



Nov 17, 2023

Ashwini Kumar Behera
Hyderabad

PRIVATE AND CONFIDENTIAL

Employment Offer Letter and Terms and Conditions of Employment

Dear Ashwini,

We are pleased to offer you employment with **PricewaterhouseCoopers Service Delivery Center – (Bangalore) Private Limited ("Company" or "PwC AC Bangalore")** in the position of **Associate 2**. Your work location will be **Hyderabad**. Reporting lines and location are subject to change depending on business requirements. The title, roles and responsibilities may also be varied from time to time as may be evaluated and considered appropriate by the Company and in accordance with the policy of the Company.

If you accept this offer, your commencement date with us will be on or before **14 December, 2023**, or such other date as may be communicated by us to you in writing ("**Employment Commencement Date/ Date of Joining**").

Remuneration Package:

1. Gross Salary:

You are being offered a gross salary of **Rs.966,006 /- [Nine Lakh Sixty Six Thousand & Six Only]**. The details of your gross salary are specified in Annexure 1 to this offer letter ("**Offer Letter**").

2. Incentive Compensation:

In addition to the annual compensation as mentioned above, you may also be eligible for bonuses from time to time, as may be set forth in the respective incentive compensation programs, as applicable to your position.

Under the Company's current incentive programs, you may be eligible for an Annual Performance Bonus, as applicable to your position. The amount and timing of, and eligibility for, any bonus shall be at the sole discretion of the Company. Bonuses and rewards are provided by the Company as an incentive for your continued employment with the Company; therefore, in order to earn, and be eligible to receive a bonus, you must be actively employed by the Company on the date such bonus or reward is to be paid. The Company may at any time and in its sole discretion amend, suspend, vary and modify any of the terms and conditions of the incentive compensation programs, guidelines and policies.

3. Benefits:

You will be eligible for Company sponsored India specific benefit programs such as gratuity, provident fund, group medical insurance for the employee and his/her family, life insurance and accident insurance for the employee. You are also eligible for the executive health check-up plan, for a free annual health check-up which contains a series of tests.

Other Terms: Please read the following terms and contact us with any questions that you may have.

1. Employment Agreement:

Once you accept this offer, you will be required to sign an employment agreement ("**Employment Agreement**"), the format of which is attached to this Offer Letter. Your employment with the Company will be on the terms of this Offer Letter and the Employment Agreement until the end of your employment with the Company.

2. Working Hours:

You will be required to work, for such hours as are reasonably necessary to meet the Company's requirements, in a variety of locations and for proper discharge of your duties. The working hours will be consistent with Company's policies and will include such reasonable working hours as might be required for performing your duties competently and to meet the Company's requirements. You hereby agree and volunteer to work during the night shift, as and when the Company feels that your services are required. You confirm that you have no objection whatsoever to work during the night shift, as per the Company's policies.

3. Promotion and Salary Review:



You will be eligible to participate in the promotion and salary review process as per the policy of the Company.

4. Visa:

If you do not have the right of abode, the right to land or the status of unconditional stay in India, an employment visa is required for your employment. The Company will assist you with obtaining the necessary documents for you and your family. Any continued employment is contingent upon the immigration authorities approving any renewal of the employment visa and will automatically be deemed to be terminated should such approval not be granted.

5. Taxation:

Your remuneration and benefits have been stated gross of tax. You will be responsible for all Indian salaries tax on your remuneration, allowance and benefits, where applicable. In the event that you have sources of income or expense outside of your employment with the Company, you are responsible for ensuring adherence to the tax laws on those matters as well.

6. Travel, Assignments or Secondment:

a. **Within India:** You are required to work on any project to which you are assigned, unless there is good reason not to do so.

b. **Outside India:** While based in India you may be required to travel and stay to work on projects outside India, within and/or outside the Asia Pacific region.

7. Termination:

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

(b) You will automatically retire from services upon attaining the age of sixty (60) years. An extension may however be granted at the sole discretion of the Company.

(c) 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

As such the Company may terminate your employment on an immediate basis for any of the following conduct on your behalf effective immediately :

- (i) acts of fraud, dishonesty or misconduct involving moral turpitude;
- (ii) commission or conviction of any criminal offence;
- (iii) engagement in any activity that you know or should know could harm the business or reputation of the Company;
- (iv) material failure to adhere to the Company's corporate codes, policies or procedures;
- (v) continued failure to meet performance standards as determined by the Company;
- (vi) a breach or threatened breach of any material provision of this Offer Letter or the Employment Agreement if it is not cured to the Company's satisfaction within a reasonable period after the Company provides you with notice to your address on the Company's records of the breach; provided that no notice and cure period will be required if the breach cannot be cured;
- (vii) violation of any statutory, contractual, or common law duty or obligation to the Company, including without limitation, the duty of loyalty.

In case of termination on account of any of the above reasons, you will only be entitled to earned and unpaid gross salary, accrued leave (if any) and any other applicable statutory payments through the effective termination date.

(d) The Company may terminate your employment for reasons other than those specified above or for no reason, effective upon a prior written notice of at least sixty (60) days or payment in lieu of such notice. In the event that the effective date of your termination is less than sixty (60) days, you will receive payment of the net amount of gross salary you are entitled to in lieu for the remaining notice period, less any deductions or withholdings, as required by law.

(e) You agree to provide the Company with a prior written notice of at least sixty (60) days of your resignation, which shall be effective at the end of the notice period, unless agreed otherwise.

