



December 19, 2022

Hichem Mohamed Ichallamene
235 27 Avenue NW
Calgary, Alberta, T2H 2M5

Dear Hichem Mohamed,

Congratulations! We are excited to offer you a position at PricewaterhouseCoopers LLP, hereafter referred to as "PwC".

The following pages include the terms and conditions of your employment. As confirmation of your acceptance of this Agreement, please electronically sign by selecting the "I Agree" button that appears below the terms and conditions.

We believe the decision you make to join with us will be an important one and lead to an opportunity of a lifetime.

We look forward to hearing from you soon.

Yours truly,

PricewaterhouseCoopers LLP



TERMS AND CONDITIONS OF EMPLOYMENT

The following constitutes the terms and conditions of your employment. As confirmation of your acceptance, please electronically sign this agreement as noted below. This agreement is open until December 22, 2022.

Job Title: Specialist, Acceleration Centre

Line of Service: Tax

Office Location: Calgary - 111-5th Avenue Southwest

Start Date: January 23, 2023

Pre-Employment Screening

Your employment with PricewaterhouseCoopers LLP, hereafter referred to as "PwC", is contingent upon a series of background checks that meet our satisfaction. All checks will be performed by an independent outside organization. Information obtained during this process will be used for this expressed purpose only. In the event you commence your employment before all background checks are complete, PwC reserves the right to revoke this offer (and terminate your employment for just cause) in the event the results of the background checks are not satisfactory to PwC.

This Offer of Employment is conditional upon your legal eligibility to work for PwC in Canada. As part of the screening process, you will be required to provide evidence of your ability to work for PwC in Canada.

Your employment with PwC is and remains contingent upon you having and retaining status to work for PwC in Canada at all times throughout your employment. Any lapse of such status constitutes immediate cause for your dismissal or, at PwC's option, your unpaid suspension until such time as you are able to work for PwC in Canada.

If you are a fixed term staff member moving to a permanent role, your background checks were already completed when you started with the firm and therefore you do not have to complete further background checks.

Independence

PwC's Independence Policy requires partners and employees to be independent of clients, both in fact and appearance, which may place restrictions on the financial interests and other financial arrangements of individuals and their immediate family members.

You will be required to comply with the rules on independence, professional conduct, insider trading, undertaking other employment, and provision of services as stated in the PwC Independence Policy. Depending on your role and the clients you provide services to, there may be restrictions on your and your immediate family member's financial investments, loans and deposits, insurance coverage and brokerage accounts. Managers and above are required to maintain a portfolio of their investment holdings in the PwC's Checkpoint system and will also be required to enrol in our Brokerage Simplification Program (BSP). BSP automates the recording of security transactions between financial institutions and your Checkpoint portfolio. This may require you or your immediate family to transfer your investments to a BSP onboarded financial institution in order to comply.



You will be required to sign a declaration confirming your independence and agreement with these restrictions prior to joining, and thereafter at a minimum, annually. Included with this offer letter is a question & answer document and an independence and confidentiality declaration for you to sign and return to us at the time that you accept employment.

It is PwC's expectation that you will comply with the Independence Policy throughout your employment. However, it is recognized that no matter how diligent you are with respect to your independence, infractions of the Policy may occur through no fault of your own.

If you are a fixed term staff member moving to a permanent role, you already completed an independence and confidentiality declaration when you started with PwC and therefore you do not have to complete a further declaration at this time. However, you will be required to sign a declaration confirming your independence and agreement with these restrictions on an annual basis.

Canadian Public Accountability Board/Public Company Accounting Oversight Board

You acknowledge that as a professional services firm, PwC and its affiliates must ensure that they and all of their designated professionals, which includes employees of all affiliates, comply with professional standards and with PwC's own quality control policies.

As a result, upon receiving your electronic offer letter you received a link to complete a consent form required by the Canadian Public Accountability Board and/or the Public Accounting Oversight Board. Your signed consent will be retained in your personal electronic staff file and if desired, you will be able to print a copy for your records.

