

**13-Aug-2020**

**Chandhrasekar Angapa Balu  
75, Natesan Street Salai Road, Ponnammapet,  
Salem - 636001**

Dear **Chandhrasekar Angapa**,

On behalf of **KPMG Global Services Private Limited** (the '**Company**'), I am pleased to offer you the position of **Assistant Manager in Advisory** with the Company. You will be part of the **MC-TE-Lighthouse** team.

You shall be based in **Bangalore** and can be transferred to any other office of the Company at any other place or city in India or outside India, as decided by the Company from time to time.

Your employment shall commence with effect from your actual date of joining. In the event you fail to join latest by **12-Oct-2020**, this employment agreement ('Agreement') shall stand terminated.

You shall be on probation for a period of six (6) months (the '**Probation Period**') from your actual date of joining. During the Probation Period, your Compensation and Other Entitlements, if any, shall be in accordance with the Company's Personnel Policy, for the time being in force ('**Company Policy**'). At the end of the Probation Period, the Company may confirm your services, subject to your performance meeting the requisite standard, by issuing a confirmation letter (the '**Confirmation Letter**'). Until such Confirmation Letter is issued, you are deemed to be on probation.

The terms and conditions of your employment with the Company shall be as follows:

**A. Compensation**

1. **Basic Salary**

Your basic salary shall be **Rs.1055000/- (Ten Lakh Fifty-Five Thousand Rupees)** per annum, payable monthly in arrears. Your next revision shall be in accordance with the merit review cycle and at the sole discretion of the Company.

2. **Allowances and Employers Contribution to Provident Fund**

In addition to the basic salary referred to in Paragraph A.1 above, you shall be entitled to a sum of **Rs.1055000/- (Ten Lakh Fifty-Five Thousand Rupees)** per annum towards allowances to be chosen out of the allowances / perquisites detailed in the Staff Manual of the Company including

Employer's contribution under the Provident Fund scheme of the Company, subject to your entitlement and the policy of the Company in that regard.

## B. Other Entitlements

Your other entitlements, as may be determined by the Company Policy from time to time, shall be as follows:

### 1. Bonus

You may be entitled to a performance bonus as per the Company Policy. The Company is under no obligation to operate a bonus scheme and any payment of bonus to you is solely at the Company's discretion.

### 2. Gratuity

You shall be entitled to payment of gratuity as per the Company Policy and subject to the applicable law.

### 3. Medical Insurance Scheme

You shall be eligible to participate in the Medical Insurance Scheme of the Company, if any.

### 4. Leave

You shall be entitled to twenty two days (working days) in a performance year in accordance with the Company Policy subject to the applicable law.

### 5. Maternity Benefits [For Women employees only]

You shall be entitled to maternity leave of 26 weeks (182 days) of which 08 weeks (56 days) can be availed prior to expected date of delivery and 18 weeks (126 days) after the delivery. During such leave, you shall be entitled to your full Compensation along with Other Entitlements that are made available in terms of this Agreement. It is clarified that any claim to the aforementioned maternity benefits shall remain subject to provisions of the Maternity Benefit Act, 1961 as may be amended from time to time.

## C. Miscellaneous

### 1. Working Hours

You will be required to work eight (8) hours a day excluding thirty (30) minutes break for meals. The Company practices a forty (40) hours workweek. Subject to the applicable law, work timings, schedules and shifts may vary from time to time based on customer service requirements and depending upon exigencies of business, as specified by the Company from time to time. You may be required to work additional hours as appropriate to fulfill the responsibilities of your role.

## 2. Taxation

Any amount payable by the Company to you towards Compensation, Other Entitlements and, or, any other payment shall be subject to deduction of withholding taxes and, or, any other taxes under applicable law. All requirements under Indian tax laws, including tax compliance and filing of tax returns, assessment etc. of your personal income, shall be fulfilled by you.

