confidentiality and other allied technological breaches or non-compliance or violation, wilful or intentional misconduct, fraud and/or dishonesty may lead to termination of your contract with PwC SDC and/or any losses incurred for such reasons you agree to keep PwC SDC indemnified and harmless from any losses or liability or claims which may arise as a consequence of such breach. You acknowledge that a breach of any of these provisions will cause the immediate termination of your contract with PwC SDC; furthermore, you agree to indemnify and hold PwC SDC harmless from any loss, claim, liability, obligation or expense incurred by PwC SDC as a result of your breach.

I understand and agree that this consent is a condition of my continued employment by PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited and work assignments in association with PricewaterhouseCoopers LLP.

This agreement and consent are given while under the employment of PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited and assigned to work in association with PricewaterhouseCoopers LLP.

I accept the above.

Jenifer Jacob Achandy

Name

DocuSigned by:

Rajendra Reddy

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DocuSigned by:

Jenifer Jacob Achandy

Signature

23.03.2022

Date
DocuSigned by:

Jenifer Jacob Achandy

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PricewaterhouseCoopers Service Delivery Center (Kolkata) Private Limited

Registered Office: 13th Floor, South City Pinnacle, Plot No. X1-1, Block-EP, Sector V, Salt Lake, Kolkata 700 091

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CIN: U72200WB2010PTC142115



As you are getting ready to join PwC, we'd like to update you on our current working environment. PwC is not rushing the process of going back to the office. As of today, the majority of our offices remain closed and the majority of our people continue to work virtually. As PwC offices reopen, we are doing so on a very limited basis, with a limited number of staff onsite — always with our people's safety and well-being as our top priority.

We are opening offices on a gradual timetable, with limited use right now. We are reaching out to let you know that when you join the firm, you will work virtually, like most of us are.

Please note the following remote working guidelines:

- You will be onboarded into PwC through our virtual induction program.
- Your current residential location in India will be regarded as your work location and you will receive your PwC laptop there. You will be asked to update your current residence address in the designated PwC database, as soon as you join. Any change in your address must be updated by you immediately.
- All training, work, business meetings, and reporting are being carried out remotely through our virtual collaboration tools.
- You are permitted to work from your current disclosed location within India. Working remotely from outside India is not permitted.
- If you're living within commuting distance to your hiring office, there may be optional in-person opportunities for you to connect with your teams. You'll hear more about this after you join the firm.
- Your client assignment(s) scheduling will be managed by your hiring office, practice or segment, as applicable.
- Due to legal restrictions, after joining PwC, if you are travelling outside the country for personal reasons, you are required to take vacation leave / leave of absence during your stay outside India.

- It is expected that you will abide by all the applicable organizational policies and processes including secure workplace, information protection principles & act responsibly in accordance with these policies and processes at all times.
- Kindly note that the work from anywhere arrangement is a flexibility provided to you in line with the organizational policies. The extent and applicability of this arrangement may be varied from time to time as may be evaluated and considered appropriate by PwC. As the pandemic situation in India changes, you will hear more about what to expect from your Relationship Leader/Talent Acquisition lead regarding the opening of your hiring office.

All other employment terms and conditions are governed as per your Offer Letter.

We wish you all the best for a long and prosperous career with PwC. For any questions, please do not hesitate to write to your Recruiter.

Best regards,

Talent Acquisition

PwC Acceleration Center Kolkata



'PwC Acceleration Center Kolkata' refers to PriceWaterhouseCoopers Service Delivery Center (Kolkata) Private Limited with offices in Kolkata, Bangalore and Hyderabad



5.2.1

OFFER LETTERS

BATCH

2021-23


Director
Sai Balaji Education Society's
Sai Balaji International Institute
of Management Sciences
Pune



Dr. L.K. Tripathy

Director

Campus Address : Sr #54 (1+2/1), Nere Dattawadi, Near Hinjawadi Infotech Park, Pune - 411033. **Tel.:** (020) 66547534

Email : admissions@saibalaji.org **Website :** www.sbiims.com



Deloitte Tax Services India Private Limited
Deloitte Tower Survey No. 41 Gachibowli Village, Ranga
Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana,
India

Tel: +91 040 67621000
www.deloitte.com

Jul 10, 2023

Mr. Abhishek Anil Nehete
Plot No 12, Vidyut Nagri, Mahabal, Jalgaon,
Jalgaon, 425002
India

Subject: Offer of Employment

Dear Abhishek Anil Nehete:

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Tax Consultant I** based in **Hyderabad**.

We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 13, 2023**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs./₹ 600,000/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs./₹ 100,000/-** subject to your reporting for full-time employment on **November 13, 2023**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **12 months** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the "Deloitte U.S. Firms") requires their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer's Independence Representations requirements, as further explained in **Annexure B**.

Your compensation details are confidential, and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 13, 2023**, or an alternative mutually agreed upon date.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte India (Offices of the US) provides its professionals with home pick-up and drop transport services within **pre-defined** boundary if their shift timings are between 8:30 p.m. - 6:00 a.m. in Hyderabad, 9:00 p.m. - 6:00 a.m. in Mumbai, Pune; 7:00 p.m. - 6:00 a.m. in Gurugram, 8:00 p.m. - 6:00 a.m. in Bengaluru, Chennai, and Kolkata.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Abhishek, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited

Best regards,

DocuSigned by:

Pooja Madnani

7689E5DB192A487...

By:

Signature

Authorized Signatory

Acceptance

I, **Abhishek**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

DocuSigned by:

Abhishek

8BA7CA5226BF4BA...

Signature

Jul 11, 2023

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:56:10 -07:00

Annexure A**Mr. Abhishek Anil Nehete****Tax Consultant I -**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	17,500	210,000
House Rent Allowance (HRA)	8,750	105,000
Special Allowance ^{1a & 1b}	11,867	142,404
Leave Travel Allowance ²	1,750	21,000
Differential Allowance	5,833	69,996
Meal Card ³	2,200	26,400
Employer's contribution to PF	2,100	25,200
Total Salary (in Rs.)	50,000	600,000
Variable Bonus*	You are eligible for a performance linked variable bonus. It will be paid out at the end of the fiscal year, as applicable and on the basis of your individual performance and performance of the business	
Medical Insurance Premium ⁴	3,014	36,167

*The Variable Bonus will vary, primarily based on your individual performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer, during the Annual Incentive Program payout cycle for the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid during the Annual Incentive Program payout cycle of that year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time. All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

**Employee Level -
Tax Consultant I**

^{1a}Communication Expenses

Only one Post paid mobile, one Land Phone
and One internet connection bill(s) can be
claimed.

Rs./₹ 3,000/- per month

^{1b}Fuel Expenses

Petrol / Driver / Insurance / Repairs &
Maintenance

Rs./₹ 7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		
	<= 1600 cc	> 1600 cc	Two Wheelers
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

You may also be eligible to either a One-time Stipend or a temporary lodging basis joining the registered office location, you will receive a survey from Deloitte prior to your joining.

You may select the best option for availing the relocation assistance. If an employee who has availed this reimbursement decides to quit within 18 months from the date of relocation claim for whatever reason, the relocation reimbursement paid to the employee will be recovered in full, from the employee's full and final settlement.

By joining the Company, you will become a member under the 'Deloitte USI Employees Welfare Trust' and may be required to make a nominal contribution as a member.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Abhishek Anil Nehete

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement ("Employment Agreement")

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office **Deloitte Tower Survey No. 41 Gachibowli Village, Ranga Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana, India** (the "Employer") as **Tax Consultant I** - and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. Defined Terms. The italicized terms in this agreement (the "Employment Agreement") are defined in **Exhibit A** hereto.

2. Pre-existing Agreements or Arrangements. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such Pre-existing Agreements or Arrangements and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer's offer of *Employment* or my becoming, and serving as, **Tax Consultant I** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency's decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. Reporting of *Proceedings*. Except as provided by law and except as I have disclosed in writing on **Exhibit C** to this Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.

4. Confidentiality. I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized Signatory*, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. Third Party Information and Property. I agree that during my *Employment*, I shall not use or disclose any confidential information or intellectual property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.

6. Authorization. Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.

7. Competing Activities and Conflict of Interest. During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or

associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.

8. Authorization to Access Systems and Electronic Communications and use of Deloitte Property. I understand that while employed with a *Deloitte Entity*, I will use and have access to the Systems. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my Electronic Communications and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the Systems only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or Systems performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the Systems for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the Systems for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. Security. I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. Ownership of Works.

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10 (b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual*

Property of the Deloitte Entities.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. Pre-existing Creations; Personal Creations. My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.

12. Post- Employment Restrictions re: Clients. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, during the period of my *Employment* and for a period of one year thereafter, I will not, directly or indirectly, solicit or provide services to any existing client of a *Deloitte Entity* with which I had personal contact and provided services during the two-year period prior to termination of my *Employment*.

13. Exceptions to Post- Employment Restrictions re: Clients. I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.

14. Future Employment with Clients. Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities* remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. Restrictions re: Personnel and Contractors. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring or of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention, would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated; (b) participate in the hiring or admission of any *Personnel*; or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.

