

Schedule B

Service Description

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Service Description

Part 1 – General

1. Schedule B Definitions

In this Schedule B (Service Description), capitalised terms shall have the meanings given to them in Schedule A (Definitions) or in the body of this Schedule, as applicable.

2. High Level Summary

2.1 Scope of Services

2.1.1 This Schedule B (Service Description) describes the services, functions and responsibilities that Supplier will provide under this Agreement. The services will consist of:

- (a) those services, functions and obligations that Supplier is to perform pursuant to this Schedule B (Service Description) as described under Part 2 and defined in the F&A Operational Manual and elsewhere in the Agreement, as well as any services to be provided under a Statement of Work;
- (b) services that Supplier is to perform to promote increased adoption of the services described under Section 2.1.1(a) by EY Network Members;
- (c) the services, functions or obligations that are reasonably required for Supplier's performance of the services, functions and obligations described in section 2.1.1(a), unless expressly set out in this Agreement as an EY Dependency; and
- (d) any other services, functions and obligations which are not specified in this Agreement but which are ancillary to services reasonably required by EY and which are reasonably expected to be performed by a well-managed service provider providing services the same as or similar to the services, functions, processes and obligations described in this Agreement,

collectively, the "**Services**".

2.1.2 Except for those tasks and responsibilities expressly assigned to EY as EY Dependencies, Supplier will be responsible for performing all tasks, functions, services and responsibilities that are customarily associated with or necessary to perform the Services and will be responsible for the end-to-end delivery of the Services.

2.2 Service Principles

2.2.1 Supplier will be responsible for ensuring the Services performed are delivered, as a minimum, in accordance with:

- (a) the Service description set out in this Schedule B or an applicable Statement of Work;
- (b) the Performance Standards;
- (c) EY Policies;
- (d) Good Industry Practice; and
- (e) Applicable Law.

2.3 Service Hours

2.3.1 Supplier will provide the Services during the Service Hours for each of the locations as set out in the table below:

Location	EY Network Members Supported	Service Hours
India, Bangalore	Africa, BBC, Botswana, Canada, EMEA GSG, EYC, Ireland, Mauritius, Namibia, UK/UK FS, US and Global (Poland FIS)	11:00am – 6.30am IST
India, Trivandrum	MENA HQ, UAE, Bahrain, Kuwait, Qatar, Saudi Arabia, Oman, Egypt, Jordan, Iraq, Palestine, Lebanon and Libya	11:00am – 6.30am IST
Poland, Wroclaw	Austria, Belgium, Denmark, Finland, France, Germany, GSA, Italy, Luxembourg, Netherlands, Nordics, Norway, Poland, Spain, Sweden and Switzerland	8:00am – 5:00pm CET
China, Dalian	ASEAN, Australia, Brunei, Cambodia, China, Greater China, Guam, Hong Kong/Macau, Indonesia, Japan, Korea, Laos, Malaysia, Maldives, Mongolia, Myanmar, New Zealand, Philippines, Singapore, Sri Lanka, Taiwan, Thailand and Vietnam	9:00am – 6:00pm CST

Time zones referred above are IST (Indian Standard Time), CET (Central European Time) and CST (China Standard Time). The above service hours may be modified by mutual agreement between the Parties.

2.3.2 All fees, costs and expenses for the services provided under this Schedule B (Service Description) are included within the pricing set forth in Schedule D (Charges).

2.4 Location of Supplier Personnel

2.4.1 Supplier will provide Service Personnel for delivery of the Services in first Service Year in the geographic locations as follows or any other locations as agreed:

(a) India:

(i) Bangalore

Brigade Metropolis Summit B Floor 14 and 16
Mahadevapura Village, Krishnarajapuram Hobli,
Bangalore East Taluk
Bangalore 560048

(ii) Trivandrum

Thejaswini Building

Floor 1
Technopark Campus, Kariavattom
Trivandrum 695581

(b) Poland

(i) **Wroclaw**

Sagittarius
Floor 3
Sucha Street 2
50-086 Wroclaw, Poland

(c) China

(i) **Dalian**

28F Eton International Tower
Floor 14
280 Changjiang Road
Zhongshan District
116001 Dalian

2.4.2 The Parties agree that, from the commencement of the second Service Year of the Agreement, Services will be provided from Supplier locations situated in Bangalore, Dalian and Wroclaw any other locations as mutually agreed.

2.4.3 The Parties anticipate that, subject to EY approval of the relevant Supplier Relocation Plan(s) in accordance with Schedule F, the Services will be relocated as follows during the Term;

(a) in relation to the Services being provided from Poland in the first Service Year:

- (i) 70% of such Services are to be provided from a Supplier location based in India from the commencement of the second Service Year onwards; and
- (ii) the remaining 30% of Services will continue to be provided from Poland throughout the Term unless otherwise agreed.