You agree to be bound by the requirements set out in the consent, and any such further requirements as are mandated by the Canadian Public Accountability Board and/or the Public Company Accounting Oversight Board, for the duration of your employment with PwC or one of its affiliates, and following the cessation of your employment, as may be required.

If you are a fixed term staff member moving to a permanent role, you already completed a CPAB Consent form when you started with PwC and therefore you do not have to complete a further consent at this time.

Base Salary

Your annual base salary will be \$47,100.00, less applicable deductions (including the employee portion of any benefit premiums in the amount determined by PwC or the insurer), which will be paid semi-monthly on the 15th and the last day of each month. Your pay will be deposited into your bank account.

During your employment, you agree to receive your pay statement and your annual tax statement(s) electronically and agree to provide personal banking and contact information for delivery of these documents.

Performance Pay



For those eligible, PwC's Performance Pay Plan is designed to enable staff to share in the financial growth of PwC and to reward exceptional efforts and contributions. Further details are outlined in the "Program and Benefits" summary. PwC reserves the right to modify or discontinue the Performance Pay Plan at any time.

Performance Appraisals

Your overall contribution (based on performance against annual performance goals/metrics, demonstration of core competencies, impacts and values and other achievements) is reflected in your overall performance impact tier. This rating will help determine your base salary increase and any performance pay, if eligible. Our performance year is from April 1st to March 31st and salary increases are generally made effective July 1st. If you begin employment between April 1st to the end of December, you will be eligible for a salary review in the current performance year. If you begin employment between January 1st to the end of March, you will be eligible for your first review effective July 1st of the following performance year

Benefits

PwC offers various benefits for the wellbeing of you and your family. Details of our Benefits@PwC Group plan are outlined in the attached summary. You will also receive further information about our Pension and Savings Plans.

PwC reserves the right to modify, suspend or terminate any of its programs (including benefits) and policies covering employees and former employees, including retirees, at any time, including after retirement. The benefits to which you are entitled are determined solely by the provisions of the applicable program, benefit or policy. In the event of any inconsistency or conflict between the terms of any benefit summary and the terms of any underlying Benefit Plan, the terms of the underlying Plan documents shall prevail.

Disability and Health and Safety

PwC is committed to providing reasonable accommodations to employees with disabilities. If you require any such accommodations, please contact Human Capital Service Centre (HCSC) by calling 1-877-792-5535.

Personal and Professional Development

At PwC, we make personal development a priority and we will work with you to establish your own plan for the future. We will pay for approved courses and seminars in accordance with the PwC Learning and Development Policy. Should your employment be terminated for just cause or should you leave PwC voluntarily, you will be required to repay PwC's cost of the courses and/or seminars, whether paid to you directly or on your behalf. The amount of repayment may vary depending on the course as outlined in PwC's Learning and Development policy. You agree that unless prohibited by law, PwC may deduct any required repayment from any amounts that PwC owes to you including any wages, vacation pay or any other payments owing to you.

PwC will pay for your annual membership with one or more relevant professional organizations or institutes if that membership relates to your employment/role.



Hours of Work

You will be employed as a regular full-time employee. Our standard work week is 37.5 hours per week. In your role, you will be required to work on specific days and/or times during the business week to meet client or business needs. In addition, client or business commitments will require you to work additional hours in excess of your regular weekly hours.

Vacation/Holidays

You will earn annual vacation entitlement pursuant to PwC's Vacation Policy and will be entitled to statutory and religious holidays and personal floater days pursuant to PwC's Statutory, Floater and Religious Holiday Policy. While every consideration will be given to permitting vacation when requested, you may be asked to take all or part of your vacation at certain times best suited to PwC's needs. The Vacation Policy and the Statutory, Floater and Religious Holiday Policy are reviewed periodically, and PwC reserves the right to amend the Policies at its discretion at any time.