## 3. Confidential Information

3.1 For the purposes of this Agreement, 'Confidential Information' in relation to the Company means:-

- (i) trade secrets,
- (ii) lists or details of its suppliers, their services, or customers and the services and their terms of business,
- (iii) prices charged to and terms of business with clients,
- (iv) marketing plans and revenue forecasts,
- (v) any proposals relating to the future of Company or any of its business or any part thereof,
- (vi) details of its employees and officers and of the remuneration and other benefits paid to them,
- (vii) information relating to business matters, corporate plans, management systems, investments, finances, accounts, marketing or sales of any past, present or future products or service, processes, inventions, designs, know how, discoveries, technical/financial specifications and other technical or financial information relating to the creation, production or supply of any past, present or future products or service of the Company, any information given to the Company in confidence by clients/customers, suppliers or other persons and any other information (whether or not recorded in documentary form, or on computer disk or tape) which is confidential or commercially sensitive and is not in the public domain, and
- (viii) any other information which is notified to you as confidential

3.2 You shall not, either during your employment or at any time thereafter, except as required by law, use, divulge or disclose to any person any Confidential Information, which may have come to your knowledge at any time during the course of your employment with the Company. This clause will cease to apply to information which enters the public domain other than (directly or indirectly) through your act, omission, negligence or fault.

## 4. Employment Conditions

During the course of your employment, you will not be permitted to undertake any other employment or engage in any external activities of a commercial nature without prior written approval of the Company. You will be required to effectively carry out all duties, responsibilities and obligations assigned to you by your manager and/or others authorized by the Company to assign such duties and responsibilities. Your performance will be subject to an annual appraisal by your manager.

## 5. Travel

You shall travel to such places, within or outside India, as the Company may from time to time require in relation to the Company's business.

## 6. Independence and Risk Policies

We draw your attention to our independence and risk policies that apply to personnel in all functions. The joining pack and welcome mail from your Human Resources Manager will provide you with all the information you need as a new joiner to be independent in your personal financial relationships. Additional restrictions apply to partners and directors as per local regulations. You are requested to familiarize yourself with the Company's independence and other risk policies on joining and complete the related procedures within the timelines set out for each. In the event you do not comply with our independence and risk policies and procedures, you may be subject to disciplinary action including financial penalties including termination of your employment under Paragraph D.2 below.

## 7. Prevention of Insider Trading

You shall not, without prior written permission of the Company, purchase, sell or deal in, at any time either during your employment with the Company or thereafter, any securities issued by any past, present or prospective customer/client of the Company in respect of which you have obtained privileged information by virtue of or in connection with your employment with the Company.

## 8. Staff Manual

You are requested to familiarize yourself with the Company's staff manual on joining and you are required, at all times, to abide by the staff manual as amended from time to time. Any non-compliance or breach will be subject to disciplinary action pursuant to Paragraph D.2 below. The terms of the staff manual shall form part and parcel of this Agreement.

## 9. Intellectual Property

- 9.1 You acknowledge that the Company is the absolute, unrestricted and exclusive owner of the Confidential Information or other proprietary technical, financial, marketing, manufacturing, distribution or other business related information or trade secrets of the Company, including without limitation, concepts, techniques, processes, methods, systems, designs, clients, cost data, computer programs, formulae, and other information used by you in course of your employment with the Company. You shall not in any manner whatsoever, represent and/or claim that you have any interest by way of ownership, assignment or otherwise in the same.
- 9.2 You acknowledge that the Company shall own all rights, title and interest including copyright in any work created by you in course of your employment with the Company. To the extent such rights do not vest immediately in the Company, you agree to and irrevocably and unconditionally assign to the Company all your rights, title and interest including copyright in such works for adequate consideration, receipt whereof you hereby acknowledge. You agree to execute such other documents, as may be required by the Company, for recording the Company as the owner of such works at the Company's cost and expense.