(b) in relation to Services being provided from China in first Service Year:

- (i) such Services provided to Services Recipients located in Singapore, Sri Lanka, Guam, Australia & New Zealand are planned to be provided from a Supplier location based in India from the commencement of second Service Year onwards; and
- (ii) the remaining Services will continue to be provided from China throughout the Term unless otherwise agreed.

2.4.4 In the event that the Supplier Relocation Plan(s) needed to enable relocation of Services as described in Sections 2.4.3(a) and 2.4.3(b) above are not approved by EY then any change to the first Service Year Service locations during the Term will constitute a Change to be agreed by the Parties in accordance with the Change Procedures set out in Schedule E.

2.5 EY Obligations

2.5.1 To assist Supplier in the performance of the Services during the Term, EY will use reasonable commercial endeavours to fulfil the following obligations:

- (a) ensure that appropriate desk space at EY locations, access rights and network connectivity to Supplier Delivery Locations are provided to the Supplier as reasonably necessary;

- (b) provide VPN connectivity or remote access for Service Personnel working remotely to enable out of office hours support or working from home
- (c) review and Approve the documented operational procedures for steady state operations;
- (d) provide Supplier with access to all available up-to-date documentation, licences, Software and tools, including the Service Management tool (ServiceNow) as necessary to perform the Services where such provided access will not breach the terms of any licence EY may have with a Third Party;
- (e) provide Supplier with a finalised list of applications which are in scope;
- (f) define retained organisation, with clear roles and responsibilities and escalation path for various scenarios clearly defined along with the interaction points;
- (g) enable effective organisation change management to communicate to all groups and any impacted stakeholders about the change in support model;
- (h) provide details of the Third Party vendor support model, escalation matrix and contact details; and

2.6 Operational Change Management Procedure

2.6.1 Supplier will define and implement an Operational Change Management Procedure in accordance with Schedule E (Governance and Change Management) of the Agreement that will be subject to EY's approval. The Operational Change Management Procedure will, with respect to changes of the Services, incorporate clearly defined objectives that will include:

- (a) efficient implementation of changes;
- (b) clear accountability including dependencies on EY;
- (c) identification and mitigation of risk;
- (d) minimisation of business disruption and EY cost; and
- (e) effective coordination and communication.

2.6.2 Supplier's responsibilities in respect to the Operational Change Management Procedure will include the following:

- (a) unless otherwise specified by EY, performing and coordinating all operational changes pertaining to the Services;
- (b) performing operational changes to the Services in a controlled manner and in conformance with notified EY operational and project change management standards and procedures;
- (c) collecting data on every operational change in respect of the Services including the cause of any Incidents arising from the change, measures taken to prevent recurrence and whether the change was successful;
- (d) providing an audit trail of any and all operational changes to the Services, to determine the change made and the authorisation to make the change;

- (e) coordinating operational change management activities in respect of the Services across all EY functions, and Third Party Suppliers, affected by the change in order to minimise disruption of normal business processes;
- (f) designating and maintaining clear ownership for individual operational changes managed by Supplier (including dependencies on EY and Third Party Suppliers involved in the changes) as part of the Services throughout the process;
- (g) reviewing proposed operational changes and schedules with EY and obtaining all necessary Approvals for proposed changes;
- (h) reporting the status of scheduled operational changes in respect of the Services including maintaining a comprehensive list of changes, projects and dates; and
- (i) In an emergency, making temporary operational changes in accordance with Schedule E (Governance and Change Management).

2.7 Controlling for Regions

2.7.1 The Supplier shall provide the Controlling for Regions Services as set out in Appendix B-1 of this Schedule B (Service Description).

2.7.2 Without limitation, the Controlling for Regions Services includes the execution of financial transactions for;

- (a) **Accounts Payable and Global Settlement Group** ("GSG" or interfirm payables to EY Network Members): for setting up and maintenance of vendor, processing vendor invoices, running payment proposals, resolving vendor issues, reconciling accounts and running reports as necessary.
- (b) **Time and Expense:** to cover processing employee Time and Expense claims, resolving claim related issues, VAT reconciliation and processing refunds.
- (c) **Accounts Receivable:** covering processing of customer payment in cash application, following up on overdue payment with customer or EY Network Members, initiating refunds, invoice uploading and reconciling accounts and running reports as necessary.
- (d) **General Ledger:** covering processing of journals, fixed assets accounting (depreciation, transfers, capitalizations, disposals), account reconciliations and reporting
- (e) **Customer Support:** customer service and support activities pertaining to controlling activities set out in sections 2.7.2(a) to 2.7.2(d) above and including responding to tickets and reporting on customer service incident status and closure.

2.7.3 Program Mercury Support: As an integral part of transaction processing in controlling activities set out in sections 2.7.2(a) to 2.7.2(d) above provide support to Program Mercury during deployments. In addition, provide support to the Mercury testing workstreams as required and training to Supplier staff on all in-scope processes.