8. Return of Property:



Upon termination of employment, you will be required to return all property (including but not limited to keys, records, notes, data, computer discs or tapes, memoranda, business cards, security passes and equipment) which is held in your possession, custody or under your control, belonging to or relating to business affairs of the Company.

9. Acknowledgement:

You acknowledge that your joining the Company will not breach any agreement relating to employment or the provision of services to which you are or have been a party.

The Company may amend or discontinue any of its plans, programs, policies and procedures at any time for any or no reason with or without notice to the extent permitted by law.

We are excited about having you join us. On behalf of the PwC AC Bangalore team, we hope you find these terms and conditions suitable. If you have any questions about the contents of this letter, please do not hesitate to contact us on us_advisory_ac_india_hc_operations@pwc.com.

10. To indicate your acceptance and agreement with all the terms of this Offer Letter and the attachments including the Employment Agreement, please share the signed copy of the Offer Letter, no later than **20 November, 2023**. It is clarified that the employment offer made to you under this Offer Letter will automatically lapse on **20 November, 2023** and will no longer be valid if we do not receive your signed acceptance of the Offer Letter. It is further clarified that the employment offer under this Offer Letter is contingent upon you joining the services of the Company on the Employment Commencement Date. The employment offer made to you under this Offer Letter, will be deemed withdrawn on your failure to join the services on the Employment Commencement Date.

Yours truly,
For PricewaterhouseCoopers Service Delivery Center (Bangalore) Private Limited

Navya B V
Navya B V (Nov 17, 2023 13:18 GMT+5.5)

Authorized Signatory

Date: Nov 17, 2023

I, **Ashwini Kumar Behera**, accept the offer and terms of employment as detailed in this letter and the attached Employment Agreement.

Ashwini Kumar Behera

Date: Nov 19, 2023



Annexure 1	
<div> <div>Date: Nov 17, 2023</div> <div> <div>Private and Confidential</div> <div> <div>Name: Ashwini Kumar Behera</div> <div>Designation: Associate 2</div> </div> </div> </div>	
Salary Components - Annual	
Particulars	Amount (Rs.)
Basic Salary (40% of Gross Salary)	386,402
Flexible Benefit Package (FBP)*	533,236
Employer contribution of PF	46,368
Gross Salary	966,006
Benefits Estimated Value	
Term Life Insurance	3,775
Group Accident Insurance	378
Group Medical Insurance	30,912
Employee Assistance Program and wellness resources	400
Total Benefits (1)	35,465
Gratuity	As per Payment of Gratuity Act 1972
<p>*FBP can be used for the following components:</p> <ol style="list-style-type: none"> 1. Food Coupons (Sodexo) - INR 26,400 (i.e.2200 per month) 2. Leave Travel Allowance (LTA) - up to a maximum of FBP amount available for allocation 3. House Rent allowance (HRA) - 40% of Basic for Non-Metro, 50% of Basic for Metro 4. Special Allowance - Balancing Figure, FBP minus all above components <p>The above are subject to applicable taxes as per the Indian law.</p> <p>All the above benefits are as per Company's policies and may have tax implications. These are subject to change from time to time as may be evaluated and considered appropriate by the Company and in accordance with the policies of the Company. Benefits if not availed cannot be claimed as cash equivalent (1) The value above is only the estimated monetized value of the applicable benefits</p>	



EMPLOYMENT AGREEMENT/ASSOCIATE 2

This Agreement ("Agreement") is between PricewaterhouseCoopers Service Delivery Center (Bangalore) Private Limited ("Company" or "PwC AC Bangalore") and Ashwini Kumar Behera ("You" and all similar references).

1. Definitions

(a) "Cessation Date" means the effective date of cessation of your employment with PwC AC Bangalore.

(b) "Cause" means any of the following conduct by you:

(i) acts of fraud, dishonesty or misconduct involving moral turpitude;

(ii) commission or conviction of any criminal offence;

(iii) engagement in any activity that you know or should know could harm the business or reputation of PwC AC Bangalore;

(iv) material failure to adhere to PwC AC Bangalore's corporate codes, policies or procedures;

(v) continued failure to meet the performance standards as determined by PwC AC Bangalore

(vi) a breach of any provision or threatened breach of any material provision of this Agreement if the breach is not cured to PwC AC Bangalore's satisfaction within a reasonable period after PwC AC Bangalore provides you with notice to your address on PwC AC Bangalore's record of the breach provided that no notice and cure period will be required if the breach cannot be cured; and

(vii) violation of any statutory, contractual, or common law duty or obligation to PwC AC Bangalore, including without limitation the duty of loyalty.

(c) "Offer Letter" means the employment offer letter dated Nov 17, 2023 by which you were offered employment with PwC AC Bangalore and accepted by on Nov 19, 2023 .

2. Employment

2.1 You accept employment on the terms of the Offer Letter and this Agreement along with its exhibits thereto until the end of your employment with PwC AC Bangalore in accordance with clause 6 of this Agreement.