## D Termination

### 1. Without Cause

- 1.1 During the Probation Period, the Company may terminate this Agreement without assigning any reasons upon thirty (30) days prior written notice or payment of salary in lieu thereof, at the discretion of the Company. Similarly, during the Probation Period you may also terminate this Agreement without assigning any reasons upon thirty (30) days prior notice in writing or payment by you to the Company of the salary in lieu thereof. In such an event and in addition to the thirty (30) days written notice or salary in lieu thereof, you shall also be liable to reimburse to the Company any joining bonus/sign-on bonus paid to you by the Company at the time of your joining the employment of the Company.
- 1.2 Upon your confirmation, either Party shall be free to terminate this Agreement at will and, at any time, with or without cause, upon sixty (60) days prior written notice by the Party desirous of terminating this Agreement or payment of equivalent salary in lieu thereof or a combination thereof, at the discretion of the Company. In case you have received or otherwise entitled to any joining bonus/sign-on bonus and, you exercise the option of terminating this Agreement within the period agreed as per your joining bonus/sign-on bonus letter, you shall be liable to refund to the Company such joining bonus/sign-on bonus as paid to you by the Company which shall be in addition to the sixty (60) days written notice or salary in lieu thereof or a combination thereof.
- 1.3 Additionally, in the event you exercise the option to terminate this Agreement as contained under the Paragraph D.1.1 and D.1.2 above, the Company may relieve you from the date as the Company may deem fit even before expiration of notice period without any liability to compensate you in connection with the unserved duration of your notice period. All other terms and conditions of this Agreement or applicable Company policies including without limitation Code of Conduct shall apply to you in the aforesaid scenario of early relieving without any exceptions or concessions of any kind whatsoever.
- 1.4 Without prejudice to the Company's right as contained in Clause 1.3, in case of termination of employment under Paragraph D.1.1 and D.1.2 above, you may be required to go on paid leave until the end of your notice period at the Company's discretion, which may be adjusted against your leave entitlement, if any, that has accrued and not been taken.
- 1.5 With the exception as laid out in Paragraph D.1.4 above, you shall not be entitled to any leave while serving your notice period under this Agreement.

### 2. Breach or Misconduct

- 2.1 Notwithstanding anything herein, the Company shall be entitled to terminate this Agreement, without notice and with immediate effect, in the event you are:
  - (i) found to have engaged in any act of misconduct or negligence in the discharge of your duties or in the conduct of the Company's business; or
  - (ii) found to have engaged in any other act or omission, inconsistent with your duties; or

- (iii) found to have engaged in any breach of this Agreement, or the Company Policy or lawful orders given to you by the Company;
- (iv) convicted of any criminal offence; or,
- (v) found to have engaged in unauthorized absence beyond a period of seven (7) days.

## 2.2 Indemnity

You acknowledge and agree that you shall indemnify and keep the Company indemnified at all times from all losses, costs, expenses and damages caused to or incurred by the Company directly or indirectly due to any breach of the terms of your employment including the staff manual.

In addition to the above, in case of breach of any of the obligations relating to confidentiality intellectual property rights, the Company will be entitled to obtain appropriate injunctive relief or other equitable remedies against you.

The above rights of the Company are not the sole and exclusive remedy and are in addition to any other rights the Company may have either under law or in contract or by operation of any other policy/document.

## 2.3 Provisional Offer

This offer is subject to the successful completion of the academic course which you are currently pursuing. In accordance with the policy, this offer is conditional on receiving and being satisfied, with the background checks on your academic and professional qualification and experience, any criminal records and any judgments relating to debts or insolvency thereof.

The present employment is offered to you on the basis of the information / particulars provided by you with regards to your educational / professional qualifications, experience, criminal records any judgments relating to debts or insolvency and in the event it is discovered at any stage that any information/particulars and/or details provided by you are incorrect and/or any material information has been withheld/suppressed by you, it shall constitute breach of discipline and your services will be liable to be terminated.

## 3. Leave Beyond Entitlement

If upon termination you have taken more leaves than your entitlement, you will be required to reimburse the Company in respect of the excess days taken and the Company is authorized to make deductions in respect of the same from your final salary payment. In the event such deductions exceed the final salary payment to you, you shall pay such outstanding amount to the Company.

## 4. Return of Property

### 4.1 For the purposes of this Paragraph D.4, Property means keys, mobile phone, computer equipment, security access cards, all lists of clients or customers, correspondence and all other documents,

papers and records (including, without limitation, any records stored or maintained in any form including by electronic means, together with any codes or implements necessary to give full access to such records), system designs, software designs, software programs (in whatever media), presentations, proposals, specifications or Confidential Information which may have been prepared by you or have come into or passed from your possession, custody or control in the course of your employment.

- 4.2 You shall promptly, whenever requested by the Company and in any event upon receipt of notice of termination or termination of employment under this Paragraph D, deliver up to the Company all Property and you shall not retain any copies thereof. Title and copyright in the Property shall vest in the Company.

#### **E. Governing Law**

This Agreement shall be governed and construed in accordance with the laws of India. The invalidity or unenforceability of any part of this Agreement shall not affect the binding effect of the rest of the Agreement.