2.8 Market Finance Services

2.8.1 The Supplier shall provide the Market Finance Services as set out in Appendix B-2 of this Schedule B (Service Description), including the following transactional activities pertaining to engagement management:

- (a) raising customer invoices, billing pertaining to mobility support and invoice eDelivery;
- (b) preparing and tracking estimate to complete for internal and external engagements;
- (c) engagement set-up, maintenance and closure;
- (d) engagement reporting; and

2.8.2 Program Mercury Support: As an integral part of transaction processing in market finance activities set out in sections 2.8.1(a) to 2.8.1(d) above provide support to Program Mercury during deployments. In addition, provide support to the Mercury testing workstreams as required and training to Supplier staff on all in-scope processes

2.9 Mercury Support Team and Finance Infrastructure Support Services

2.9.1 The Supplier shall provide the following services to Mercury Support Team and Finance Infrastructure team as set out in Appendix B-3 of this Schedule B (Service Description), including the following:

- (a) L2 and L3 process ticket resolution for GFIS ("Global Financial Information System") and Mercury Support for countries deployed on SAP and product support;
- (b) creating and maintaining knowledge repository for L2 and L3 tickets
- (c) Global Risk and Compliance (GRC) acts as a bridge between functional and technical teams to ensure Segregation of Duties (SOD) are built into the roles.
- (d) Centre of Information Quality and Integrity (CIQI) – Provide data reconciliation, administration, configuration and data input required for planning and reporting workstreams.
- (e) Specialized Services -
 - (i) Data Governance and Management Support – responsible for improving quality and consistency of critical data elements across multiple operations / transaction systems.
 - (ii) Product Managers (MST and GFIS) – Provide technical expertise and business process expertise across various components of SAP and GFIS.

3. Business Continuity and Disaster Recovery

Supplier shall provide the business continuity and disaster recovery ("**BCDR**") services as set out in Appendix B-4 of this Schedule B (Service Description) including by incorporating to the extent relevant any aspects of those BCDR services which are expressly described as EY BCDR Inputs under Schedule F (Transition and Transformation). To the extent that the Supplier reasonably requires a relevant EY BCDR Input in order to deliver the BCDR services set out in Appendix B-4:

- (a) the Supplier will provide EY with advance written notice requesting the relevant input, and allowing EY a reasonable period of time in order to provide the relevant input; and
- (b) the Supplier will be relieved of its obligations to deliver the BCDR services to the extent that EY fails within a reasonable time to provide the relevant EY BCDR Input so requested by the Supplier.

4. F&A Operations Manual

Supplier shall comply with its obligations in relation to the F&A Operations Manual as set out in Schedule E (Governance and Change Management), including developing and maintaining the F&A Operations Manual under section 2.2 of Schedule E (Governance and Change Management) in accordance with the requirements set out in Appendix B-5 (F&A Operations Manual) of this Schedule B (Service Description).

5. Program and Account Management Services

5.1 Program Management

5.1.1 In addition to the provisioning, management, and administration of the specific services set forth in this Schedule B (Service Description), Supplier will provide overall program management services that are acceptable to EY in its reasonable opinion, at no additional cost to the charges specified in Schedule D (Charges), to track, maintain and report on the Services including:

- (a) implementing and administering all of the Services, including coordination, oversight, staffing, and administration, including preparing all required plans and schedules for EY's approval;
- (b) confirming that all work performed by Supplier meets the requirements of this Agreement;
- (c) providing qualified and trained program management and staff personnel to EY to meet demand;
- (d) meeting regularly with EY to review status and check progress, including quarterly business reviews, and maintaining direct communications with EY on all Services-related matters, including continually demonstrating and documenting Supplier's ability to comply with specifications and EY's program management personnel's direction;
- (e) providing forecasting and trending based on account historical data and any projections provided by EY;
- (f) leveraging EY ServiceNow and Supplier tools for providing Services management information and tying into EY communications and other systems, with the cooperation of, and as required and approved by, EY;
- (g) managing any Subcontractors or contract personnel required for contract compliance and coordinating activities of Third Party Suppliers;
- (h) collecting and analysing customer satisfaction data, and implementing initiatives to improve customer satisfaction ratings continuously and to increase efficiency, including tracking quality issues and customer satisfaction concerns, performing root cause analysis of the issues and concerns, and improving processes so that these do not recur;
- (i) providing suggestions for overall improvements in the processes at hand as part of Supplier's continuous improvement efforts; and
- (j) responsibility for transactional billing, charges, and accounting-related issues.

5.2 Reports

- 5.2.1 All Reports will be provided in an electronic format acceptable to EY and, if requested by EY, in hard copy. EY may request that the Supplier change, add, or delete any Reports provided by Supplier. Supplier will evaluate the cost for additional Reports and notify EY of additional costs if any before they are incurred.
- 5.2.2 Supplier will be responsible for creating the reporting capability. Supplier may use Supplier's existing reporting capability to run, compile, and provide Reports relating to data that Supplier controls.
- 5.2.3 EY and Supplier will work together to define Report requirements. Once Report requirements are defined and agreed, Supplier will produce the Report within a mutually agreed upon period of time. Supplier agrees that the Supplier Executive (as defined under section 1.4.1 of Schedule E (Governance and Change Management), or such other Supplier Personnel as mutually agreed, will communicate proactively with EY regarding the status of Report development. Details of these Reports will be incorporated into the F&A Operations Manual.
- 5.2.4 Supplier will provide weekly, monthly and quarterly Reports in electronic versions in an agreed format. The content of the Reports will be defined in the F&A Operations Manual.