2.2 Probation: You will be on probation for the first 180 days of employment, including your date of joining. This period will be on a trial basis and would be considered a continuation of the employment selection process and therefore will be termed as your probationary period with the Company. Your continued employment with the Company will be confirmed by the Company by a communication to that effect. It may be specifically noted that unless such confirmation is received by you you will continue to be on probation. The Company may at its sole discretion at any time extend this period of probation for an additional period of two (2) months or any such period as required at Company's discretion upon notice to you. During this probationary period PwC AC Bangalore may terminate your employment by giving 15 days' notice in writing or salary in lieu of notice to you with or without cause and without stating any reasons whatsoever. If you desire to terminate your employment during the probation period, you shall provide the Company 15 days prior notice in writing with reason for such termination.

2.3 By signing this Agreement, you agree to:

(a) devote your professional time and effort to PwC AC Bangalore's business and to refrain from professional practice outside of the interests of PwC AC Bangalore or any of its subsidiaries;

(b) abide by all policies of PwC AC Bangalore, current and future, including but not limited to the Equal Employment Opportunity policy attached as Exhibit A and the Anti-Harassment policy attached as Exhibit B to this Agreement;

(c) abide by the Confidentiality and Intellectual Property Agreement attached as Exhibit C to this Agreement; and



(d) abide by the terms of the Consent Form concerning personal data attached as Exhibit D to this Agreement.

(e) Abide by the terms of the Exhibit E concerning past employment obligations

2.4 You also confirm that you are not currently bound by any agreement that could prohibit or restrict you from being employed by PwC AC Bangalore or from performing any of your duties under this Agreement.
rict you from being employed by PwC AC Bangalore or from performing any of your duties under this Agreement.

3. Compensation and Benefits

As of the commencement of your employment, PwC AC Bangalore will pay you a salary as specified in the Offer Letter, less required and authorized withholdings and deductions, payable in 12 equal monthly installments in accordance with PwC AC Bangalore's normal payroll practices.

4. Leave Entitlement

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

5. Covenants

While employed with PwC AC Bangalore, and for 1 (one) year after your Cessation Date you shall not directly or through anyone else solicit, employ or retain any current employee of PwC AC Bangalore. You agree that these obligations protect PwC AC Bangalore's legitimate interests without unreasonably restricting your ability to earn a living after leaving PwC AC Bangalore.

6. Termination and Resignation

(a) You shall retire from services immediately upon attaining the age of sixty (60) years. An extension may however be granted at the sole discretion of the Company.

(b) 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.

As such PwC AC Bangalore may terminate your employment on account of Cause effective immediately without giving any notice or pay in lieu of notice .

You will only be entitled to earned and unpaid salary and salary for accrued leave and any other statutory payments (if any) until the effective termination date.

(c) PwC AC Bangalore may terminate your employment for reasons other than Cause or for no reason, effective upon at least sixty (60) days written notice or payment of the salary in lieu of such notice less any required deductions or withholdings as required by law. In the event that the effective date of your termination is less than sixty (60) days, you will receive payment of the salary you are entitled to in lieu for the remaining notice period less any required deductions or withholdings, as required by law.

(d) You agree to provide PwC AC Bangalore with prior notice of at least sixty (60) days of your resignation, which shall be effective at the end of the notice period unless agreed otherwise. The Company management has the discretion for any notice period waive-off based on the work obligations.

(e) In case of failure to serve the notice period, you will agree to pay equivalent gross salary in lieu of the notice period not served. The company may at its sole discretion adjust any unused vacation against notice period.

(f) The Company may require you to utilize any accrued leave during the notice period.

7. Arbitration

(a) All disputes between you and PwC AC Bangalore shall be resolved by arbitration in Bangalore or any other mutually agreeable location in India. Arbitral disputes include without limitation employment, employment termination claims and claims by you for employment discrimination, harassment, retaliation and wrongful termination.

(b) Arbitration shall be conducted under the auspices of the Indian Council of Arbitration before a panel of three arbitrators, which shall consist of one person selected by each of the two sides to the dispute and the third person jointly selected by the other two arbitrators.

(c) The arbitration panel shall have no authority to modify this Agreement (except pursuant to clause 8 of this Agreement) or to award punitive or exemplary damages. PwC AC Bangalore may, without waiving its right to compel arbitration, seek injunctive or other provisional relief from a court of competent jurisdiction, to prevent any arbitration award from being rendered ineffectual, to protect PwC AC Bangalore's confidential information or



intellectual property or for any other purpose in the interests of PwC AC Bangalore.

The courts at Bangalore or any court of competent jurisdiction in any other state will have jurisdiction over any proceeding relating to arbitration, and may enter judgment on any arbitration award rendered or grant judicial recognition of the award or an order of enforcement.

8. Entire Agreement

This Agreement and the Offer Letter forms the entire agreement between you and PwC AC Bangalore regarding these matters and supersede any verbal and written agreements on such matters. In the event of a conflict between the main body of this Agreement or the Offer Letter and the Exhibits, the main body of the Agreement or the Offer Letter shall take precedence. This Agreement may be modified only by a written agreement signed by you and the Authorized Signatory of PwC AC Bangalore or their designee, provided that the policies of the Company may be amended at any time for any or no reason with or without notice to the extent permitted by law.

9. Severability

(a) If any provision of this Agreement is held invalid or unenforceable for any reason, the invalidity shall not nullify the validity of the remaining provisions of this Agreement.

(b) If any provision of this Agreement is determined by a court or arbitration panel to be unenforceable by reason of being overly broad in duration, geographical coverage or scope or unenforceable for any other reason, such provision will be narrowed so that it will be enforced as much as permitted by law.