16. Post- Employment Restrictions re: Deloitte Property. Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte*

Entity, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST- EMPLOYMENT OBLIGATIONS

17. Transition of Work and Cooperation. Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licensor of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.

18. Notification of Post- Employment Obligations. I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.

19. Certification. I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15 and 16 of this Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. Equitable Relief and Attorney's Fees. I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 9, 10, 12, 14, 15 or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte Entity* is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. Liquidated Damages: Client Fees. I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

22. Liquidated Damages: Compensation. I agree that the precise amount of damages flowing from a breach under Paragraph 15 would be impracticable or extremely difficult to ascertain in an actual amount. Therefore, I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by or owed to any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

23. Right of Inspection. I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. Governing Law; Choice of Forum. This Employment Agreement is deemed to have been executed in the Employer's office in **Hyderabad, Telangana, India** and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.

25. Modifications. My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.

26. Severability. Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. Blue-Penciling. If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefore another provision that is legal and enforceable and that achieves the same objective.

28. Waiver. None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.

29. Entire Agreement. This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.

30. Transfer and Assignment. Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19 and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.

31. Headings. The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited

DocuSigned by:

Pooja Madnani

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Pooja Madnani

Talent

Authorized Signatory

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

DocuSigned by:



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Abhishek Anil Nehete

Signature

Name



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:56:10 -07:00

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a

Deloitte Entity, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes PII when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with PII that is not business contact information, it is included in the definition of PII.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement, including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the PCAOB, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works – all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B***Pre-existing Creations; Pre-existing Agreements or Arrangements***

I understand and agree that the Employer makes no attempt to verify my claim of ownership to any of the *Pre-existing Creations* listed, and makes no admission that any *Pre-existing Creations* listed are owned by me.

[If yes, please enter details below]

Yes, I do have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

X No, I do not have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

<u>Title</u>	<u>Date</u>	<u>Brief Description</u>
---------------------	--------------------	---------------------------------

DocuSigned by:



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Signature

Jul 11, 2023

Date

Abhishek Anil Nehete

Name (Print)

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:



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Pooja Madnani

Talent

Its: Authorized Signatory

Jul 10, 2023

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:56:10 -07:00

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements* or *Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements* or *Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements* or *Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]


X

Yes, I do have *Proceedings* to report

No, I do not have *Proceedings* to report

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

DocuSigned by:



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Signature

Abhishek Anil Nehete

Name

Jul 11, 2023

Date

EXHIBIT D**Exceptions to Post-Employment Restrictions: re: Clients**

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Yes, I do have
Post-Employment Restrictions
re: Clients

X No, I do not have
Post-Employment Restrictions
re: Clients

Name of ClientSpecified Kind of Services(s) Permitted

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:

Pooja Madnani

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Pooja Madnani

Talent

Its: Authorized Signatory

Jul 10, 2023

Date

I have read and understood the above policy terms.

DocuSigned by:

Abhishek Anil Nehete

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Abhishek Anil Nehete

Jul 11, 2023

Signature

Name

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:56:10 -07:00

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT ("Employment Agreement")

You will be expected to sign the Employer's Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release ("APR") 213 is the Employer's policy prohibiting harassment. Deloitte LLP's subsidiaries located in India ("Deloitte India (Offices of the US)") are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining Deloitte U.S. India.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer's policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years. Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a Deloitte Entity or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/ employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND)

(https://deloitte.net.deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).

- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.
- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloitte.net.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.



8BA7CA5226BF4BA...

Signature

Abhishek Anil Nehete

Name



Jul 10, 2023

Mr. Abhishek Anil Nehete

Plot No 12, Vidyut Nagri, Mahabal, Jalgaon,

Jalgaon, 425002

India

Training Agreement

Dear Abhishek:

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Tax Consultant I** pursuant to the terms and conditions of your offer letter dated **November 13, 2023**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company.

As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company.

As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed. We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

For **Deloitte Tax Services India Private Limited**

DocuSigned by:

Pooja Madnani

By:

7689E5DB192A487...

Signature

Authorized Signatory



Deloitte Tax Services India Private Limited
Deloitte Tower Survey No. 41 Gachibowli Village, Ranga
Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana,
India

Tel: +91 040 67621000
www.deloitte.com

Mr. Aditya Dnyandeo Lahudkar
Flat No 203, Sainik Residency, Phase 6, Colony 8, Ganesh Nagar, Bopkhel,
Pune, 411031
India

Subject: Offer of Employment

Dear Aditya Dnyandeo Lahudkar:

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Tax Consultant I** based in **Hyderabad**.

We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 13, 2023**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs./₹ 600,000/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs./₹ 100,000/-** subject to your reporting for full-time employment on **November 13, 2023**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **12 months** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the "Deloitte U.S. Firms") requires their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer's Independence Representations requirements, as further explained in **Annexure B**.

Your compensation details are confidential, and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 13, 2023**, or an alternative mutually agreed upon date.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte India (Offices of the US) provides its professionals with home pick-up and drop transport services within **pre-defined** boundary if their shift timings are between 8:30 p.m. - 6:00 a.m. in Hyderabad, 9:00 p.m. - 6:00 a.m. in Mumbai, Pune; 7:00 p.m. - 6:00 a.m. in Gurugram, 8:00 p.m. - 6:00 a.m. in Bengaluru, Chennai, and Kolkata.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Aditya, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited
Best regards,

DocuSigned by:
Pooja Madnani
7689E5DB192A487...
By: _____
Signature

Authorized Signatory

Acceptance

I, **Aditya**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

DocuSigned by:

DF898DE636124D0...
Signature _____ Date _____



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.10 13:50:41 -07:00

Annexure A**Mr. Aditya Dnyandeo Lahudkar****Tax Consultant I -**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	17,500	210,000
House Rent Allowance (HRA)	8,750	105,000
Special Allowance ^{1a & 1b}	11,867	142,404
Leave Travel Allowance ²	1,750	21,000
Differential Allowance	5,833	69,996
Meal Card ³	2,200	26,400
Employer's contribution to PF	2,100	25,200
Total Salary (in Rs.)	50,000	600,000
Variable Bonus*	You are eligible for a performance linked variable bonus. It will be paid out at the end of the fiscal year, as applicable and on the basis of your individual performance and performance of the business	
Medical Insurance Premium ⁴	3,014	36,167

*The Variable Bonus will vary, primarily based on your individual performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer, during the Annual Incentive Program payout cycle for the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid during the Annual Incentive Program payout cycle of that year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time. All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

**Employee Level -
Tax Consultant I**

^{1a}Communication Expenses

Only one Post paid mobile, one Land Phone
and One internet connection bill(s) can be
claimed.

Rs./₹ 3,000/- per month

^{1b}Fuel Expenses

Petrol / Driver / Insurance / Repairs &
Maintenance

Rs./₹ 7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		
	<= 1600 cc	> 1600 cc	Two Wheelers
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

You may also be eligible to either a One-time Stipend or a temporary lodging basis joining the registered office location, you will receive a survey from Deloitte prior to your joining.

You may select the best option for availing the relocation assistance. If an employee who has availed this reimbursement decides to quit within 18 months from the date of relocation claim for whatever reason, the relocation reimbursement paid to the employee will be recovered in full, from the employee's full and final settlement.

By joining the Company, you will become a member under the 'Deloitte USI Employees Welfare Trust' and may be required to make a nominal contribution as a member.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Aditya Dnyandeo Lahudkar

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement ("Employment Agreement")

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office **Deloitte Tower Survey No. 41 Gachibowli Village, Ranga Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana, India** (the "Employer") as **Tax Consultant I** - and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. Defined Terms. The italicized terms in this agreement (the "Employment Agreement") are defined in **Exhibit A** hereto.

2. Pre-existing Agreements or Arrangements. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such Pre-existing Agreements or Arrangements and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer's offer of *Employment* or my becoming, and serving as, **Tax Consultant I** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency's decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. Reporting of *Proceedings*. Except as provided by law and except as I have disclosed in writing on **Exhibit C** to this Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.

4. Confidentiality. I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized Signatory*, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. Third Party Information and Property. I agree that during my *Employment*, I shall not use or disclose any confidential information or intellectual property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.

6. Authorization. Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.

7. Competing Activities and Conflict of Interest. During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or

associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.

8. Authorization to Access Systems and Electronic Communications and use of Deloitte Property. I understand that while employed with a *Deloitte Entity*, I will use and have access to the Systems. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my Electronic Communications and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the Systems only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or Systems performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the Systems for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the Systems for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. Security. I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. Ownership of Works.

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10 (b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual*

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. Pre-existing Creations; Personal Creations. My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.

12. Post- Employment Restrictions re: Clients. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, during the period of my *Employment* and for a period of one year thereafter, I will not, directly or indirectly, solicit or provide services to any existing client of a *Deloitte Entity* with which I had personal contact and provided services during the two-year period prior to termination of my *Employment*.

13. Exceptions to Post- Employment Restrictions re: Clients. I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.

14. Future Employment with Clients. Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities* remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. Restrictions re: Personnel and Contractors. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring of or any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention, would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated; (b) participate in the hiring or admission of any *Personnel*; or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.