Part 2

Appendix B-1 Controlling for Regions

Accounts Payable, Time & Expense		
Process	Process Description	Supplier Principal Activities
Accounts Payable	Accounts Payable and Global Settlement Group ("GSG") for setting up and maintenance of Vendor, processing vendor invoices, running payment proposals, resolving vendor issues, reconciling accounts and running reports as necessary.	Vendor Setup and Maintenance
		Validate the requests for accuracy and completeness
		Follow up with vendor or requestor for additional / missing information
		Create / update vendor master records
		Invoice Processing and Payment
		Validate and enter invoices
		Perform invoice matching against PO (2-way and 3-way as appropriate)
		Route Non- PO invoices for GL coding and approval
		Analyze and resolve all holds/ Issues
		Import and match electronic invoice
		Perform duplicate payment check prior to release for payment
		Payment Processing
		Complete checks to ensure no duplicate payment
		Create preliminary payment run
		Execute payment proposals
		Transfer payment file (ACH)
		Print and distribute Cheques and remittance advices as applicable
		Process requests to stop payment
		Research for Escheatment (USA)
		Reconciliation and Reporting
		Prepare AP accruals and journal entries
		Reconciliations
		Reconcile sub ledger to General Ledger
		Close AP sub ledger
		Ticket Handling
		Respond to vendor or employee inquiries
Time and Expense	Processing employee Time and Expense claims, resolving employee claim issues, VAT reconciliation and payments	Validate receipts and coding
		Research and resolve issues
		Process payment
		Provide an interface of taxable Time & Expense events to Payroll
		Post Time & Expense activity to General Ledger
Additional Support Services	Additional Support Services as required for Accounts Payable and Time & Expense	Case Resolution (Emails/SR)
		On Hold adjustments
		Time & Expense Notifications
		Analytics/Risk Ranking
		Refund Creation
		Purchase Card processing
		Amex Card processing
		Sending escalation reminders
		VAT Reconciliation
		Adhoc report requests

Accounts Receivable		
Process	Process Description	Supplier Principal Activities
Cash Application	Processing of customer payment in cash application and clearing customer invoices	Apply payments to customer invoices
		Reason code deductions
		Communicate short / over payment to collections team
		Research any unidentified payment receipts
		Reconciliation of customer accounts
		Process customer refunds
Collections	Collecting overdue payments from customers	Identify collections
		Contact customer / member firm to determine reason for non-payment
		Resolve customer service issue
		Process collections including write-offs
Additional Support Services	Additional Support Services as required for Accounts Receivable	Adhoc requests
		Uploading invoices into Dunning and Collections tool
		Uploading invoices on portal
		Reporting
		Unidentified and On Account payment Follow-up
		Contacts clean-up
General Ledger		
Process	Process Description	Supplier Principal Activities
Journals	Processing journal entries	Prepare journal entries
		Validate inputs and
		Post journal entries and reversing entries
		Perform closing process as per the defined timelines and process
		Process Fixed Assets entries - Addition / Deletion / Transfers / Sale
		Co-ordinate with Member Firm retained team for clarifications / escalations / support
Account Reconciliation	Balance sheet, general ledger and bank account reconciliations	Reconcile balance sheet accounts and provide support for account balances
		Prepare all bank reconciliations
		Reconcile sub ledgers with General Ledger
		Analyze all balances and clear all reconciling items
		Maintain documentation for reconciliation responsibilities
		Process approved adjustments
		Maintain the account reconciliation log
		Educate end users on "root causes" of reconciling items
Additional Support Services	Additional Support Services as required for Accounts Payable and Time & Expense	Reporting
		Query management
Program Mercury Support		
Process	Process Description	Supplier Principal Activities
Testing	Business scenario testing required as part of Mercury deployment	Assist EY in defining key business scenarios for testing
Processes	Process gap analysis as required as part of Mercury deployment	Provide inputs on process gaps and execute on suggested workarounds as agreed mutually between Supplier and EY
Training	Supplier Personnel training as required as part of Mercury deployment	Execute the training plan as provided by EY and to ensure adequate knowledge transfer to Supplier Personnel

Cut-Over Planning	Cut-over plan required as part of Mercury deployment	Assist EY with cut over planning before each phase of deployment regarding processes in scope
Customer Support		
Process	Process Description	Supplier Principal Activities
Ticket Handling	Resolving queries / issues from customers and Member Firms	Receive Customer or Member Firm inquiries through call and email
		Respond to Customer or Member Firm inquiries
		Escalate issues
		Resolve escalations and document root cause analysis