10. Waiver

Any party's waiver of the other party's breach of any provision of this Agreement shall not waive any other right or any future breaches of the same or any other provision.

11. Choice of Law

The Offer Letter and this Agreement shall be governed by laws of India. You and PwC AC Bangalore consent to the non-exclusive jurisdiction and venue of the courts in Bangalore and agree that any permitted lawsuit may be brought to such courts or any other court of competent jurisdiction as provided in clause 7 of this Agreement.

12. Assignment and Beneficiaries

This Agreement only benefits and is binding on the parties and their permitted assigns provided that you may not assign your rights or duties under this Agreement without the express prior written consent of the other parties. PwC AC Bangalore may assign any rights or duties that it has, in whole or in part, to its affiliates and subsidiaries without your consent.

13. Counterparts

For convenience of the parties, this Agreement may be executed in one or more counterparts, each of which shall be deemed an original for all purposes.

14. Survival

Clauses: 2, 5, 7 through 13 and Exhibits C and D shall survive any termination of this Agreement or your employment (including your resignation).

The parties to this Agreement state that they have read, understood and agree to be bound by this Agreement:

For PricewaterhouseCoopers Service Delivery Center (Bangalore) Private Limited

Navya B V
Navya B V (Nov 17, 2023 13:18 GMT+5.5)

Authorized Signatory

Nov 17, 2023

Ashwini Kumar Behera

Ashwini Kumar Behera

Nov 19, 2023



EXHIBIT A

Equal Employment Opportunity

It is the policy of PwC AC Bangalore and its group of companies to provide equal employment opportunity for all applicants and employees. PwC AC Bangalore does not unlawfully discriminate on the basis of race, color, religion, sex, national origin, age, disability, or any other legally protected classification. PwC AC Bangalore also makes reasonable accommodations for disabled employees. An employee who believes he or she has a disability and requires an accommodation should inform their Human Resources Manager so that the employee's request can be evaluated. PwC AC Bangalore prohibits the harassment of any individual and further prohibits the harassment of any individual based on any of the aforementioned legally protected classifications. Unlawful discrimination or harassment shall not be tolerated by PwC AC Bangalore.

This policy applies to all areas of employment including, but not limited to, recruitment, recruitment advertising and/or other communications media, hiring, rates of pay and other compensation, benefits, overtime, promotions, transfers, demotions, training, layoffs, or terminations, recalls, disciplinary actions and all other terms, conditions, or privileges of employment.

PwC AC Bangalore, as required by law, will establish a written affirmative program to strive for best utilization of minorities, the disabled and women throughout our workforce. The results will be reviewed no less than annually and adjusted appropriately to meet stated goals. The coordinator of this program is the Director - HC at PwC AC Bangalore.

The coordinator will be responsible for ensuring the creation of the program with the inclusion of its multiple requirements, the development of an audit procedure to measure the effectiveness of the program and the facilitation of the annual status presentation to the executive management group.

Each employee is required to abide by this policy and assist with its enforcement. Violation of this policy will result in disciplinary action, up to and including termination of employment. If an employee believes that he/she has been unlawfully discriminated against in an employment matter, please direct your concerns to the Director - HC the Equal Employment Opportunity coordinator for PwC AC Bangalore. A prompt and thorough investigation shall be conducted and a determination made as to the appropriate management response. Full cooperation by each employee asked to assist during an investigation is required and no reprisals shall result from the reporting or assisting in the investigation of, concerns related to this policy. Concerns or complaints of any retaliation should be directed to the Director-HC immediately.



EXHIBIT B

Anti-Harassment Policy

PwC AC Bangalore and its group of companies prohibits sexual or other unlawful harassment of its employees, vendors, clients or applicants, whether engaged in by company personnel, clients, customers, vendors, or others. This policy also prohibits employment actions that are based on an employee's submission to or rejection of unwelcome sexual advances or other behavior prohibited by this policy. This policy applies at PwC AC Bangalore facilities and at other locations where our employees conduct business or socialize, such as client sites or at company or client sponsored business and social functions including homes of the employees during a work from home setup and all employees are to adhere to this policy even in the course of online meetings, virtual socialization activities and/ or engaging in informal conversations during a work from home setup.

Sexual harassment is viewed as a form of employee conduct that undermines the integrity of the employment relationship. For the purposes of this policy, sexual harassment is defined as sexual behavior that is unwelcome, is personally offensive, and/or creates a hostile, intimidating or offensive work environment. PwC AC Bangalore will not tolerate sexual harassment by anyone – supervisors, employees, vendors, or clients.

Some examples of sexual harassment are:

- Unwelcome or unwanted sexual advances. This includes patting, pinching, brushing up against, hugging, cornering, kissing, or any other similar physical contact considered unwelcome by another individual.
- Requests or demands of sexual favors. This includes subtle or blatant expectations, pressures, or requests of any type of sexual favor accompanied by an implied or stated promise of preferential treatment or negative consequences concerning one's employment.
- Verbal abuse or kidding that is sex-oriented and considered unwelcome by another person. This includes comments about an individual's body or appearance (where such comments go beyond a mere compliment); off-color jokes that are clearly unwanted or considered offensive by others; or any other tasteless, sex-oriented comments, innuendoes, or offensive actions.
- Any sexually oriented conduct that would unreasonably interfere with another's work performance. This includes extending unwanted sexual attention to someone, which reduces personal productivity.
- Participation in fostering a work environment that is intimidating, hostile, or offensive because of unwelcome or unwanted sexually oriented conversation, suggestions, requests, demands, physical contacts, or attention.
- Possession in the workplace or display of sexually suggestive objects or pictures; emails, internet sites, or other correspondence with sexually suggestive content.
- Tangible employment decisions made because of or influenced by an individual's compliance with or refusal to comply with sexual demands.
- Any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