16. Post- Employment Restrictions re: Deloitte Property. Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte*

Entity, any Deloitte Property that I may then or thereafter hold or control; and (d) I agree to allow a Deloitte Entity to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any Deloitte Property resides on such computers and to permit a Deloitte Entity to remove such Deloitte Property.

OTHER POST- EMPLOYMENT OBLIGATIONS

17. Transition of Work and Cooperation. Upon termination of my *Employment* for any reason, I will cooperate with a Deloitte Entity in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a Deloitte Entity in connection with any threat of or actual legal proceeding against a Deloitte Entity or any client, customer or licensor of a Deloitte Entity arising out of any matter with or of which I had contact or knowledge during my *Employment*.

18. Notification of Post- Employment Obligations. I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a Deloitte Entity shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.

19. Certification. I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15 and 16 of this Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. Equitable Relief and Attorney's Fees. I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 9, 10, 12, 14, 15 or 16 would cause irreparable harm to the Deloitte Entities and that, in addition to other remedies, the Employer on behalf of itself or another Deloitte Entity is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a Deloitte Entity will be entitled to the payment of the Deloitte Entities' reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. Liquidated Damages: Client Fees. I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

22. Liquidated Damages: Compensation. I agree that the precise amount of damages flowing from a breach under Paragraph 15 would be impracticable or extremely difficult to ascertain in an actual amount. Therefore, I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by or owed to any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

23. Right of Inspection. I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. Governing Law; Choice of Forum. This Employment Agreement is deemed to have been executed in the Employer's office in **Hyderabad, Telangana, India** and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.

25. Modifications. My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.

26. Severability. Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. Blue-Penciling. If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefore another provision that is legal and enforceable and that achieves the same objective.

28. Waiver. None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.

29. Entire Agreement. This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.

30. Transfer and Assignment. Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19 and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.

31. Headings. The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited

DocuSigned by:

Pooja Madnani

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Talent

Authorized Signatory

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

DocuSigned by:



DF898DE636124D0...

Signature

Name



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.10 13:50:42 -07:00

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a

Deloitte Entity, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes PII when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with PII that is not business contact information, it is included in the definition of PII.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement, including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the PCAOB, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works – all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B

Pre-existing Creations; Pre-existing Agreements or Arrangements

I understand and agree that the Employer makes no attempt to verify my claim of ownership to any of the *Pre-existing Creations* listed, and makes no admission that any *Pre-existing Creations* listed are owned by me.

[If yes, please enter details below]

Yes, I do have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

No, I do not have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

Title

Date

Brief Description

DocuSigned by:



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Signature

Date

Name (Print)

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:

Pooja Madnani

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Talent

Its: *Authorized Signatory*

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.10 13:50:42 -07:00

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements* or *Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements* or *Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements* or *Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

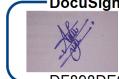
[none, unless otherwise specified]

Yes, I do have *Proceedings* to report

No, I do not have *Proceedings* to report

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

DocuSigned by:



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Signature

Name

Date

EXHIBIT D

Exceptions to Post-Employment Restrictions: re: Clients

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Yes, I do have
Post-Employment Restrictions
re: Clients

No, I do not have
Post-Employment Restrictions
re: Clients

Name of Client

Specified Kind of Services(s) Permitted

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:
Pooja Madnani
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Talent

Its: Authorized Signatory

Date

I have read and understood the above policy terms.

DocuSigned by:

DF898DE636124D0...

Signature

Name

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.10 13:50:42 -07:00

An *Authorized Signatory's* signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT ("Employment Agreement")

You will be expected to sign the Employer's Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release ("APR") 213 is the Employer's policy prohibiting harassment. Deloitte LLP's subsidiaries located in India ("Deloitte India (Offices of the US)") are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining Deloitte U.S. India.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer's policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years. Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a Deloitte Entity or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/ employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND)

(https://deloitte.net.deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).

- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.
- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloitte.net.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.


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Signature

Name



Mr. Aditya Dnyandeo Lahudkar

**Flat No 203, Sainik Residency, Phase 6, Colony 8,
Ganesh Nagar, Bopkhel,**

Pune, 411031

India

Training Agreement

Dear Aditya:

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Tax Consultant I** pursuant to the terms and conditions of your offer letter dated **November 13, 2023**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company.

As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company.

As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed. We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

For **Deloitte Tax Services India Private Limited**

DocuSigned by:

Pooja Madnani

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By:

Signature

Authorized Signatory



Deloitte Tax Services India Private Limited
Deloitte Tower Survey No. 41 Gachibowli Village, Ranga
Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana,
India

Tel: +91 040 67621000
www.deloitte.com

Jul 10, 2023

Mr. Anagh Jitendrakumar Mishra
Panalal Nagar Shilangan Road,
Amravati, 444605
India

Subject: Offer of Employment

Dear Anagh Jitendrakumar Mishra:

On behalf of **Deloitte Tax Services India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Tax Consultant I** based in **Hyderabad**.

We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **November 13, 2023**.

Your immediate manager will communicate details of your role and work responsibilities in the initial weeks of your joining the Employer. During your employment, the Company may require you to work on any project that you are assigned to, on any technical platforms/skills and nature of the project, in differentiated work timing, at designated work space and location as may be decided by the company.

As part of your annual compensation, you will receive a Total Salary of **Rs./₹ 600,000/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs./₹ 100,000/-** subject to your reporting for full-time employment on **November 13, 2023**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **12 months** of your start date.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

Your employment with us will be governed by the Terms and Conditions as detailed in **Annexure B**, as well as any and all rules, regulations, guidelines, policies and practices of the Employer, which may be amended from time to time. Deloitte LLP and its U.S.-based subsidiaries (the "Deloitte U.S. Firms") requires their employees to make the necessary representations regarding independence and other matters. Because the Employer is an Indian subsidiary of Deloitte LLP, we must also comply with these independence requirements. Accordingly, this offer is conditional upon you agreeing to make such representations under the Employer's Independence Representations requirements, as further explained in **Annexure B**.

Your compensation details are confidential, and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **November 13, 2023**, or an alternative mutually agreed upon date.

This offer letter, together with the Annexures described herein, and the Non-Disclosure, Non Solicit and Intellectual Property Rights Assignment Agreement, the Information Security Policy (which you are required to sign upon joining), constitute the entire agreement between the parties with respect to the subject matter of this offer, and supersedes all other previous or contemporaneous oral or written representations, understandings or agreements relating to the subject matter of this offer between you and the Employer or its affiliates.

In compliance with applicable laws, Deloitte India (Offices of the US) provides its professionals with home pick-up and drop transport services within **pre-defined** boundary if their shift timings are between 8:30 p.m. - 6:00 a.m. in Hyderabad, 9:00 p.m. - 6:00 a.m. in Mumbai, Pune; 7:00 p.m. - 6:00 a.m. in Gurugram, 8:00 p.m. - 6:00 a.m. in Bengaluru, Chennai, and Kolkata.

This letter and **Deloitte Tax Services India Private Limited** employment application are intended to be final. To accept the offer and the terms of this letter, please sign below in the space provided within three business days.

Anagh, everyone you have interviewed with joins me in extending to you congratulations and warm regards. We look forward to you joining our team.

Sincerely,

For Deloitte Tax Services India Private Limited

Best regards,

DocuSigned by:

Pooja Madnani

7689E5DB192A487...

By:

Signature

Authorized Signatory

Acceptance

I, **Anagh**, hereby accept the terms and conditions of this employment offer.

Please sign and date your Acceptance

DocuSigned by:

Anagh

2469C7395F5442E...

Signature

Jul 12, 2023

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:57:50 -07:00

Annexure A**Mr. Anagh Jitendrakumar Mishra****Tax Consultant I -**

Description	Monthly (Rs. per month)	Annual (Rs. per Annum)
Basic Pay	17,500	210,000
House Rent Allowance (HRA)	8,750	105,000
Special Allowance ^{1a & 1b}	11,867	142,404
Leave Travel Allowance ²	1,750	21,000
Differential Allowance	5,833	69,996
Meal Card ³	2,200	26,400
Employer's contribution to PF	2,100	25,200
Total Salary (in Rs.)	50,000	600,000
Variable Bonus*	You are eligible for a performance linked variable bonus. It will be paid out at the end of the fiscal year, as applicable and on the basis of your individual performance and performance of the business	
Medical Insurance Premium ⁴	3,014	36,167

*The Variable Bonus will vary, primarily based on your individual performance and the performance of the business, during the Employer's fiscal year which is June through May. Your performance will be formally assessed as a part of the Employer Performance Review Cycle Process. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount will vary depending upon the business and individual performance and in some circumstances, could exceed the payout range indicated. The performance of all the employees who have joined the Employer prior to March 1st will be assessed for the fiscal year ending in May. The disbursement of a Variable Bonus, if applicable, is subject to you being active on the rolls of the Employer, during the Annual Incentive Program payout cycle for the fiscal year. For employees joining during the period March 1st to May 30th, a prorated Variable Bonus, if applicable, will be based on the first year-end review ratings in the subsequent year and paid during the Annual Incentive Program payout cycle of that year. The Variable Bonus will not be paid in the event of termination of employment for any reason on or before the disbursement time. The application and interpretation of, and any determinations related to, the Variable Bonus is at the sole discretion of Employer. Employer may amend or terminate the Variable Bonus at any time. All compensation and benefits are based on employee's position with the Employer in India.