Appendix B-2 Market Finance Services

Process	Process Description	Supplier Principal Activities
Customer Billing	Generating services billing customer, preparing and tracking estimate to complete, and Invoice eDelivery	Collect and verify invoice information
		Input invoice data manually into system
		Apply Indirect Tax and rate
		Invoice eDelivery
		Print and distribute customer invoices
		Initiate rebill in accordance with policy
Engagement Setup	Engagement set-up and maintenance, reporting and mobility support	Opening and closing of engagements
		Changes to engagement code attributes
		Mobility support for engagement set-up
Additional Support Services	Additional Support Services as required for Market Finance Support Services	Reports
		Technology and template handling for robots
		Duns request
Program Mercury Support		
Process	Process Description	Supplier Principal Activities
Testing	Business scenario testing required as part of Mercury deployment	Assist EY in defining key business scenarios for testing
Processes	Process gap analysis as required as part of Mercury deployment	Provide inputs on process gaps and execute on suggested workarounds as agreed mutually between Supplier and EY
Training	Supplier Personnel training as required as part of Mercury deployment	Execute the training plan as provided by EY and to ensure adequate knowledge transfer to Supplier Personnel
Cut-Over Planning	Cut-over plan required as part of Mercury deployment	Assist EY with cut over planning before each phase of deployment regarding processes in scope

Appendix B-3 Finance Infrastructure Support Services

Process	Process Description	Principal Activities
Level 2 and Level 3 support	Business Solution Center and Data Analysts	Receive and review all L2 Queries received in Service Now and or approved ticketing applications
		Troubleshoot and attempt to resolve all L2 Queries as per agreed service protocol.
		Close tickets that are resolved
		Escalate all queries that are beyond the scope of L2 query resolutions to L3 Support teams (Product Managers, AMS or Mercury Global Teams)
Specialized Services	Data Governance and Management Support	Responsible for improving quality and consistency of critical data elements across multiple operations / transaction systems
	Product Managers (MST and GFIS)	Provide technical expertise and business process expertise across various components of SAP and GFIS
Additional Support Services	Additional Support Services as required for Finance Infrastructure Support Services	Attend calls on product and processes
		Attend process trainings

Appendix B-4 Business Continuity and Disaster Recovery

1. Background

- 1.1.1 The Supplier shall provide business continuity and disaster recovery Services in accordance with the requirements set out below and the BCDR Plan.
- 1.1.2 Supplier shall identify risk reduction and mitigation measures to enable continued provision of the Services and establish recovery options for service loss, disruption or degradation.
- 1.1.3 Supplier shall identify the workforce resources, processes and tools needed to restore critical service and implement successful invocation of the BCDR Plan and periodically capture changes to critical EY services and supporting infrastructure to update the BCDR Plan.
- 1.1.4 Supplier shall provide recovery capability for service loss, disruption or degradation from the Service Commencement Date.

2. BCDR Plan

- 2.1.1 The Supplier shall submit a BCDR Plan to EY 90 days prior to any proposed Relocation Event or any subsequent change to the locations from which Services are provided by the Supplier.
- 2.1.2 The Supplier shall consult with EY during the development of the BCDR Plans as per 2.1.1 of this Appendix B-4. The BCDR Plans must be approved in writing by EY prior to Services being delivered from any new location by the Supplier.
- 2.1.3 During the Term, and thereafter so long as the Supplier is responsible for providing any Services, the Supplier shall implement and maintain in full force and effect the BCDR Plan in so far as it relates to such Services.
- 2.1.4 The Supplier shall ensure that the BCDR Plan will:
 - (a) allow the Supplier to continue to provide all Services under this Agreement without any material interruption, to the extent possible, in the event of a business disruption and/or Force Majeure Event;
 - (b) provide a continuation of Service in terms of specific language support and EY access to support;
 - (c) include recovery to one or more recovery site(s) (in the same country) and/or employees working from home. The Parties agree that the recovery site(s) shall either be an EY location and/or Supplier location. The recovery locations shall not be subject to the same geographical hazards for each of the sites at the same time, from which the Services are being delivered as set out under the relevant tables included in an Appendix to this Schedule for the Services, as follows:
 - (i) Controlling for Regions Services – Appendix B-2 to this Schedule B (Service Description);
 - (ii) Market Finance Services – Appendix B-3 to this Schedule B (Service Description);
 - (iii) Mercury Support Team and Finance Infrastructure Support Services - Appendix B-4 to this Schedule B (Service Description); and