This policy also expressly prohibits behavior that harasses an employee or applicant on the basis of his or her race, color, creed, religion, age, gender, national origin, citizenship status, marital status, sexual orientation, disability, or other category protected by Central, State, or local law. Forms of such harassment can include physical, verbal and nonverbal behavior that harasses, disrupts, or interferes with an employee's work performance or in any way creates or contributes to an intimidating, hostile or offensive work environment. This behavior includes, by way of example only, epithets, slurs, off-color jokes, threats, or posters, cartoons, emails, or drawings that are insulting, degrading, derogatory or ridiculing of one based on his or her protected status.

Behavior prohibited by this policy often can occur without the knowledge of others and what one may regard as offensive, another may not. For the company to effectively implement this policy, all persons must respond to and report behavior that violates this policy. Cooperation in preventing this type of conduct is essential.



If you believe that you have been subjected to inappropriate sexual or other behavior, you should immediately tell the offender that his or her behavior is offensive and must cease. If such a direct approach is ineffective or impractical under the circumstances, you must report such behavior to one of the persons identified below. If you have reason to believe that another employee of the company has been subjected to or has engaged in behavior that violates this policy, you should also immediately inform one of the individuals identified below.

The Internal Committee ("IC") duly constituted by PwC AC Bangalore under applicable law is available to investigate, promptly and thoroughly, any such complaint or report of inappropriate behavior. Complaints and investigations will be handled in a confidential manner consistent with the need to investigate and take corrective action.

If you are aware of conduct by anyone — including those at any level — that may be unethical, illegal or inconsistent with PwC's Code of Conduct, Our Standards, values or policies — help is available. Talk to your Human Capital Team (HR) representative. You can also report your concerns to the Ethics Helpline, anonymously if you prefer at Bangalore/Hyderabad/Kolkata/Mumbai AC: 000-800-100-1555.

In response to a meritorious complaint, PwC AC Bangalore will as necessary or appropriate, take disciplinary action against anyone found in violation of this policy, up to and including termination of employment.

Overall responsibility for PwC AC Bangalore's Equal Employment Opportunity and Sexual Harassment policy has been assigned to the Director-HC who is responsible for the implementation and enforcement of this policy.

Every employee may access this confidential system without fear of reprisal. This policy also prohibits retaliation against anyone who in good faith complains under this policy or participates in an investigation. Full cooperation by each employee asked to assist during any investigation pursuant to this policy is required. Complaints of retaliation (actual, threatened or feared) also should be directed to one of the individuals identified above.



EXHIBIT C

Confidentiality and Intellectual Property Agreement

As a material part of the consideration for my employment by PwC Service Delivery Center – Bangalore Private Limited and the salary and other compensation that I shall receive during my employment, I acknowledge and agree that, by my signature on the document to which this Confidentiality and Intellectual Property Agreement ("CIPA") is attached as an exhibit, I also agree to this CIPA's terms:

1.

(a) I will, both during my work for PwC AC Bangalore and thereafter, hold in confidence and not directly or indirectly reveal, report, publish, disclose, transfer or otherwise share or make any Proprietary Information (as defined below) accessible, to any person or entity, or utilize any Proprietary Information for any purpose, except in the course of my work for PwC AC Bangalore's sole benefit. In addition, I will not remove, reproduce, transmit, summarize or copy any Proprietary Information except as expressly required by PwC AC Bangalore to enable me to perform my duties. I understand that this Section 1 is effective as of the commencement of my employment with PwC AC Bangalore or the date I acquired knowledge of any Proprietary Information, whichever is earlier.

(b) I will not knowingly use for the benefit of, or disclose to any person employed by, PwC AC Bangalore confidential information of any of my former employers or of any other third party or otherwise knowingly infringe or misappropriate any proprietary right of any third party. I represent and warrant that no contract, agreement or other obligation between or among me and any third party will interfere in any manner with my complete performance of my duties to PwC AC Bangalore or with my compliance with the terms and conditions of this CIPA. Without limiting the foregoing, I (have / have not) signed an agreement with [·], a previous employer or other entity, relating to inventions and confidential information. I (can/cannot) furnish PwC AC Bangalore with a copy of said agreement.

(c) "Proprietary Information" as used in this CIPA means all information or material disclosed to or known to me as a consequence of my employment with PwC AC Bangalore or any affiliate of PwC AC Bangalore ("affiliate" includes without limitation, for purposes of this CIPA, subsidiaries and other related entities of PwC AC Bangalore), including, without limitation, third party information that PwC AC Bangalore treats as confidential and any information disclosed to or developed by me or embodied in or relating to works for hire. Proprietary Information includes, but is not limited to discoveries, ideas, inventions, concepts, software in various states of development and related documentation, designs, drawings, specifications, techniques, methodologies, models, data, source code, object code, documentation, diagrams, flow charts, research, development, processes, training materials, templates, procedures, "know-how," tools, client identities, client accounts, web design needs, client advertising needs and history, client reports, client proposals, product information and reports, accounts, billing methods, pricing, data, sources of supply, business methods, production or merchandising systems or plans, marketing, sales and business strategies and plans, finances, operations, and information regarding employees and other similar information (whether or not reduced to writing). Notwithstanding the foregoing, information that is publicly known and is generally employed by the trade at or after the time I first learn of such information (other than as a result of my breach of the CIPA), shall not be deemed part of the Proprietary Information.