Contd/-....

Annexure A

¹All employees may claim tax exemption, subject to tax rules from time to time, from their Special Allowance component, expenses incurred towards communication and Driver / Fuel & Maintenance Expenses as per eligibility mentioned below:

**Employee Level -
Tax Consultant I**

^{1a}Communication Expenses

Only one Post paid mobile, one Land Phone
and One internet connection bill(s) can be
claimed.

Rs./₹ 3,000/- per month

^{1b}Fuel Expenses

Petrol / Driver / Insurance / Repairs &
Maintenance

Rs./₹ 7,500/- per month

^{1a} The internet/telephone/mobile bills should be in the Employee's name.

^{1b} For claiming vehicle running expenses (Driver / Fuel / Repairs & Maintenance expenses) the vehicle has to be in the name of the Employee and the current tax rules are as under. The above limits will be applicable for all those who are on company car lease program and the below limits will apply for all those who are on self-owned car. In case of company leased car, taxability would be as per the current perquisite valuation rules.

Nature of Expenses	Own Vehicle –Maximum Tax exemption limit per month		
	4 Wheelers (Engine Capacity)		
	<= 1600 cc	> 1600 cc	Two Wheelers
Fuel & Maintenance	Rs. 1,800	Rs. 2,400	Rs. 900
Driver's Salary	Rs. 900	Rs. 900	Not applicable

All employees at and above **Senior Staff** are eligible for the company car lease program. If you choose to avail of this benefit, the amount towards lease rental will be paid by the firm on your behalf to the leasing company and your compensation structure will be adjusted accordingly. A revised letter with the new compensation structure will be issued that will supersede this letter for all practical purposes.

² The Leave Travel Allowance (LTA) will be paid on a monthly basis as an allowance with tax deducted at source. If you choose to avail the tax benefit on LTA, you should submit proof of expenses incurred by you for Self and / your immediate dependents. The taxability or otherwise of LTA will be as per the Income Tax Act 1961, details of which will form part of the LTA Form.

³ Meal Card amount will be credited at the start of each month and for the first month (For New Hires) prorated amount will be processed as part of payroll. If not collected, it will be processed as a taxable amount with the salary.

⁴ Annual Floating Medical Insurance Coverage for self and **6 dependents** is being paid by the Employer on your behalf. The premium amount is subject to change every year post renewal of insurance policy. In case you opt for an enhancement of the coverage limit, the additional premium will be adjusted accordingly from the special allowance.

You may also receive additional benefits, including and not limited to, in cash and/or in kind and/or as reimbursement, which could be referred as rewards, awards and gifts, which are generally accorded to the employees of the Employer, subject to the applicable taxes, policies and practices of the Employer.

You may also be eligible to either a One-time Stipend or a temporary lodging basis joining the registered office location, you will receive a survey from Deloitte prior to your joining.

You may select the best option for availing the relocation assistance. If an employee who has availed this reimbursement decides to quit within 18 months from the date of relocation claim for whatever reason, the relocation reimbursement paid to the employee will be recovered in full, from the employee's full and final settlement.

By joining the Company, you will become a member under the 'Deloitte USI Employees Welfare Trust' and may be required to make a nominal contribution as a member.

Original bills towards the above components should be submitted during the Income Tax fiscal period evidencing the expenditure to get Income Tax exemption, failing which the same will attract applicable Income Tax.

Submission of false, tampered or altered bills as proof of expense for any of the above components will result in disciplinary action including termination of employment.

Your compensation above is subject to income tax deduction per rules and guidelines prescribed under the prevailing tax laws. This may change from time to time in line with the amendments done in tax laws.



Anagh Jitendrakumar Mishra

Hyderabad

Annexure B

Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement ("Employment Agreement")

In consideration of my employment by **Deloitte Tax Services India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office **Deloitte Tower Survey No. 41 Gachibowli Village, Ranga Reddy District, CIRCLE 3, Hyderabad - 500032, Telangana, India** (the "Employer") as **Tax Consultant I** - and other valuable consideration, I acknowledge and agree that:

PRELIMINARY MATTERS

1. Defined Terms. The italicized terms in this agreement (the "Employment Agreement") are defined in **Exhibit A** hereto.

2. Pre-existing Agreements or Arrangements. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Agreements or Arrangements*. The Employer expects me to abide by all restrictions or obligations that are contained in such Pre-existing Agreements or Arrangements and to avoid involvement, while employed by the Employer, in any matter that could pose a conflict as a result of confidential information or intellectual property obtained by me prior to my *Employment*. I further represent that none of these restrictions or obligations, including those set forth in any non-compete agreements with prior employers, is inconsistent with my acceptance of the Employer's offer of *Employment* or my becoming, and serving as, **Tax Consultant I** of the Employer. To the extent applicable and if I am joining the Employer after having served as an employee or official of the United States Government, I further represent that: (1) I have disclosed my prior participation, if any, in any discussions or negotiations with, or decisions to award contracts to, the Deloitte U.S. Firms while I was employed by the United States Government; and (2) I had either recused myself or had not played an active role in the applicable United States Government agency's decision to award any contracts to the Deloitte U.S. Firms while I was employed by the United States Government.

PROTECTION OF OUR BUSINESS

3. Reporting of *Proceedings*. Except as provided by law and except as I have disclosed in writing on **Exhibit C** to this Agreement, I represent and warrant that I have no *Proceedings* to report. Should I become a subject of any *Proceedings* during my association with the Employer, I agree to immediately report, in writing, all relevant facts to the Chief Talent Officer of Deloitte LLP, the Regional Talent Director of the Employer, and the Chief Ethics and Compliance Officer of Deloitte LLP. I understand that my responses are subject to audit and review by the Employer and others in accordance with applicable professional, ethical, legal, or Employer requirements, rules, regulations, policies, or practices, or other requests.

4. Confidentiality. I acknowledge that, by virtue of my *Employment*, I will acquire and be exposed to, have access to, make use of and/or create *Confidential Information*. Therefore, I agree to hold in trust and confidence all such *Confidential Information*. I will neither disclose any such *Confidential Information* to anyone outside a *Deloitte Entity* without the prior written approval of an *Authorized Signatory*, except as required by my authorized duties for the Employer, nor use any such *Confidential Information* for any purpose other than for the benefit of a *Deloitte Entity*.

5. Third Party Information and Property. I agree that during my *Employment*, I shall not use or disclose any confidential information or intellectual property of any former employer or other person or entity without the prior written authorization of such employer, person or entity and the prior written consent of an *Authorized Signatory*. If I were to use or disclose any such Confidential Information or Intellectual Property without prior consent, and any of the *Deloitte Entities* become the subject of any claim from a third party regarding such unauthorized use or disclosure, I agree to hold harmless and indemnify the *Deloitte Entities* for any legal defense costs and/or damages related to any such claim.

6. Authorization. Only employees of the Employer holding a senior or managerial position with the Employer will be authorized by a specific authorization, delegation, or power of attorney to sign legal documents, representing the Employer. Similarly, only such authorized employees of the Employer may speak about the Employer, the business and plans, various client-related projects etc.

7. Competing Activities and Conflict of Interest. During the period of my *Employment* I will not, directly or indirectly, participate in or in any way render services or assistance to any business that is or may be competitive with a *Deloitte Entity*, whether or not for compensation, or engage in any conduct which might result in, or create the appearance of using my position for private gain or other than for the benefit of a *Deloitte Entity*, or otherwise create a conflict, or the appearance of a conflict, of interest with a *Deloitte Entity*. Such conduct shall include, but not be limited to, having an undisclosed financial interest in any vendor or supplier of a *Deloitte Entity*, accepting payments of any kind or gifts other than of a nominal value from vendors, clients or suppliers, or having an undisclosed relationship with a family member or other individual who is employed or

associated with any entity in active or potential competition with a *Deloitte Entity*, and which creates a conflict of interest. I represent and warrant that I am not currently aware of any present or past violation of this provision.

8. Authorization to Access Systems and Electronic Communications and use of Deloitte Property. I understand that while employed with a *Deloitte Entity*, I will use and have access to the Systems. I also acknowledge that a *Deloitte Entity* has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose my Electronic Communications and information from (or about) me and the content, without notice to me, and that such *Electronic Communications* are considered part of a *Deloitte Entity's* business and client records and are not to be considered private or personal to me or any other *Personnel*. I further acknowledge that this right extends to *Electronic Communications* transmitted for either a business or personal purpose.

I agree that I am authorized to access the Systems only for approved business purposes and occasional personal use if such use does not interfere with my work responsibilities and other required business activities, business operations, or Systems performance. However, I also acknowledge that such occasional personal use does not create an expectation of privacy as to any of my personal *Electronic Communications* and, as such, are *Deloitte Property*.