This Agreement shall be concluded and effective on your delivering a signed copy of this Agreement to us, provided that your Compensation and Other Entitlements shall not begin to accrue until you commence work for the Company.

If the terms and conditions of this offer letter are acceptable to you, please signify your acceptance by signing and returning a copy of this letter to the Company on or before **15-Aug-2020**, failing which, this offer stands automatically withdrawn by the Company without any further notice to you.

Yours Sincerely,  
*for KPMG Global Services Private Limited*

**Mayukh Nandi**  
**Manager – Human Resources**

I am pleased to accept the offer contained above.

**Chandhrasekar Angapa Balu**

## INDEPENDENCE REQUIREMENTS FOR NEW JOINERS

**What is independence and why is it so important?**

**Do the independence rules apply to me?**

**When is my family subject to the rules?**

**What kinds of investments are prohibited for a ‘Member of the Firm’?**

**What kinds of loans are acceptable?**

### **What Is Independence and Why Is It so Important?**

Auditor Independence avoids interests and relationships that might impair objectivity. The SEC, PCAOB, IESBA, AICPA, ICAI and other regulators/oversight bodies have developed basic standards for determining independence. These standards apply to our audit clients.

### **Do the Independence Rules Apply to Me?**

Independence rules apply to all employees, directors and partners of the Firm. However not all of the rules apply to everyone; so it is necessary to understand the independence rules that apply to you.

Please note that all client-facing personnel in the Firm, their spouses and dependents are governed by the independence policies of the Firm that include restrictions on investments in, and loans to or from, restricted entities. Investments include shares, debentures, bonds, mutual funds, portfolio management schemes, etc. In addition you may have restrictions on other financial interests with restricted entities on insurance policies, credit cards, loans, brokerage and bank accounts and spouse and dependent benefit plans. New Joiners should be in compliance with the Independence policies within 14 days of joining.

Two important technical terms identify those persons who need to maintain independence with respect to the Firm’s clients. They are ‘**Member of the Firm**’ and ‘**Covered Person**’ . As you will see, all Covered Persons are also Members of the Firm, but all Members of the Firm may or may not be Covered Persons.

**‘Member of the Firm’** - You are a Member of the Firm if you are a partner or a director or a client facing professional, including senior manager, manager or employee or any other professional who directly markets services, or who consults with an engagement team on a client-specific matter. This includes people who do not face clients directly but deal with client related data from afar. The only exception to these rules are staff who join Administration, Finance function etc. below the level of Director.

If you are a Member of the Firm you will be restricted from investing in, and receiving loans from or making loans to, restricted entities. Members of the Firm may invest in mutual funds if they are not Covered Persons.

Please note that the term ‘Member of the Firm’ also includes your immediate family members (spouse and dependents). Details are under - **When Is My Family Subject to the Rules?**

**‘Covered Person’** - You are a Covered Person with respect to a specific client if you (1) participate in the

audit engagement, (2) are in the Firm's **Chain of Command** with respect to the audit engagement; (3) are a partner, director or professional employee having managerial responsibilities who (a) has provided 10 hours or more of non-audit professional services to the audit client for the period beginning on the date such services are first provided and ending on the date of the auditors' report on the financial statements for the fiscal year during which those services are provided, or (b) expects to provide any non-audit professional services to the audit client on a recurring basis; or (4) are a partner or client facing director in the same '**office**' in which the lead audit engagement partner primarily practices in connection with the audit engagement at an issuer level. The term 'Covered Person' also includes immediate family members, as explained in the section titled 'When Is My Family Subject to the Rules?' The Covered Person concept applies to bank accounts, brokerage accounts, insurance products, credit cards, housing and student loans, employment relationships of your family, investments of your spouse or dependents in their employee benefit plans of restricted entities, and investment in mutual funds.

### **When Is My Family Subject to the Rules?**

If you are a Member of the Firm or a Covered Person, your spouse, spousal equivalent and dependents \* , whether or not related, are also considered Members of the Firm or Covered Persons. These individuals are called '**immediate family members**' in the independence rules and they are subject to the same independence rules that apply to you. This means their investments, loans, all bank accounts, current and savings accounts, brokerage accounts, insurance policies, credit card balances, spouse or dependent employee benefit plans may affect your independence.

\* Dependents are persons and/or their spouses who received more than 50% of their financial support in the past 12 months from you.