Overtime

Client or business commitments will require you to work additional hours periodically during peak periods. The firm reserves the right to assign staggered start and end times outside of the core business hours to support business requirements and deadlines with a minimum of one week of notice.

You may be eligible to receive overtime pay based on the information provided in your employment application (e.g. professional designations) and/or the role being offered, as outlined in the provisions of the PwC Overtime Pay Policy. Details on how to claim overtime pay or time off in lieu of overtime are outlined in the policy. If you work excess hours, it is your responsibility to enter your hours into the applicable PwC system and submit these excess hours to the Human Capital Service Centre to ensure that you are paid correctly for any overtime to which you are entitled. It is also your responsibility to review your pay statements to ensure that you are accurately paid for all overtime to which you are entitled, and to bring any payroll errors to PwC's attention within two (2) weeks of receiving your pay statement.

Please note that your eligibility to receive overtime pay may change if your role at PwC changes, the information provided in your employment application (e.g. professional designations) changes or in the event of a change in the PwC Overtime Pay Policy. The Overtime Pay Policy is reviewed periodically, and PwC reserves the right to amend the Policy at its discretion at any time. Details on how to claim overtime pay or time off in lieu of overtime are outlined in the policy.

Expenses

You shall be responsible for submitting expense reports in accordance with the PwC's Expense Policy for any business-related expenses, and you will be reimbursed for eligible expenses. Should you be eligible for and issued a corporate credit card, regardless of the reimbursement date of any expenses, you shall be exclusively responsible for paying all amounts due on the card, including the outstanding balance, interest and penalties, if any.



Should you resign from PwC or should your employment be terminated for any reason, you are required to immediately pay the full balance outstanding on the corporate credit card. Should any balance remain on the corporate credit card after your last day of work, you agree that unless prohibited by law, the amount of the balance outstanding (including interest and penalties) may be deducted by PwC from any amounts that PwC owes to you including any wages, termination pay, severance pay, vacation pay or any other payments owing to you, which will be used by PwC to pay the credit card balance.

Travel

PwC supports the mobility of our staff for both personal development and business requirements and opportunities. During your career, you may request or be required to work in other lines of services or from or at other PwC offices within the country or abroad either on a short or longer term basis. You agree to travel in the performance of your duties to such locations and at such times as PwC requires. You agree to maintain appropriate and current travel documents (i.e. a valid passport and other government documents confirming your ability to travel as required in each individual circumstance) at all times while employed at PwC. As well, you agree to comply with the immigration requirements for entry in and exit from any country as required by the relevant immigration authorities during travel on behalf of PwC.

The Business Travel Booking and Reimbursement Policy provides a framework for supporting our people's business travel.

Use of Personal Vehicle for PwC Business

From time to time in the course of your employment for PwC, you may be required to use your own vehicle to travel to clients, or elsewhere, on PwC business. PwC provides mileage reimbursement pursuant to the Mileage Allowance Policy. Except as outlined in the Policy, you are responsible for any costs incurred as a result of the use of your vehicle, including obtaining and paying for appropriate insurance for your vehicle. Your insurance broker and/or insurance company can help you determine the appropriate automobile insurance for business use.

Termination

You may terminate your employment at any time upon giving PwC reasonable advanced written notice. The notice period length will vary depending upon your level of responsibility but should range from two weeks to four weeks, and shall not exceed four weeks. Such notice is for the benefit of PwC, and accordingly you agree that PwC may dispense with all or part of the notice period without any further obligation to you other than providing you with your minimum entitlements required by statute.

If at any time up to and including one year from your start date PwC terminates your employment, you agree that you shall accept three (3) weeks of prior notice of termination or three (3) weeks base salary in lieu of notice. If your employment is terminated after one year from your start date, you shall accept three (3) weeks per year of completed service of prior notice of termination or three (3) weeks base salary per completed year of service in lieu of notice, to a maximum of nine (9) months. If required by law, and in the event that you are entitled to statutory severance pay at



the time of termination, you will receive at least your statutory severance pay entitlement as pay in lieu of notice, which shall reduce the amount of notice/pay in lieu of notice otherwise provided herein.