I further acknowledge that I am not authorized to use the Systems for personal gain or any illegal or unethical use. I agree that under no circumstances am I authorized to access any of the Systems for the purpose of obtaining *Deloitte Property* for a competitor of a *Deloitte Entity*, transmitting *Deloitte Property* to me (e.g., emailing *Confidential Information* to my personal email address) or to a third party for purposes other than furthering the business objectives of a *Deloitte Entity*. I am not authorized to download a *Deloitte Entity's Confidential Information* or other *Deloitte Property* to removable media such as a CD Rom, disk or thumb drive other than as authorized for furthering the business objectives of a *Deloitte Entity*.

I will be responsible for the safe keeping and return in good condition and order of all the *Deloitte Property* that may be in my use, custody, care or charge. For the loss of any *Deloitte Property* in my possession or custody or for which I have been assigned responsibility, the Employer will have a right to assess on its own basis and recover from me, the damages in respect of such materials (out of the amounts due to me or otherwise) and to take such other legal action as it deems appropriate including termination of my employment without notice or payment in lieu thereof in the event of my failure to account for such material or property to its satisfaction.

9. Security. I am provided with a worktable and lockable storage space. I will ensure they are locked when unattended and understand that a duplicate key will only be provided if I sign for it. I am required to display my identity card to the appropriate security personnel on demand and at all times within the office premises.

10. Ownership of Works.

a. I agree that the Employer owns all rights, title and interest in and to all *Works*.

b. I agree that all *Works* are deemed works made for hire under India copyright or applicable laws or equivalent laws of any applicable foreign jurisdiction, and all *Intellectual Property Rights* therein vest automatically in the Employer upon creation of the *Works*. I agree that, to the extent any *Work* is held not to be a work made for hire, I hereby irrevocably assign all *Intellectual Property Rights* in the *Work* to the Employer. Notwithstanding anything contained in Section 19(4) of the Indian Copyright Act, 1957, I agree that such assignment shall continue to be in force for perpetuity irrespective of whether or not the Employer exercises its rights as the assignee for any period of time.

c. I will at all times, even after termination of my *Employment*, do whatever the Employer reasonably requests of me, at the Employer's expense, to document the assignment of any *Works* to the Employer or to assist the Employer in pursuing, renewing, extending or assigning any *Intellectual Property Rights*, and otherwise perfecting, protecting and enforcing said *Intellectual Property Rights* in, any *Works*. I agree that, as between me and the Employer, the Employer shall be the sole author, inventor, and owner of all such *Works* and *Intellectual Property Rights* therein throughout the world, and that the Employer shall have the sole right to seek copyright registrations, patents or trademark registrations, including all extensions and renewals thereof. I also hereby agree that I waive all moral rights in any *Works*.

I also agree to assign all my right, title and interest in and to any particular *Works* to a third party as directed by the Employer.

In the event the Employer is unable for any reason, after reasonable effort, to secure my signature on any document needed in connection with the actions specified in the preceding paragraphs, I hereby irrevocably designate and appoint the Employer and its duly authorized officers and agents as my agent and attorney in fact, which appointment is coupled with an interest, to act for and in my behalf to execute, verify and file any such documents and to do all other lawfully permitted acts to further the purposes of the preceding paragraphs with the same legal force and effect as if executed by me. I hereby waive any and all claims, of any nature whatsoever, which I now or may hereafter have for infringement of any *Works* assigned hereunder to the Employer.

d. During a 12 month period after termination of my *Employment*, I agree that any *Intellectual Property* I create or conceive that results from and is related to any work assigned to or performed by me for the Employer, or that was created using *Deloitte Property*, is a *Work* that is subject to Paragraph 10 (b) above. For purposes of clarification, the foregoing provision is in addition to, and not in limitation of, any rights and remedies the Employer may have under the applicable laws protecting *Intellectual*

Property of the Deloitte Entities.

e. I agree to keep and maintain adequate and current records (in the form of notes, sketches, drawings and in any other form that may be required by the Employer) of all *Works* developed by me during the period of my employment with the Employer, which records shall be available to and remain the sole property of the Employer at all times.

11. Pre-existing Creations; Personal Creations. My obligations in Paragraph 10 do not apply to *Pre-existing Creations* and *Personal Creations*. I warrant and agree that I have listed on **Exhibit B** all *Pre-existing Creations*. I acknowledge and agree that I will not assert any ownership rights against the *Deloitte Entities*, or their respective clients, with respect to any *Pre-existing Creations* unless they appear on **Exhibit B**, and **Exhibit B** has been accepted and agreed to by an *Authorized Signatory* who has signed at the bottom of such **Exhibit B**. I further agree that I shall not use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment* without the prior written consent of an *Authorized Signatory*. To the extent that I use any *Pre-existing Creations* or *Personal Creations* in connection with my *Employment*, I agree that, except as otherwise provided in a written agreement executed by me and the Employer, I hereby grant to the Employer an irrevocable, royalty free, perpetual, fully paid up, transferable, sub-licensable license to use, reproduce, distribute, display, perform, modify and create derivative works of and otherwise exploit such *Pre-existing Creations* or *Personal Creations* for any purpose including, but not limited to, client engagements.

12. Post- Employment Restrictions re: Clients. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or serving of certain clients related to my work for a *Deloitte Entity* would necessarily involve the unauthorized use or disclosure of *Confidential Information*, and the proprietary relationships and goodwill of the *Deloitte Entities*, and, in the case of my serving of certain clients, could compromise the full compliance of the Employer or another *Deloitte Entity* with the applicable laws, rules and regulations of a U.S. or India regulatory body or other independence-related requirement of a regulatory body. Accordingly, during the period of my *Employment* and for a period of one year thereafter, I will not, directly or indirectly, solicit or provide services to any existing client of a *Deloitte Entity* with which I had personal contact and provided services during the two-year period prior to termination of my *Employment*.

13. Exceptions to Post- Employment Restrictions re: Clients. I understand that the obligations of Paragraph 12 will not apply for a period of three (3) years after my start date or the date of my promotion or transfer to clients of a *Deloitte Entity* and/or certain specified kinds of services rendered to such clients that meet all of the following criteria: (a) are personal clients of mine who came to a *Deloitte Entity* solely to avail themselves of certain specified kinds of services rendered by me and only as a result of my own independent recruitment efforts, which a *Deloitte Entity* neither subsidized nor otherwise financially supported as part of a program of client development, (b) are listed on **Exhibit D** expressly by name with respect to client and with sufficient specificity with respect to the kinds of service(s) that I will be permitted to render, and (c) are accepted and agreed to as to their listing on **Exhibit D** by an *Authorized Signatory* who has signed at the bottom of such Exhibit. I agree that after a period of three (3) years from my start date or the date of my promotion or transfer the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on **Exhibit D** to support the application of the obligations of Paragraph 12 to those clients.

14. Future Employment with Clients. Except as otherwise provided herein, I understand that I am not prohibited from accepting employment with a client (or an affiliate of such client) of a *Deloitte Entity*. Before entering into substantive discussions with an *Attest Client* regarding any employment opportunity, I acknowledge and agree that during my *Employment* and for five years thereafter I must first notify *Independence* and obtain prior written approval from *Independence*. I acknowledge and understand that it is the intent of the Employer to interpret and apply this provision (a) in an effort to ensure the full compliance of the *Deloitte Entities* with applicable U.S. and India laws, rules, and regulations; (b) to serve the public interest; and (c) to protect the legitimate interests of the *Deloitte Entities* or their respective *Attest Clients* under applicable U.S. or India laws, rules and regulations in a manner that is no greater than is reasonably necessary to protect such interests and without being unduly harsh and oppressive to me and my interests in future employment with an *Attest Client*. Further, I acknowledge and agree that because of, among other things, the importance of the *Deloitte Entities* remaining in compliance with applicable independence rules, such approval may be withheld by *Independence* in the event that my employment with an *Attest Client* would, in the view of Deloitte LLP, be inconsistent with applicable laws, rules and regulations or jeopardize the independence of a *Deloitte Entity* with respect to such *Attest Client*.

15. Restrictions re: Personnel and Contractors. I acknowledge that, because of the nature of my work for a *Deloitte Entity*, my solicitation or hiring or of any of its *Personnel* or contractors of the *Deloitte Entities*, or my participation in their hiring, admission or retention, would necessarily involve the unauthorized use or disclosure of *Confidential Information* or the proprietary relationships and goodwill of the *Deloitte Entities*. Accordingly, during my *Employment* and for one year thereafter, I will not, directly or indirectly, (a) solicit or attempt to solicit, or participate in the solicitation of or any attempt to solicit any *Personnel* to leave a *Deloitte Entity*, or to join any firm or business with which I may be or become affiliated; (b) participate in the hiring or admission of any *Personnel*; or (c) cause a contractor of a *Deloitte Entity* to cease providing services to, with, or on behalf of the *Deloitte Entity*.

16. Post- Employment Restrictions re: Deloitte Property. Upon termination of my *Employment*: (a) I will not use or disclose *Deloitte Property*, including, but not limited to, *Confidential Information* and *Works*, for any purpose; (b) I will not retain or take with me any *Deloitte Property*; (c) I will immediately deliver to a *Deloitte Entity* at any location that it designates, at my expense, within one business day after the termination of my *Employment* or on an alternate date designated by a *Deloitte*

Entity, any *Deloitte Property* that I may then or thereafter hold or control; and (d) I agree to allow a *Deloitte Entity* to inspect any of my personal or home computers, including smart phones, tablet computers, or any device, media or location capable of storing electronic data, to determine whether any *Deloitte Property* resides on such computers and to permit a *Deloitte Entity* to remove such *Deloitte Property*.