2.

(a) All Works (as defined below) shall belong exclusively to PwC AC Bangalore and/or its affiliates, as the context may require whether or not fixed in a tangible medium of expression. Without limiting the foregoing, to the maximum extent permitted under applicable law, all Works shall be deemed to be "works made in the course of your employment with the PwC AC Bangalore" or "works made for hire", under Section 17 of the Indian Copyright Act, 1957 (as amended from time to time) and PwC AC Bangalore shall be deemed to be the author thereof. If and to the extent any Works are determined not to constitute "works made for hire," or if any rights in the Works do not accrue to PwC AC Bangalore as a work made for hire, I hereby irrevocably assign and transfer to PwC AC Bangalore to the maximum extent permitted by law all right, title and interest in the Works, including all copyrights (including moral rights), patents, trade secret rights, and other proprietary rights in or relating to the Works. To the extent my moral rights cannot be assigned, I hereby irrevocably and expressly waive them and agree not to assert any claims based on such rights against PwC AC Bangalore or its affiliates. Without limiting the foregoing, I hereby irrevocably assign and transfer to PwC AC Bangalore all economic rights to the Works, including the rights to reproduce, manufacture, use, adapt, modify, publish, distribute, sublicense, publicly perform and communicate, translate, lease, sell, offer for sale, import, export and otherwise exploit the Works. I shall have no right to exercise any rights to the Works. Notwithstanding the provisions of Section 19(4) of the Copyright Act, 1957, such assignment in so far as it relates to



copyrightable material shall not lapse nor the rights transferred therein revert to me, even if PwC AC Bangalore does not exercise the rights under the assignment within a period of 1 (one) year from the date of assignment.

I further acknowledge and agree that I waive any right to and will not raise any objection or claims to the Copyright Board with respect to the assignment, pursuant to Section 19A of the Copyright Act, 1957. Without limiting the foregoing, I will not have the right to and will not reproduce, adapt, modify, publish, distribute, sublicense, publicly perform or communicate, translate, lease, import or otherwise exploit the Works, except as expressly authorized by PwC AC Bangalore in the scope of my employment. I expressly acknowledge and agree that I wish to remain anonymous and not to have my name or any pseudonym used in connection with the Works. I hereby approve any and all modifications, uses, publications and other exploitation of the Works that PwC AC Bangalore or any successor or transferee thereof may elect to make, and I expressly agree that no such modifications, uses, publications or exploitations will or may cause harm to my honor or reputation. I agree that no modification, use or publication of the Works by PwC AC Bangalore or any successor or transferee thereof will be deemed to constitute a distortion or mutilation of the Works. PwC AC Bangalore shall have the unrestricted right to transfer and convey any or all of PwC AC Bangalore's rights in or relating to the Works to any person or entity.

(b) I understand that the CIPA is not intended and shall not be interpreted to assign to or invest in PwC AC Bangalore any of my rights in any inventions developed entirely on my own time without using PwC AC Bangalore's equipment, supplies, facilities, resources, or trade secret information, except for those inventions that either relate at the time of conception or reduction to practice of the inventions to the business of PwC AC Bangalore or the actual or demonstrably anticipated research or development of PwC AC Bangalore, or result from any work that I performed for PwC AC Bangalore.

(c) I will keep and maintain adequate and current written records of all inventions, original works of authorship, trade secrets or other Works in which rights vest in or are assigned to PwC AC Bangalore hereunder. The records will be in the form of notes, sketches, drawings, and any other format that may be specified by PwC AC Bangalore. The records will be available to and remain the sole property of PwC AC Bangalore at all times.

(d) I will provide any assistance reasonably requested by PwC AC Bangalore to protect its proprietary and intellectual property rights, including, to obtain Indian or foreign letters patent and copyright registrations covering inventions, original works of authorship and other Works belonging or assigned hereunder to PwC AC Bangalore. I will execute any transfers of ownership of letters patent or assignments of copyrights or other proprietary rights transferred or assigned hereunder (including short form assignments intended for recording with the Indian, U.S. or any other foreign copyright and patent authorities, or any other entity). I understand that my obligations under this Section shall survive any termination of this CIPA or of my employment in perpetuity, provided that PwC AC Bangalore will compensate me at a reasonable rate for time actually spent performing such obligations at PwC AC Bangalore's request after such termination. If PwC AC Bangalore is unable for any reason whatsoever, including my mental or physical incapacity, to secure my signature to apply for or to pursue any application for any United States or foreign letters patent or copyright registrations or on any document transferring or assigning any patent, copyright or other proprietary right that I am obligated hereunder to transfer or assign, I hereby irrevocably designate and appoint PwC AC Bangalore and its duly authorized officers and agents as my agent and attorney in fact, to act for and on my behalf and in my stead to execute and file any such applications and documents and to do all other lawfully permitted acts to further the application, registration, prosecution and issuance of letters patent or copyright registrations or transfers or assignments thereof or of any other proprietary rights with the same legal force and effect as if executed by me. This appointment is coupled with an interest in and to the inventions, works of authorship, trade secrets and other Works to which any proprietary rights may apply and shall survive my death or disability.