In the event your hours of work vary from week to week, your "base salary" as used in this section will be calculated based on the average weekly base pay received by you in the 12 weeks prior to termination.

You agree that PwC may provide pay in lieu of notice by way of lump sum or salary continuance, at its discretion. You agree that any and all payments in lieu of notice that is provided by way of salary continuance, will be subject to mitigation, but as set out below, in no event will you receive less than your statutory entitlements in respect of your termination. If you commence alternate employment or engage in self-employment during the salary continuance period, you are required to report same to PwC within five (5) business days.

Any entitlement to incentive compensation or performance pay upon termination will be subject to the specific terms of the Plan or Program in effect at the time of termination. Coverage under PwC's Group Benefit Programs ends on completion of the minimum period required by statute, or if not required by statute, upon the last day of work.

Except as explicitly provided herein or to the extent required by statute, no credit for past employment service with any employer whatsoever (including but not limited to PwC or any predecessors or associated entities) will be considered in the calculation of your entitlements on termination of employment.

Should your entitlements pursuant to the applicable legislation exceed the above, you will be provided with your minimum entitlements in place of the above, in full satisfaction of all liabilities, whether statutory or otherwise. The provisions herein shall be your sole entitlement to compensation upon a dismissal without cause (including in the event of a constructive dismissal), and shall be in full satisfaction of any and all claims you may have related to your hiring by, employment with, and the termination of your employment with PwC and its affiliates. As a condition of being entitled to the above, you hereby agree that upon termination of your employment you will execute a release as drafted by PwC releasing PwC from all claims, failing which you will be provided with, and entitled only to, your minimum statutory entitlements until such time as you sign the release.

During any period of working notice of termination (whether initiated by you or by PwC), you agree to perform your regular duties, and assist PwC in the orderly transition of your client responsibilities to other staff of PwC. This includes providing any required client information, assisting with billings and collections matters, and ensuring that all files are appropriately transferred to other staff of PwC, all with a view to ensuring that such clients continue as clients of PwC.

The provisions in this section shall remain in effect during your employment with PwC notwithstanding any other changes to the terms and conditions of your employment, unless a specific written agreement is made to change these provisions.

PwC retains the right to terminate employment, with just cause, without notice or pay in lieu of notice.

Proprietary Interests



Any work product owned, marketed or used by PwC that you have been involved in creating or developing during the course of your employment shall be owned exclusively by either PwC or our clients. You agree to assign and hereby do assign to PwC any rights to intellectual property which you may create or acquire in the course of your work for PwC. You waive in favour of PwC (and any bona fide assignees of PwC's work) all right, title and interest which you may have in such work, including but not limited to any moral rights, the right to be designated as author, and the right to restrict modification of such work. Both during and after your employment ends, you agree, without further compensation, to cooperate with PwC in its efforts to enforce its rights, including signing appropriate documentation to indicate that you have waived and/or assigned any and all rights to such work product to PwC and/or our clients.

Confidential Information

You acknowledge that PwC is engaged in a highly competitive business and that its competitive position depends, in part, upon its ability to maintain the confidentiality of all confidential information. At all times during and after your employment you will be required to maintain the confidentiality of all information disclosed orally, in writing or electronically to you by PwC or our clients. You will also be required to comply with all directions, policies and procedures of PwC regarding the use of confidential information.

We expect that (a) you will honour any prior confidentiality agreements you may have with previous employers or other third parties; and (b) you will not make inappropriate use of any other person's or entity's confidential or proprietary information in carrying out your work for PwC.

Conflict of Interest/External Employment

You shall hold yourself free of any influence, interest or relationship that, in respect of your duties or responsibilities, could impair your judgement or objectivity or contravene the PwC Code of Conduct.

You shall devote your whole time and attention to the performance of your duties and responsibilities, and you shall not accept outside employment at any time without first obtaining the written consent of PwC.