OTHER POST- EMPLOYMENT OBLIGATIONS

17. Transition of Work and Cooperation. Upon termination of my *Employment* for any reason, I will cooperate with a *Deloitte Entity* in all matters relating to the completion of pending work and its orderly transfer. I will also cooperate fully with a *Deloitte Entity* in connection with any threat of or actual legal proceeding against a *Deloitte Entity* or any client, customer or licensor of a *Deloitte Entity* arising out of any matter with or of which I had contact or knowledge during my *Employment*.

18. Notification of Post- Employment Obligations. I agree that prior to accepting employment or affiliation with another firm or business I will advise such firm or business of my duties and obligations under this Employment Agreement. After my *Employment* ends, I agree that a *Deloitte Entity* shall be permitted to advise any firm or business with which I have accepted an offer of employment or affiliation concerning my duties and obligations under this Employment Agreement.

19. Certification. I agree that during or after my *Employment* I will, if requested, provide written certification in such form as the Employer may require that I have complied with my obligations hereunder, including, without limitation, those obligations set forth in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15 and 16 of this Agreement.

OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

20. Equitable Relief and Attorney's Fees. I acknowledge and agree that a breach of this Employment Agreement, including, but not limited to, a breach of my duties and obligations under the terms and conditions of Paragraphs 4, 5, 7, 8, 9, 10, 12, 14, 15 or 16 would cause irreparable harm to the *Deloitte Entities* and that, in addition to other remedies, the Employer on behalf of itself or another *Deloitte Entity* is entitled to a temporary restraining order, an injunction or other equitable relief to prevent any such breach. I also acknowledge that, to the extent permitted by law, a *Deloitte Entity* will be entitled to the payment of the *Deloitte Entities'* reasonable costs and attorney's fees incurred in enforcing this Employment Agreement. I also acknowledge that, to the extent permitted by law, the Employer may request that a court extend the one year period following the termination of my *Employment*, as provided in Paragraphs 12 and 15, to correspond with the period that I participated in activities prohibited by Paragraphs 12 and 15.

21. Liquidated Damages: Client Fees. I agree that in the event of a breach under Paragraph 12, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

22. Liquidated Damages: Compensation. I agree that the precise amount of damages flowing from a breach under Paragraph 15 would be impracticable or extremely difficult to ascertain in an actual amount. Therefore, I agree that in the event of a breach under Paragraph 15, the Employer shall be entitled to receive, as liquidated damages, payment from me of an amount equal to the annual compensation, inclusive of overtime, bonuses, and sales incentives, received by or owed to any person who leaves the Employer in connection with my breach over his or her last twelve months at the Employer. Such amount shall be paid within thirty days from the mailing of a written notice to me advising of the amount due.

23. Right of Inspection. I agree to permit the Employer (or to use my best efforts to enable the Employer) to inspect my books and records (and the books and records of any entity which employs or is associated or affiliated with me), upon request and at reasonable times, to enable the Employer to confirm the calculations described above and to verify compliance with Paragraphs 12 and 15. The Employer shall keep confidential any proprietary information obtained, except as may be necessary or desirable to enable the Employer to enforce its rights under this Employment Agreement and except as may be required by any statute, court or administrative order to decree or government ruling or regulation.

MISCELLANEOUS

24. Governing Law; Choice of Forum. This Employment Agreement is deemed to have been executed in the Employer's office in **Hyderabad, Telangana, India** and will be construed and governed in accordance with the laws of the Republic of India without regard to its conflicts-of-law principles. You agree to submit to jurisdiction before any court of record in which the Employer's office to which you were assigned is located, or in which a breach of this Employment Agreement may occur, at the election of the Employer, and you waive any right to raise questions of personal jurisdiction or venue in any action the Employer may bring against you in any such court. You further agree to accept service of process/summons/legal notice from the Employer when that process/summons/legal notice is either sent to your last known address by certified mail or served by any other means permitted under the law of the jurisdiction in which the Employer may bring an action against you.

25. Modifications. My obligations hereunder may not be changed or modified, released, discharged, abandoned or terminated, in whole or in part, except by an instrument in writing signed by an *Authorized Signatory*.

26. Severability. Every provision of this Employment Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such term or provision will be enforced to the maximum extent permitted by law and, in any event, such illegality or invalidity shall not affect the validity of the remainder of the Employment Agreement.

27. Blue-Penciling. If any court determines that any provision of this Employment Agreement, or any part hereof, or the application of any such provision, or any part hereof, to any person or circumstance is unenforceable or void, such court shall have the power to modify such provision, or any part hereof, to the extent necessary to render it legal and enforceable while preserving its intent, or if such modification is not possible, by substituting therefore another provision that is legal and enforceable and that achieves the same objective.

28. Waiver. None of my obligations under this Employment Agreement shall be deemed to have been waived by the Employer except if the giving of such waiver is contained in a written notice given to me and no such waiver shall be deemed to be a waiver of any other or further obligation I have under this Employment Agreement.

29. Entire Agreement. This Employment Agreement, the Employer's employment application, the Terms and Conditions of Service issued pursuant to the offer of employment and any documentation employing me or transferring me to the Employer, contain the entire understanding between me and the Employer or any other *Deloitte Entity* with respect to the subject matter hereof and supersedes all prior representations, warranties, and agreements with respect to such subject matter, and no representations, warranties or other covenants exist with respect to such subject matter that are not contained or expressly referred to herein. Notwithstanding the foregoing, any written agreement between a *Deloitte Entity* and me with respect to the subject matter hereof that was signed by me prior to the effective date of this Employment Agreement shall remain valid and enforceable according to the terms of such agreement with respect to all acts and omissions occurring prior to the effective date of this Employment Agreement. In the event of a conflict between this Employment Agreement and the employment application or any other document purporting to set forth terms and conditions of my *Employment*, this Employment Agreement will control.

30. Transfer and Assignment. Unless as the Employer shall otherwise determine, the rights, obligations and benefits of the Employer under this Employment Agreement, including but not limited to those rights and benefits relating to my post-Employment obligations set forth in this Paragraph 30 and in Paragraphs 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19 and 23 above, are transferred and assigned, in whole or in part (as the Employer shall determine) and without the need for my consent or the formality of documentation or prescribed processes, to (a) any *Deloitte Entity* in connection with my transfer to that *Deloitte Entity* or (b) any entity that acquires all or a part of the assets or business of the Employer. All provisions of this Employment Agreement shall inure to the benefit of and be binding upon the respective heirs, executors, administrators, representatives, successors, and assigns of the Employer and me, and any *Deloitte Entity* to which I may be transferred during my *Employment*, provided, however, none of my duties or obligations under this Employment Agreement may be assigned or transferred by me to any other person or entity without the Employer's prior written approval of such assignment or transfer. Any purported assignments in violation of this Paragraph 30 shall be null and void.

31. Headings. The headings contained in this Employment Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Employment Agreement.

I have read the foregoing, understand it, and agree to comply with its terms.

For Deloitte Tax Services India Private Limited

DocuSigned by:

Pooja Madnani

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Pooja Madnani

Talent

Authorized Signatory

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

DocuSigned by:



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Anagh Jitendrakumar Mishra

Signature

Name



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:57:50 -07:00

EXHIBIT A

The definitions below apply to the italicized terms that appear in the Employment Agreement (including the exhibits):

Attest Client – attest client (or an affiliate of such client) of Deloitte & Touche LLP or a *Deloitte Entity*.

Authorized Signatory – a director, officer or other person who is authorized to sign on behalf of a *Deloitte Entity*.

Confidential Information – any information not generally known to the public, in any *Form*, that (1) relates to the operation of a *Deloitte Entity* or provides the *Deloitte Entities* with a competitive advantage, (2) consists of Personally Identifiable Information (*PII*) or other personal information about *Personnel*, client and other third party personnel, independent contractors, subcontractors, agents, vendors, suppliers or others which the Employer or another *Deloitte Entity* receives in the course of business, and (3) all other information entrusted to the Employer or another *Deloitte Entity* by clients and other third parties. *Confidential Information* includes, but is not limited to, *Intellectual Property*, supplier information, designs, business or marketing plans, forecasts and financial information, tax returns, tax identification numbers, agreements, client or prospective client lists, specific information about clients or prospective clients such as preferences for specific products and services, client or prospective client needs based on financial history and past purchases of services, client or prospective client development plans, specific rates charged to a client or offered to a prospective client and other business or client records. *Confidential Information* also includes, but is not limited to, debit or credit card information, employment applications, organization charts, performance ratings and other personnel records.