- (d) identify the workforce resources, processes and tools needed to restore service and implement successfully the BCDR Plan;
- (e) be developed using industry standardised business continuity processes and meet the necessary requirements for service continuity as provided by EY;
- (f) be subject to Acceptance by EY, and pass audit requirements and validations during EY testing of the BCDR Plan;
- (g) include the scope and criteria for BCDR Plan tests;
- (h) include the following duties that Supplier shall perform in a commercially reasonable manner so that EY will have the ability to resume normal operations relating to the Services as soon as reasonably possible following a business disruption and/or disaster occurring:
 - (i) creating and maintaining executable recovery plans for Supplier's services;
 - (ii) providing support and assistance during the execution and validation of the BCDR Plan;
 - (iii) periodic testing of the BCDR Plan;
 - (iv) analysing impact of potential loss, disruption or degradation of critical EY services including identifying risk reduction and mitigation measures for critical EY services and establish recovery options for service loss, disruption or degradation; and
 - (v) evaluate all requests for changes to assess risks and potential impact to its service continuity plans;
- (i) conform to the Change Management Procedure for implementing any change related to the continuity of its services (standard changes will be defined to accommodate day-to-day tuning activities); and
- (j) the BCDR Plan will provide the below recovery assurance levels as a baseline recovery strategy Recovery Time Objective ("RTO") as per table below:

Service / Process	Minimum Recovery level %	RTO in days
Controlling for Regions		
- Time & Expense	20%	2
- Accounts Payable & GSG	20%	3
- Accounts Receivable	25%	3
- Customer Support	50%	1
- General Ledger	20%	5
Markets Finance Services		
- Global Engagement Management	50%	5
Finance Infrastructure Support		
- Global Financial Information System Support	50%	2

- Mercury Support	50%	1
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- 2.1.5 The Supplier must periodically capture changes to EY services and supporting infrastructure to update the BCDR Plan, and shall submit the revised plan to EY no less frequently than annually for Acceptance.
- 2.1.6 Every year following the Effective Date, Supplier shall deliver to EY an updated BCDR Plan covering all contracted Services and Facilities, and which complies with the requirements set forth herein.
- 2.1.7 If EY reasonably determines that the proposed BCDR Plan does not adequately protect it from a material interruption to any aspect of the Services or adequately provide for business continuity in the event of a material disruption, EY may reject the proposed BCDR Plan in writing, identifying the reasons for its rejection, and Supplier shall revise the BCDR Plan to address the reasons given within 7 days from notification by EY. The foregoing procedure shall be repeated as many times as is necessary until EY reasonably determines that the proposed BCDR Plan adequately assures recovery of Services.
- 2.1.8 All documents relating to the BCDR Plan must be globally accessible and maintained in a resilient repository by the Supplier. Supplier's BCDR Plan owners must keep a back-up copy of the BCDR Plan in case the repository storing the BCDR Plan is unavailable.

3. Testing

- 3.1.1 The Supplier shall ensure that the BCDR Plan is tested periodically (quarterly for small outages, annually for large outages) for each of its Delivery Locations, during which Supplier will fail over to recovery site for at least one (1) hour. The drills and test results that restoration of Services to predetermined levels and timeframes must include:
- (a) a mix of table top walk through;
 - (b) actual demonstration of support shifting to alternate location for a set period of time;
 - (c) maintenance of business operations, ensuring a controlled restoration to normal service;
 - (d) testing of alternate fail over once a quarter for a one-hour duration; and
 - (e) capture of test results, lessons learned and adjustment to workforce resources, processes and tools accordingly to optimize restoration of service activities.
- 3.1.2 The Supplier shall test the BCDR Plan fail-overs once a month using table top simulation.
- 3.1.3 The Supplier shall implement the BCDR Plan test following notification to EY ensuring tests are carried out during outside of business. The Supplier shall provide EY with written notice not less than thirty (30) days before conducting the tests and representatives of EY shall have the right to attend and observe the tests.
- 3.1.4 The Supplier shall submit to EY within fifteen (15) days after completion of the tests a written Report that sets forth in reasonable detail the results of the tests so conducted.
- 3.1.5 If, during any tests conducted pursuant hereto, either party identifies any problems with the BCDR Plan, or Supplier's implementation of the same, which prevents it from adequately protecting from continuation of the Services, any aspect of the Services for which Supplier is responsible, Supplier shall revise the BCDR Plan to address the problems identified, and submit

such revisions to EY for review and approval. Once the revised BCDR Plan is Accepted by EY, it shall be deemed part of this Agreement.

- 3.1.6 The Supplier shall test no less than ninety-five percent (95%) of the Services it provides against the BCDR Plan.

4. Implementation

- 4.1.1 During the Term of this Agreement, and thereafter so long as Supplier is responsible for providing any Services, Supplier shall implement and maintain in full force and effect the BCDR Plan that was developed by Supplier and approved by EY pursuant to this Appendix B-5 (as such may be amended by written agreement of the parties).
- 4.1.2 In the event of a Disaster, the Supplier shall implement the BCDR Plan to minimize disruption to the business operations of the Service Recipients.
- 4.1.3 The Supplier shall provide regular updates (no less frequently than hourly) in the event that a Disaster causes an outage, as to what steps the Supplier is taking to resolve the outage, and when it anticipates the outage to be resolved.