In certain instances your '**close family members**' —immediate family members plus your non-dependent parents, non-dependent children and siblings—are also subject to the independence rules. A close family member's employment with an audit client in an accounting role or a financial reporting oversight role, a material and known investment in, or control of an audit client, may impair the Firm's independence.

### **What Kinds of Investments Are Prohibited For a 'Member of the Firm'?**

As a Member of the Firm, you (and your immediate family members) generally may not own (or be committed to acquire) any direct or material indirect financial interest in a restricted entity. Examples of financial interests include equity and preference shares, debentures, bonds and deposits, shares in a mutual fund, partnership units, stock rights, options or warrants to acquire an interest in an entity, or rights of participation such as puts, calls, or straddles.

In addition:

- If you own or your immediate family member owns shares in a mutual fund that is an audit client or in a non-client mutual fund that is advised, sponsored, or managed by an audit client or a subsidiary of an audit client for which you are a Covered Person, you have a direct financial interest in that client, and that is prohibited.
- You are not permitted to join an investment club, or participate in a Portfolio Management Scheme. Similarly, you may not invest in controlled joint ventures or partnerships unless those entities follow the Firm's independence rules with respect to their investments.
- Beneficial interests in trusts and interests in retirement plans or stock option plans of former employers are subject to the restrictions applicable to financial interests.

### **What Kinds of Loans Are Acceptable?**

If you are a Covered Person, you and your immediate family members may not obtain loans from SEC financial institution audit clients for which you are a Covered Person. However, certain types of loans are permitted and other loans already in existence may be grandfathered. Personal loans from SEC audit clients of the Firm are not permitted for all Covered Persons. These loans cannot be grandfathered.

**ANNEXURE-1****INDICATIVE COMPENSATION PLAN****Chandhrasekar Angapa Balu****Assistant Manager****Bangalore**

Compensation Category	Monthly (in INR)	Annual (in INR)
Basic Salary (a)	87917	1055000
Flexible Compensation (b)	77367	928400
Employer Contribution to Provident Fund (c)	10550	126600
<b>Total Cost to Company (a+b+c)</b>	<b>175834</b>	<b>2110000</b>

- The above is an indicative break-up of the components
- Employee contribution to Provident Fund will be deducted as per the Employee's Provident Fund & Miscellaneous Provisions Act, 1952, subject to your entitlement and the policy of the Company in that regard.
- Equal amount of PF will be deducted from the Cost to the Company as Employee contribution to Provident Fund
- Gratuity will be governed by the Payment of Gratuity Act
- Gratuity and Insurance Premium do not feature in the payslip.
- You will be eligible for increment as per the Company Policy only if your joining date is on or before March 31 for the current calendar year
- You will be eligible for performance bonus as per the Company Policy if your joining date is on or before June 30 for the current calendar year
- Performance Bonus will be payable only subject to your being on the payroll of the Company and not serving notice at the time of disbursement.
- Taxation will be governed by the Income Tax rules. The Company will be deducting tax at source as per income tax guidelines.
- Flexible compensation needs be allocated every year basis the components published by the Company
- Any statutory deduction shall be made as per applicable laws

**OTHER BENEFITS****Group Medical Insurance:** Your family and you are covered to the extent of INR 300000**Group Personal Accident Insurance:** You are covered to the extent of INR 7500000**Group Term Life Insurance:** You are insured to the extent of INR 5000000**Group Term Life in Lieu of EDLI Policy:** Covered

On your joining the Company you may refer to the Staff Manual for further details on the benefits that are available to you.

Kindly refer to Annexure 2 for a breakup of Flexible components you can choose from.