Deloitte Entity – the Employer, Deloitte LLP, and any corporation, company, partnership, limited liability company or other entity (a) that (i) is owned, directly or indirectly, in whole or in part, by Deloitte LLP (the “Deloitte U.S. Firms”), including but not limited to Deloitte LLP subsidiaries in India, the Deloitte Touche Tohmatsu verein, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, Deloitte Touche Tohmatsu Limited (“DTTL”) or any member firm of DTTL or affiliate thereof (collectively, the “DTTL Member Firms”) or (ii) controls, is controlled by or is under common control with any of the entities listed in clause (i); or (b) in which any *Personnel* participated on its behalf, or carried out any duties with respect to its affairs. For purposes of this Employment Agreement, the term “control” (including the terms “controlled by” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person or entity, whether through the ownership of voting securities, by contract, or otherwise.

Deloitte Property – *Confidential Information*, *Systems*, equipment, debit and credit cards issued in connection with my *Employment*, furniture, facilities and any and all other materials owned, licensed or leased by a *Deloitte Entity*, including, without limitation, computerized or electronic information and all copies thereof in any form or media, created by, furnished to, obtained by or prepared by me in the course of my employment in any capacity.

Deloitte India (Offices of the US) - The following companies shall be deemed to be the affiliates of each other and are collectively referred to as Deloitte India (Offices of the US): (i) Deloitte Consulting India Private Limited (ii) Deloitte Tax Services India Private Limited (iii) Deloitte Support Services India Private Limited (iv) Deloitte Financial Advisory Services India Private Limited and (v) Deloitte & Touche Assurance & Enterprise Risk Services India Private Limited.

Electronic Communications – all text, audio, video, images, information, data, files and attachments created, displayed, sent, received, posted, accessed or stored, whether deleted or not, by means of the *Systems*.

Employment – the nature of my relationship with the Employer or a *Deloitte Entity* pursuant to this Employment Agreement. Alternatively, and depending on context, *Employment* is the period of time during which this relationship persists.

Form - paper, computer disc, USB drive, website; any other tangible or electronic medium by which information may be stored or accessed; and human memory.

Independence – National Office (Independence) of Deloitte LLP.

Intellectual Property - works of authorship (including, without limitation, books, articles, data compilations, software and other copyrightable materials), materials, patents, inventions, designs, techniques, methodologies, processes, discoveries, know-how, ideas, trade secrets, moral rights, trademarks and other indicia of origin together with the goodwill therein, and all patent applications, copyright and trademark applications and registrations, and extensions and renewals thereof, throughout the world.

Intellectual Property Rights – all rights, title and interest in Intellectual Property.

PCAOB – the United States Public Company Accounting Oversight Board.

Personal Creations – *Intellectual Property* that meet all of the following criteria: (1) it is conceived, developed, and created by me on my own time without using *Deloitte Property* or *Personnel* (during work hours), facilities, *Confidential Information* or *Works* of a *Deloitte Entity*, (2) it is unrelated to the actual or reasonably anticipated business or research and development of a

Deloitte Entity, and (3) it does not result from any work performed by me and the *Personnel* (during work hours) for a *Deloitte Entity*.

Personnel – partners, principals, members, officers and employees of a *Deloitte Entity*.

PII – information (excluding business contact information such as an individual's name and one or more of the following: organization name, organizational title, organizational role, business address, business telephone number (including business cell phone number and business email address) relating to an identified or identifiable natural person. An identifiable natural person is a natural person who can be identified, directly or indirectly, by reference to an identification number or factors specific to his or her physical, physiological, mental, economic, cultural or social identity. Set forth below is a non-exclusive list of information that constitutes PII when such information relates to an identified or identifiable natural person:

- Account number (bank account, credit card, etc.)
- Address
- Biometric identifier
- Certificate or license number
- Date of birth
- Government identifiers (such as PAN)
- Name*
- Personnel Number
- Photograph or video identifiable to an individual
- Vehicle identifier or serial number
- Other information related to an individual that may directly or indirectly identify that individual (e.g., salary, performance rating, purchase history, call history, etc.)

* Note: When an individual's name is used with PII that is not business contact information, it is included in the definition of PII.

Pre-existing Agreements or Arrangements – agreements or arrangements that (1) relate to any *Pre-existing Creations*; or (2) may affect my ability to comply with the requirements of this Employment Agreement, including all contractual and other restrictions or obligations with other parties, including any post-employment restrictions and required notifications to the extent applicable under 18 United States Code §207, CFR 3.104-4, and India laws, rules and regulations that may or will impose limitations on my professional activities during my *Employment* (such as any non-compete agreements with prior employers and the one-year ban on lobbying contacts).

Pre-existing Creations – any *Intellectual Property* and *Intellectual Property Rights* that were developed or created by me, alone or with others, or otherwise acquired by me, before the period of my employment in any capacity with the Employer, in which I claim any ownership or right.

Proceedings – past or pending (1) actual or threatened claims or complaints of, or arising out of service to, present or former clients, (2) regulatory, self-regulatory, disciplinary, administrative, civil or criminal investigations, inquiries, charges, complaints, actions, sanctions, alternative dispute resolution proceedings, other proceedings or matters (other than criminal proceedings which relate solely to the operation of a motor vehicle) of any kind or nature, in India or any other jurisdiction, against me, including criminal proceedings arising out of my provision of professional services, proceedings brought by a professional association, or proceedings involving the Securities and Exchange Board of India, United States Securities and Exchange Commission or the PCAOB, other professional bodies like the Institute of Chartered Accountants of India or (3) matters of any kind or nature which could adversely affect my association with the Employer or my ability to perform my duties or responsibilities to the Employer, whether set forth in this Employment Agreement or otherwise, or my registration with or licensure by any governmental, quasi-governmental, or other regulatory agency, body or entity, in or outside the United States or India.

Systems – the communications systems or any part of such systems that a *Deloitte Entity* owns, licenses or operates and approves for use, including, but not limited to, e-mail, text messaging, Lotus Notes, Deloitte Online (eRoom), instant messaging, local area network, wide area network, Intranet (e.g., DeloitteNet, D Street), Internet, extranet, collaborative tools (e.g., blogs, wikis, etc.), laptop and desktop computers, servers, air cards, Personal Digital Assistants, cell phones, telephones and voicemail.

Works – all *Intellectual Property*, in any *Form*, created by me, alone or with others, during the period of my *Employment* that (1) is created within the scope of my *Employment*; (2) relates in any manner to the actual or anticipated business, research, or development of a *Deloitte Entity*; (3) results from any work assigned to or performed by me, alone or with others, for the Employer; or (4) is created with the use of *Deloitte Property*.

EXHIBIT B***Pre-existing Creations; Pre-existing Agreements or Arrangements***

I understand and agree that the Employer makes no attempt to verify my claim of ownership to any of the *Pre-existing Creations* listed, and makes no admission that any *Pre-existing Creations* listed are owned by me.

[If yes, please enter details below]

Yes, I do have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

X No, I do not have *Pre-existing Creations, Pre-existing Agreements or Arrangements*

<u>Title</u>	<u>Date</u>	<u>Brief Description</u>
---------------------	--------------------	---------------------------------

DocuSigned by:



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Jul 12, 2023

Signature

Date

Anagh Jitendrakumar Mishra

Name (Print)

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:



7689E5DB192A487...

Pooja Madnani

Talent

Jul 10, 2023

Its: Authorized Signatory

Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:57:50 -07:00

An *Authorized Signatory's* signature is required only if *Pre-existing Creations* or *Pre-existing Agreements* or *Arrangements* are listed pursuant to Paragraphs 2 and 11 of this Employment Agreement. The signature of an *Authorized Signatory* indicates his or her judgment made in light of Paragraph 2 that *Pre-existing Creations*, if any, are described and explained in sufficient detail so that the likelihood of confusion between the employee's *Pre-existing Creations* and the *Intellectual Property* of a *Deloitte Entity* can be avoided or minimized in the future and further indicates that the *Pre-existing Agreements* or *Arrangements* have been obtained and reviewed and that the *Authorized Signatory* is satisfied that such *Pre-existing Agreements* or *Arrangements* will not interfere with the employee's ability to comply with the requirements of this Employment Agreement.

EXHIBIT C

Proceedings

[none, unless otherwise specified]

Yes, I do have *Proceedings* to report

X

No, I do not have *Proceedings* to report

My signature below certifies that to the best of my knowledge, the information I have provided above, pursuant to Paragraph 3, is complete and accurate.

DocuSigned by:



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Signature

Anagh Jitendrakumar Mishra

Name

Jul 12, 2023

Date

EXHIBIT D

Exceptions to Post-Employment Restrictions: re: Clients

[none, unless otherwise specified]

As specified in Paragraph 13, I agree that after a period of three (3) years from my start date or the date of my employment, as the case may be, the Employer will have invested sufficient time, financial support and effort in developing and serving the clients listed on Exhibit D to support the application of the obligations of Paragraph 12 to those clients.

Yes, I do have
Post-Employment Restrictions
re: Clients

X No, I do not have
Post-Employment Restrictions
re: Clients

Name of Client Specified Kind of Services(s) Permitted

ACCEPTED AND AGREED TO:

Deloitte Tax Services India Private Limited

DocuSigned by:
Pooja Madnani
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Pooja Madnani

Talent

Its: Authorized Signatory

Jul 10, 2023
Date

I have read and understood the above policy terms.

DocuSigned by:
Anagh Jitendrakumar Mishra
2469C7395F5442E...