5. Recovery Strategy

- 5.1. The recovery strategies will be based on a hybrid model including laptop (work from home or training rooms), relocation, cross-training and mirror sites, with different resolutions and target recovery times depending on the severity of the Disaster as follows:

- 5.1.1 **Level 1 Disaster:** Minor Technical and Telecom Problems such as server connectivity failure due to telecommunications failure and minor Hard Ware/Soft Ware related issue, LAN/LAN component failure, desk top failure, power supply failure etc:

- Back up for LAN/WAN/telecom components and equipment's availability with site.
- Built in redundancy to internet/MPLS service providers with service providers.
- Power Back up via UPS/Generators Minimum up to 5 days.
- Cross trained staff & buffers in case of people not available.
- Shift-stretch strategy.

- 5.1.2 **Level 2 Disaster:** Major Technical or Telecom Problems or building / city are out of bounds at the primary site; site temporarily unavailable for a period in excess of 48 Hours (Long run public disturbance/strike etc.) or unavailable for a period in excess of 48 hours due to limited damage to the building; site temporarily unavailable due to failure of the telecom connectivity on both the primary and the secondary lines:

- Remote connectivity option: Via Laptops and VDI connections. Assumption made for this option is all applications on cloud can be accessed via VDI connectivity provided by EY on laptops and if there are issues to access these applications itself Infosys will not be held responsible
- Warm site recovery: Require people to be transferred to Meeting & training rooms in EY or Infosys with connectivity start working. Typical recovery time will be 12- 24 hours (for locations in India).

- 5.2. **Level 3 Disaster:** Major Technical Problem and Both Primary and Secondary Sites within country is not available; non-availability of the primary and secondary site due to country level disaster:

- Warm site recovery: Meeting & training rooms in EY or Infosys location with connectivity, in different countries. Require people to be transferred to the other

country and start working. Typical recovery time will be 48 – 72 hours (for country to country transfer & recovery).

- Mirror site: Have similar operations/cross trained employees where-ever feasible from 2 different sites in different countries which will recover the processes within the limits of data privacy regulations
- Remote connectivity option: Via Laptops and VDI connections – Work from home.
- Assumption made for this option is all applications on cloud can be accessed via VDI connectivity provided by EY on laptops and if there are issues to access these applications itself Supplier will not be held responsible.

6. Post-Incident Review

- 6.1.1 The Supplier shall participate in post-Incident reviews to assess business impact and risks, provision of resiliency failover and recovery mechanism in the context of the BCDR Plan and potential recurrence of the Incident.
- 6.1.2 The Supplier shall perform a root cause analysis to identify the reasons that the Incident occurred, shall make proposals as to how similar Incidents can be avoided in future, and shall, at EY's request, take such steps as are necessary to prevent recurrence.
- 6.1.3 The Supplier shall alert EY of any possible defects detected in the EY IT Environment.

7. Payment

If there is a business disruption and/or disaster impacting the provision of Services, Supplier shall not increase its Charges under this Agreement or charge EY any additional fees, unless such disaster or interruption to business continuity requires an ongoing and material change to Services in which case any such changes shall be subject to mutual agreement in accordance with the Change Management Procedure.

8. Allocation of Resources

Whenever a disaster or other event impacting business continuity causes Supplier to allocate limited resources between or among the Supplier's customers, the Supplier shall not provide to any other customers of the Supplier priority over EY. In addition, in no event shall the Supplier redeploy or reassign any Key Supplier Personnel or other dedicated employees providing the Services, to another account of the Supplier upon the occurrence of any disaster or other event impacting business continuity that causes Supplier to allocate limited resources between or among Supplier's customers.

9. Business Continuity Plan Force Majeure Event

Where a business disruption incident constitutes a Force Majeure Event (and is beyond the reasonable control of the Supplier) the Supplier will continue to comply with its obligations in relation to BCDR (to the extent not prevented by the Force Majeure Event in accordance with Clause 8.3.2 of the Terms and Conditions), and continue to make Commercially Reasonable Efforts to provide the committed recovery targets (in accordance with Clause 8.3.1(c) of the Terms and Conditions). If for reasons outside the control of the Supplier, such recovery is not possible, Supplier and EY shall mutually agree on a course of recovery actions based on the prevailing circumstances, without prejudice to the parties' rights and remedies under the Agreement.

Appendix B-5 F&A Operations Manual

1. F&A Operations Manual

1.1 General

1.1.1 The Supplier shall develop, maintain, update and make available F&A Operations Manuals relating to the Services in accordance with section 2.2 of Schedule E (Governance and Change Management).