(e) **"Works"** means:

1. any inventions, trade secrets, ideas or original works of authorship that I conceive, develop, discover or make in whole or in part during my employment with PwC AC Bangalore (which term includes, for purposes of this entire definition, any affiliate of PwC AC Bangalore), or which I conceived, developed, discovered, or made in whole or in part during my employment or relationship with PwC AC Bangalore, and that relate to the business of PwC AC Bangalore or its actual or demonstrably anticipated research or development,
2. any inventions, trade secrets, ideas or original works of authorship that I conceive, develop, discover or make in whole or in part during or after my employment with PwC AC Bangalore, or which I conceived, developed, discovered, or made in whole or in part during my employment or relationship with PwC AC Bangalore, and which are made through the use of any of PwC AC Bangalore's or any PwC AC Bangalore's predecessors' equipment, facilities, supplies, trade secrets or time, or which result from any work that I perform or performed for PwC AC Bangalore, and any part or aspect of any of the foregoing.



3. For purposes of Sections 2(a), (b), (c) and (d) of this CIPA, the term PwC AC Bangalore shall mean (i) PwC AC Bangalore for any period of time during which I am employed by PwC AC Bangalore and (ii) any affiliate of PwC AC Bangalore for any period of time during which I am employed by such affiliate.
3. I will return immediately to PwC AC Bangalore all property of PwC AC Bangalore and its affiliates (including without limitation all Proprietary Information, documents, notes and other work product) in my possession or control, including duplicates, when I leave my employment or whenever PwC AC Bangalore may otherwise require that such Proprietary Information and other property be returned.
4. I will comply, and do all things necessary to assist PwC AC Bangalore to comply, with the laws and regulations of all governments under which PwC AC Bangalore does business, and with the provisions of contracts between PwC AC Bangalore and any such government or its contractors, or between PwC AC Bangalore and any private contractors, that relate to intellectual property or to the safeguarding of information, including the signing of any confidentiality agreements required in connection with the performance of duties during my employment with PwC AC Bangalore.
5. I understand and agree that the provisions of this CIPA shall remain in full force and effect in accordance with their terms notwithstanding any termination of my employment with PwC AC Bangalore for any or no reason.
6. The CIPA constitutes the entire agreement between PwC AC Bangalore and me with respect to the subject matter hereof and supersedes all prior and/or contemporaneous understandings, agreements or communications, whether oral or written, on such subject matter, provided that the provisions of any other written agreement between PwC AC Bangalore and me shall remain in full force and effect in accordance with its terms.
7. The CIPA shall be governed by and construed and enforced in accordance with the laws of India.
8. The CIPA may not be amended or modified except by a written document signed by me and a duly authorized representative of PwC AC Bangalore. The waiver of any right hereunder shall not be binding unless set forth in writing signed by the waiving party, and shall not bar the exercise of any other right or of the same right on any other occasion.
9. The CIPA shall be binding upon and inure to the benefit of me, PwC AC Bangalore and its affiliates, successors and assigns, provided, however, that I understand that I may not assign my rights or delegate my obligations under this CIPA without the express prior written consent of PwC AC Bangalore. Without limiting the foregoing, the rights of PwC AC Bangalore hereunder may be assigned in whole or in part without my consent to any of PwC AC Bangalore's affiliates or to any other entity that, whether by merger or otherwise, acquires all or substantially all of the assets, business or stock of the office or branch in which I work.
10. If any provision of this CIPA is held invalid or unenforceable for any reason, the invalidity shall not affect the validity of the remaining provisions of this CIPA, and the parties shall substitute for the invalid provision a valid provision which most closely approximates the intent and economic effect of the invalid provision.
11. I acknowledge and understand that any breach by me of any of Sections 1, 2, 3 or 4 of this CIPA will cause PwC AC Bangalore and its affiliates to suffer irreparable harm for which damages are an inadequate remedy and are difficult to calculate. Accordingly, I agree that PwC AC Bangalore and its affiliates will be entitled, without limiting any other available legal or equitable remedies, to injunctive relief (without the need to post any bond or other security) to enforce the terms of the CIPA in whole or in part and to prevent any breach or threatened breach of any of those Sections.



EXHIBIT D

Consent Form

I acknowledge and agree that PricewaterhouseCoopers Service Delivery Center – Bangalore Private Limited and its affiliates or related bodies corporate want to develop a global human resources database in support of PwC AC Bangalore's legitimate business purposes.

These legitimate business purposes include, without limitation:

- (a) the submission of proposals to clients and potential clients of PwC AC Bangalore;
- (b) the compilation of directories;
- (c) the organization of security procedures;
- (d) the processing of worker compensation and insurance claim and the management of human resources.

I therefore understand and agree that PwC AC Bangalore hold, collect, receive, store, record, have access to, process and transfer personal information about myself ("**Personal Data**"), including, without limitation:

- (a) identification data such as my name, home address, telephone and fax number, personal email address, date of birth, social security number, citizenship, ID and passport number and/or other employee identification number, marital status;
- (b) employment data such as my salary, job title, resumes, applications, copies of school, college and university diplomas, background verification information, entitlement to stock options, employment references;
- (c) financial information such as bank account numbers and tax related information; and
- (d) other information necessary to PwC AC Bangalore's legitimate business purposes, which I may voluntarily disclose in the course of my application and subsequent employment with PwC AC Bangalore.