Non-Solicitation

For a period of 12 months following the end of your employment for any reason (including the end of the term, resignation or termination with or without cause), you shall not solicit, for any purpose competitive with or detrimental to PwC, any clients with whom you had contact on behalf of PwC in the 12 month period immediately preceding the end of your employment (or if your employment lasts for less than 12 months, at any time during your employment).

For a period of 12 months following the end of your employment for any reason, you shall not take any steps or make an approach, either directly or indirectly, to any employee of PwC with whom you had professional contact in the 12 month period immediately preceding the end of your employment (or if your employment lasts for less than 12 months, at any time during your employment), which is designed to cause such employee to leave his or her employment.



PwC may in its sole discretion waive its rights to enforce these provisions, either in whole or in part. A waiver by PwC in whole or in part of these provisions in any one circumstance shall not be held to be a waiver of any succeeding breach, or a waiver of any other breach of this Agreement.

PwC Property

At any time upon the request of PwC, but in any event upon your resignation or termination of your employment for any reason, you will deliver to PwC all computer hardware and software, equipment, keys, passes, passwords, documents, records, reports and notes and copies, in whatever form, which are in your possession or under your control, which relate in any way to the business of PwC or its clients or that contain any confidential information.

Personal Information

In accepting employment with PwC, you consent to PwC's collection, retention and use of personal information about you in accordance with PwC's Employee and Partner Privacy Policy, as amended from time to time, and specifically to PwC's disclosure of such personal information to third parties for purposes related to your employment. Such third parties may include compensation administrators, service providers, sub-contractors, consultants, advisors, other international PricewaterhouseCoopers network firms and governmental and adjudicative authorities. PwC agrees that the personal information collected will be limited to information that is deemed relevant to your employment.

Assignment

You acknowledge that PwC retains the right to assign your employment contract to any purchaser of all or substantially all of the assets of the line of service/functional area in which you are employed. Provided that a prospective purchaser has signed a non-disclosure agreement, you consent to PwC sharing this Agreement with such prospective purchaser as part of a due diligence.

Entire Agreement

It is understood that this Agreement, together with PwC's employment policies and procedures, represent the entire agreement of your employment between you and PwC. This Agreement replaces and supersedes any prior agreements, whether verbal or in writing, between you and PwC. Amendments may only be made in writing, except that PwC's policies and employment benefits change from time to time, and your salary may be increased from time to time. You agree to be bound by those changes, as they occur.

Severability

If any provision of this Agreement is determined by a Court of competent jurisdiction to be unenforceable, void or invalid, in whole or in part, it will not affect the validity of any other provision and the remaining provisions or parts thereof shall remain in full force and effect.

Jurisdiction

This Agreement shall be construed and governed by the laws of the province of Alberta.



Deductions from Wages

Where this Agreement permits a deduction from wages to pay (or repay) any amount owed by you, you acknowledge that if the amount deducted from wages is insufficient to fully pay the amount owing (or if the deduction is prohibited by law), you shall remain liable for full payment of the remaining amount, including any interest and (in the case of the credit card) penalties.

Waiver

Either party may in its sole discretion waive its rights to enforce this Agreement, either in whole or in part. A waiver by a party or the failure of a party to require performance of any provision of this Agreement shall not be held to be a waiver of any other or succeeding breach of this Agreement.

Electronic Acceptance

To evidence your acceptance of the terms and conditions of this Agreement, you have electronically signed this Agreement by selecting the "I agree" button that appears below the Terms & Conditions. You acknowledge and agree that your electronic signature is the legal equivalent of signing this Agreement by hand. This Agreement shall become effective on your first day of employment with the Firm. You confirm that you have reviewed all terms and conditions on each page (including policies and other supporting documentation) and have been offered the opportunity to obtain, and have obtained, whatever legal advice you considered necessary, and you are accepting this offer freely, voluntarily and without duress, and with a full understanding of the contents of this Agreement, and that you are not relying on any promises or inducements in accepting employment except as stated in this Agreement and in the attachments.