## ANNEXURE 2

<b>Compensation Structure</b>						
<b>Fixed Components / Mandatory Components:</b>						
		<b>Assistant Manager</b>				
A	<b>Basic Salary</b>	50% of 'Cost to Co.'				
B	<b>Provident Fund</b>	12% of basic will be deducted from the basic as the employee's contribution towards PF An equivalent amount (12% of Basic) will be deducted as the employer's contribution from the balance.				
The balance of 'Cost to Co.' can be structured using the following options:						
		<b>Assistant Manager</b>				
C1	<b>House Rent Allowance</b>	✓				
	<p>If an employee wants to avail house rent allowance, the employee should ensure the compliance of the following:</p> <ol style="list-style-type: none"> <li>1. The employee should furnish a lease deed duly executed by the landlord and tenant, properly witnessed, stamped and notarized. If the period of lease deed is for 12 months or more, it should be registered under the Registration Act.</li> <li>2. The employee should also provide proper rent receipts issued by the lessor, which should be properly stamped and signed.</li> <li>3. The employee should provide PAN of landlord in case monthly rent is more than equal to Rs 8,333/- or Rs 1,00,000/- per annum. (This is as per law)</li> <li>4. The address of the employee given to the Firm and as per the lease deed should be the same.</li> <li>5. Monthly Rent Paid:</li> </ol> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left; padding: 5px;"><b>Rent Paid</b></th><th style="text-align: left; padding: 5px;"><b>Requirement</b></th></tr> </thead> <tbody> <tr> <td style="padding: 5px;">More than or equal to Rs. 20,000/-</td><td style="padding: 5px;">           1. Cheque no., cheque date along with Bank Name            2. Incase of direct bank transfer, bank payment details such as beneficiary bank a/c no., payment date and payment ref. no.            3. PAN of landlord             All above three are mandatory to be mentioned on rent receipts.         </td></tr> </tbody> </table>		<b>Rent Paid</b>	<b>Requirement</b>	More than or equal to Rs. 20,000/-	1. Cheque no., cheque date along with Bank Name 2. Incase of direct bank transfer, bank payment details such as beneficiary bank a/c no., payment date and payment ref. no. 3. PAN of landlord  All above three are mandatory to be mentioned on rent receipts.
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		<b>Assistant Manager</b>				
C2	<b>Car Lease Rentals/Insurance</b>	X				
		-				

		<b>Assistant Manager</b>
C3	<b>Andriod / iPhone Handset reimbursement</b>	X
	-	
		<b>Assistant Manager</b>
C4	<b>Car Rebursements</b>	X
	<b>Fuel</b>	NA
	<b>Maintenance</b>	NA
	(Maintenance to include services,repairs,parking charges, toll tax, Car accessories & driver salary is not allowed)	
		<b>Assistant Manager</b>
C5	<b>Medical Expenses</b>	✓
	Exemption as per IT Rules Reimbursement payable prorated on production of original medical bills. Maximum reimbursable limited to Rs 15,000 p.a. Available for employee, spouse and dependents. For more details, please refer CTC reimbursement policy under Expense Policies	
		<b>Assistant Manager</b>
C6	<b>Leave Travel Allowance</b>	✓
	Exemption as per IT Rules. Appropriate proof (Original tickets in case of Rail journey; Original ticket and boarding passes in case of Air-Travel) along with payment proof to be submitted. During the period of LTA, the employee needs to be on approved leaves. (For more details, please refer CTC reimbursement policy under Expense Policies)	
		<b>Assistant Manager</b>
C7	<b>Children's Education Allowance</b>	✓
	Exemption as per IT Rules.	
		<b>Assistant Manager</b>
C8	<b>Expenses in pursuit of Education</b>	✓
	Subject to prior approval of Performance Manager. Exemption as per IT Rules. Maximum Rs 20,000/- p.a.	
		<b>Assistant Manager</b>
C9	<b>Transport Allowance</b>	✓
	To meet expenditure for the purpose of commuting between the place of residence and office, an amount not exceeding Rs 1,600 p.m. (Rs 19,200 p.a.) Employees availing Car Options C2 are not eligible	

<b>Assistant Manager</b>		
C10	<b>Home landline/ Mobile bill reimbursements</b>	✓
		Rs 30,000/- p.a.
Bills inclusive of all taxes including service tax. The landline / mobile bill has to be in employee's name in order to get the benefit. (Prepaid is not allowed) (For more details, please refer CTC reimbursement policy under Expense Policies)		
<b>Assistant Manager</b>		
C11	<b>Meal Vouchers</b>	✓
	Meal vouchers up to a maximum of Rs 15,000/- p.a. for all employees, in the monthly denominations of Rs 500/-, Rs 1000/- or Rs 1250/-	
<b>Assistant Manager</b>		
C12	<b>Purchase of computer at home</b>	✓
	Rs 33,333/- p.a. for all employees and for 36 months only (Device cost for Rs 1,00,000/-). (For more details, please refer CTC reimbursement policy under Expense Policies)	
<b>Assistant Manager</b>		
C13	<b>Flight Upgrade</b>	X
	-	