Anagh Jitendrakumar Mishra Jul 12, 2023

Signature Name Date



Sealed By: DS DELOITTE CONSULTING INDIA PRIVATE LIMITED 10
Sealed Time: 2023.07.11 05:57:50 -07:00

An Authorized Signatory's signature is required only if information is provided pursuant to Paragraph 13 of this Employment Agreement. The signature of an Authorized Signatory indicates his or her judgment that criteria in Paragraph 13 have been fully satisfied, the clients listed have been properly identified, and the kinds of services permitted have been described with sufficient specificity.

Terms and Conditions of Service

In continuation to our offer of employment with **Deloitte Tax Services India Private Limited** (the "Employer"), please note the terms and conditions of service.

The italicized terms in these Terms and Conditions of Service are defined in **Exhibit A** of the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement hereto.

Terms of Service

1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

Deloitte & Touche LLP performs attest services for certain of its clients and is subject to the independence requirements of, among others, the United States Securities and Exchange Commission (SEC), the United States Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of the Employer's employees and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining the Employer, you will be asked to review a listing of the attest clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your relatives may have that could affect the independence of the Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Employer, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

As a condition to your joining the Employer and continued employment, you are required to complete a representation regarding your understanding of, and compliance with, independence and other matters, on a periodical basis (as requested beginning on or prior to the date of you joining the Employer, annually thereafter, and upon certain changes in your role in the Employer), the details of which are provided in the independence representation. An example copy of this representation form is available for your reference on www.deloittenet.com. The representation should be made to the best of your knowledge and ability. It is your responsibility to consult on any matter should you be uncertain or have a question. You are also requested to refer to www.deloittenet.com and *Independence* for more information in this respect. The representations made by you will be subject to an audit and may be reviewed by Deloitte LLP representatives and shared with certain third parties. If you are selected for such an audit, you will need to submit certain personal financial records to Deloitte LLP's internal audit team. Please be assured that Deloitte LLP fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to Deloitte LLP to use the information provided by you for such purposes as provided in the policies regarding independence and ethics.

In the event you (i) do not cooperate or comply with the independence requirements, or (ii) do not complete the necessary representations, or (iii) make inaccurate representation(s); you may be subject to disciplinary action including and up to termination of employment with the Employer.

Please feel free to contact or consult *Independence* should you require any further information or if you have any specific concerns in this respect.

2. NON DISCLOSURE, NON SOLICIT AND INTELLECTUAL PROPERTY RIGHTS ASSIGNMENT AGREEMENT ("Employment Agreement")

You will be expected to sign the Employer's Employment Agreement. Please contact Talent for further details.

3. HARRASSMENT POLICY

Administrative Policy Release ("APR") 213 is the Employer's policy prohibiting harassment. Deloitte LLP's subsidiaries located in India ("Deloitte India (Offices of the US)") are committed to providing a working environment that is free from harassment based on caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis, in accordance with applicable Indian central, state or local law. Expressly forbidden are unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Depending on the circumstances, such harassment may also include conduct such as stereotyped or demeaning remarks or gestures or the display or circulation, whether in writing or electronically, of materials or pictures offensive to persons because of their caste, place of birth, race, religion, creed, color, citizenship, national origin, age, sex, gender, sexual orientation, marital status, disability, genetic information or any legally protected basis in accordance with applicable Indian central, state or local law. The full policy will be accessible to you on DeloitteNet after joining Deloitte U.S. India.

4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS

You will be provided with your standard working hours, which may vary over the course of your career. The Employer may, from time to time, subject to applicable laws, require the employee to work beyond these hours.

You shall be entitled to paid holidays and leave as per the Employer's policies.

Women employees are eligible for maternity benefits as per the recent amendments (2017) in the maternity benefit act, 1961, including having 26 weeks of maternity leave with pay, as applicable.

5. RETIREMENT AGE

The age of retirement for employees of Deloitte India (Offices of the US) is 60 years. Your employment will therefore automatically terminate at the end of the month in which you attain 60 years.

6. TRANSFERS

You may be transferred, assigned, or asked to attend training at the offices of a Deloitte Entity or its clients or third parties in India or abroad with or without additional compensation. In such an event, you will also be governed by the terms and conditions of service applicable to the transfer, assignment, or training.

7. NOTICE PERIOD FOR TERMINATION OF SERVICES

The notice period for termination of your services is **60 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

The Employer expects all employees to maintain the highest standards of professional conduct at all times.

In order to assure orderly operations and provide the best possible work environment, the Employer expects you to follow rules of conduct that will protect the interests and safety of all personnel, including but not limited to the Code of Ethics and Professional Conduct.

In the event of any breach of the Code of Ethics and Professional Conduct, non-performance of a contractual obligation or the terms and conditions laid down in this Annexure, or if you engage in any misconduct whether or not in connection with or affecting the business or affairs of the Employer or the work conduct, as specified by Employer, you will be subject to disciplinary action up to and including termination of your services/ employment with the Employer without any notice or payment in lieu of notice notwithstanding any other terms and conditions stipulated herein.

8. MISCONDUCT

Misconduct may include but is not limited to:

- Irregular attendance: repeated or excessive absence, tardiness or early departures/ late comings without approval.
- Unreported or unapproved absence (including overstay of leave) for more than five consecutive days or deviation from assigned and accepted schedule for more than five days.
- Falsification or manipulation in background verification process or employment records, employment information, or other records prior to or after joining the Employer.
- Falsification or manipulation of Deloitte Time & Expense (DTE).
- Knowingly providing false statements, either verbally or in written form.
- Neglect of normal duties and functions.
- Practices such as reading personal materials during working time, having obscene or inappropriate posters or screen savers at your work station, playing games at your work station, etc.
- Continued discharge of work functions that do not meet the standards reasonably expected.
- Breach of the confidentiality provision in the Non-Disclosure, Non-Solicit and Intellectual Property Rights Assignment Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable instructions of any member of management or any authorised person.
- Engaging in unapproved outside employment and activities as defined in APR 218 (US & IND)

(https://deloittenet.deloitte.com/About/Policies/Admin/Pages/218_OutsideEmploymentActivities_US.aspx).

- Installing, downloading, copying or duplicating any unauthorized or unlicensed software, programs, games, or attachments on any computer system of the Employer or of any *Deloitte Entity* or its clients.
- Engaging in any illegal activities.
- Workplace violence, including threats of physical violence.
- Corporate credit card delinquencies.
- Causing damage to the property of the Employer, any *Deloitte Entity*, its clients, or their respective personnel
- Going on or abetting a strike in contravention of any law.
- Theft of any property belonging to another, the Employer or any *Deloitte Entity*, or their respective personnel, clients, or visitors
- Possession of firearms, explosives, knives or any instruments that can be used as an injurious or deadly weapon in the workplace or at any *Deloitte Entity* sponsored event.
- Corruption, fraud, or misappropriation of funds.
- Failure to comply with the policies, guidelines, rules and regulations of the Employer or a *Deloitte Entity* as applicable.
- Excessive personal use of the Employer's telephone, fax or computer systems.
- Failure to adhere to applicable laws.
- Any act prejudicial to or in conflict with the interests of the Employer or a *Deloitte Entity*.

The above terms and conditions are based on, and should be read in conjunction with, the Employer's policies, guidelines, procedures and other rules currently applicable, including but not limited to Administrative Policy Releases (APRs) and Deloitte India (Offices of the US)'s other policies, guidelines, rules, and regulations. The above rules are subject to amendments from time to time and the amended rules, policies, procedures, and guidelines would be posted on the Employer's Intranet site i.e. <https://deloittenet.deloitte.com/Pages/Home.aspx> for employee reference. The policies will be updated from time to time in the future and we deem to have your consent to any and all such changes. Furthermore, upon acceptance of employment with the Employer, you may be requested to read and acknowledge acceptance of various policies and guidelines of the Employer. It is expected that you will read and acknowledge all such communications.

Effective as of **November 13, 2023**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.



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Signature

Anagh Jitendrakumar Mishra

Name



Jul 10, 2023

Mr. Anagh Jitendrakumar Mishra

Panlal Nagar Shilangan Road,

Amravati, 444605

India

Training Agreement

Dear Anagh:

On behalf of **Deloitte Tax Services India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Tax Consultant I** pursuant to the terms and conditions of your offer letter dated **November 13, 2023**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company.

As you may be aware, as a condition of employment with the Company, you may be required to travel Overseas to attend a series of training sessions for a period of up to 90 days. This training will be a combination of classroom procedural training as well as on-site training to observe employees conducting similar work at various client locations. This training represents the confidence we have in your ability to be a valuable member of the practice of the Company.

As per Company policy, we kindly bring to your attention that all employees attending training overseas are required to sign a Training Agreement which will obligate the employee to repay a calculated amount of the costs associated with the training, only if the employee resigns his/her position or are terminated for cause within a specified period after completion of the training (usually between 6 to 18 months). This repayment obligation disappears after the specified period of time has lapsed. We all look forward to seeing you again soon and having you join our team of outstanding professionals.

Sincerely,

For **Deloitte Tax Services India Private Limited**

DocuSigned by:

Pooja Madnani

By:

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Signature

Authorized Signatory