I understand that, unless allowed or required by laws and/or regulations, PwC AC Bangalore does not, as a general rule, collect sensitive data, such as information about racial and ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, sexual orientation, health information, etc. However, if I have voluntarily in any way disclosed information of that nature to PwC AC Bangalore, I understand that PwC AC Bangalore may not be able or may be able only with disproportionate effort to delete this information from its database and I agree to the use, disclosure, processing and transfer, including cross-border transfer, of these information, even though it is possible that the recipient of such information may not be bound by similar obligations to protect such information.

I understand and agree that relevant Personal Data are transferred or shared:

- (a) among PwC AC Bangalore affiliates for the purposes of, and in connection with, personnel administration, planning and management of my employment relationship with PwC AC Bangalore;
- (b) with other individuals joining PwC AC Bangalore and using PwC on-line tools for on-boarding purposes; and
- (c) to third parties assisting PwC AC Bangalore in the administration and management of my employment relationship with PwC AC Bangalore, including without limitation, payroll management companies, pension plan companies, health insurance companies or agencies, credit card companies, background verification providers and others that have entered into vendor program agreements with PwC AC Bangalore for the provision of their services to PwC AC Bangalore and its employees.

I also understand and agree that PwC AC Bangalore hold, collect, receive, store, have access to, use, disclose, process, and transfer Personal Data for purposes of its legitimate business interests and may do so even after my departure from PwC AC Bangalore either for a reasonable period of time to allow me to join the PwC AC Bangalore Alumni Network or for the applicable statutory period.



I understand that the companies transferring my Personal Data and the recipients of my Personal Data, both PwC AC Bangalore affiliates and third parties, may be located in any country including any country outside of India or my country of origin and/or residence.

I hereby consent to the collection, reception, possession, use, processing and transfer by PwC AC Bangalore of my Personal Data, in electronic or any other form, including transborder transfer of Personal Data, for the purposes and to parties described above.

I understand that I am responsible to, and may, at any time, review certain of my Personal Data, by accessing PwC AC Bangalore's web page and make any necessary amendments to it to ensure that my Personal Data is up to date, and that PwC AC Bangalore may not be held liable for any damages incurred by me as a result of PwC AC Bangalore's use, processing and transfer of inaccurate Personal Data provided by me.

I hereby consent to having modifications to my Personal Data done in electronic format rather than in writing. If, however, wherever this option is available to me, I choose to send any requests for modifications of my Personal Data to PwC AC Bangalore other than in the electronic format, I acknowledge and agree that delays can occur in the processing by PwC AC Bangalore of this written request for modification and that additional PwC AC Bangalore employees and/or agents may have to access certain of my Personal Data for that purpose.

I agree to promptly notify PwC AC Bangalore in writing of any change in my Personal Data or any unauthorized use or unauthorized disclosure of my Personal Data.

I understand that I may, at any time, withdraw the consents hereby given to the processing by PwC AC Bangalore and/or its agents of my Personal Data by notifying PwC AC Bangalore in writing of such withdrawal. As a result of my consent withdrawal, in certain cases, I may no longer be eligible for certain benefits, including employment and/or employment benefits and services currently provided to me by PwC AC Bangalore and/or the third parties selected by PwC AC Bangalore to render such services to the extent the Personal Data affected by my consent withdrawal was necessary to process my benefits.

I agree to abide by all policies of PwC AC Bangalore, including the Protection of Personal Data Policy as this Policy can be modified from time to time at PwC AC Bangalore's sole discretion.



Exhibit E

Past Employment Related Obligations

This is with reference to the Employment Offer Letter and Terms and Conditions of Employment issued to me by PricewaterhouseCoopers Service Delivery Center – Bangalore Private Limited ("**PwC AC**"), which were duly accepted by me and constitute my employment agreement with PwC AC ("**Employment Agreement**").

I hereby represent, warrant, confirm and reiterate to PwC AC that I am currently not subject to any agreement, arrangement, understanding or legal obligation to any prior employer or other party which restricts or prohibits me from being employed by PwC AC or fully performing any of my duties under the Employment Agreement or engaging in any activity that I am required or expected to perform in connection with my employment with PwC AC. I have complied with all my post-termination obligations and will comply with continuing obligations with my previous employers and no person or entity has any claim against me.

I agree and undertake to keep in confidence all proprietary information, knowledge, or data acquired by me in any of my previous employments and refrain from disclosing the same to PwC AC, bringing it into PwC AC's premises, using it in the performance of my duties for PwC AC or inducing PwC AC to use the same.

I understand that I will be solely liable if any information or material disclosed or used by me during my employment with PwC AC infringes on any trademarks, copyrights, patents, or any other intellectual property of any previous employer or any other third-party or violates my continuing confidentiality obligations towards them. I agree to indemnify, protect and hold harmless PwC AC (including its directors, officers and employees) for any loss, damage or other liability incurred by it (including its directors, officers and employees) for any act done or omission on my part during my employment with PwC AC which is not in good faith or without exercise of due diligence, honesty and fairness and which is in breach of the provisions of this undertaking.

The undertaking constitutes an integral part of my employment terms with PwC AC and is to be read in conjunction with my Employment Agreement.

Ashwini Kumar Behera

Ashwini Kumar Behera