1.1.2 Each version of the F&A Operations Manual shall:

- (a) specify the procedures and Supplier Support Systems to be used by the Supplier and Subcontractors in the performance of the Supplier's obligations under the Agreement:
 - (i) in a manner consistent with the performance of the Supplier's obligations under the Agreement; and
 - (ii) to a level of detail sufficient to enable EY's operational and management staff to obtain a good understanding of the Services, procedures and Supplier Support Systems;
- (b) specify the activities that the Supplier proposes to undertake in order to provide the Services, including the direction, supervision, monitoring, staffing, reporting, planning and oversight activities normally undertaken at Facilities that provide services of the type the Supplier will provide under this Agreement;
- (c) specify all interfaces between the Supplier, Subcontractor, and EY;
- (d) specify the service testing reviews, acceptance and other procedures for EY to assure the quality, accuracy and timely provision of the Supplier's or Subcontractor's performance;
- (e) specify the procedures that the Supplier will use to track its and its Subcontractors' performance under the Agreement against the Performance Standards;
- (f) specify the procedures the Supplier will use to safeguard against the destruction, loss or alteration of, or unauthorised access to or disclosure of, EY Confidential Information;
- (g) include a description of relevant EY Policies;
- (h) cover the following aspects of the Services:
 - (i) RACI (Responsibility, Accountable, Consulted and Informed) Matrix for all the processes in scope
 - (ii) organisational and contact details of the Supplier delivery team, including support personnel and Third Party support personnel supporting the Services;
 - (iii) details of the organisational and technical interfaces between EY and the Supplier (as applicable) with respect to each of the Services;
 - (iv) designated EY contacts;

- (v) Business continuity management and disaster recovery to the extent not covered in this Agreement;
- (vi) information security management;
- (vii) Third Party management and contract management;
- (viii) operational change management;
- (ix) knowledge management;
- (x) continual service improvement;
- (xi) escalation and communication management;
- (xii) capacity planning for managing spikes;
- (xiii) workforce management;
- (xiv) service level management;
- (xv) Service Quality Plan
- (xvi) risk management; and
- (xvii) reporting.

1.1.3 The F&A Operations Manual shall not refer to any document which is not either already in the possession of EY or attached to that version of that F&A Operations Manual.

1.2 Structure and Format of F&A Operations Manual

1.2.1 The structure of the F&A Operations Manuals shall be based on the requirements contained in this Appendix. Within first month of the Steady State, the Supplier and EY shall agree detailed documentation standards and formats relating to the F&A Operations Manuals.

1.2.2 Supplier shall ensure that the F&A Operations Manuals maintained by Supplier conform, and continue to conform for the Term, to the documentation standards and formats agreed upon between EY and Supplier, unless otherwise agreed by EY and Supplier.

1.2.3 Supplier shall provide the F&A Operations Manuals in English. Other languages for providing F&A Operations Manual (if required) to be discussed and agreed mutually between EY and the Supplier.

1.2.4 Supplier shall make the F&A Operations Manuals available in paper copy, electronic copy and through web-enabled access by EY.

1.3 Delivery and Agreement of F&A Operations Manual

1.3.1 Supplier shall prepare and deliver versions of each F&A Operations Manual to the EY as follows:

- (a) a first version, within sixty (60) Business Days after Service Commencement: this first version shall place all available information into a consistent format in accordance with sections 1.1 and 1.2 of this Appendix B-5, and shall close gaps in the material where reasonable in the allotted timescale;

- (b) EY will provide any comments and changes following receipt of the draft F&A Operations Manual, and Supplier will produce a second version, within fifteen (15) Business Days, addressing such comments and changes. This second version shall be fully compliant with the requirements in sections 1.1 and 1.2 of this Appendix B-5;
 - (c) an updated version, within thirty (30) Business Days following the end of each Service Year and the start of the Exit Assistance Period.
- 1.3.2 Supplier shall ensure that each version of an F&A Operations Manual provided under section 1.3.1 of this Appendix B-5 meets the requirements set out in sections 1.1 and 1.2
- 1.3.3 EY shall, within fifteen (15) Business Days after receipt of a version of an F&A Operations Manual under sections 1.3.1(a) and **Error! Reference source not found.**, notify the Supplier of any aspects of the Operations Manual it considers does not meet the applicable requirements referred to in section 1.3.2 (a non-conformity).
- 1.3.4 Promptly following receipt of any notification under section 1.3.3, the Supplier shall correct that version of that F&A Operations Manual and re-submit it to EY.
- 1.3.5 Subject to section 1.3.7, the procedure in sections 1.3.3 and 1.3.4 shall be repeated until each version of each F&A Operations Manual is free from non-conformities.
- 1.3.6 EY shall promptly notify the Supplier when it considers a version of an Operations Manual to be free from non-conformities.
- 1.3.7 Supplier shall ensure that the final version of each F&A Operations Manual is delivered to the EY, free from non-conformities, no later than 30 Business Days after the receipt of comments from EY
- 1.4 Update and Auditing Responsibilities**
 - 1.4.1 Supplier will update the F&A Operations Manual following any material changes to the operations or procedures described therein (and in any event at least once every six (6) months). Updates to the F&A Operations Manual will be provided to EY for review, comment and approval prior to their implementation in accordance with section 1.3.
 - 1.4.2 The Supplier shall conduct regular (on at least a half yearly basis) audits of the F&A Operations Manuals to ensure a high standard of quality. This includes checks for:
 - (a) completeness;
 - (b) accuracy;
 - (c) organisation; and
 - (d) readability.
 - 1.4.3 The Supplier shall report the resultant audit findings to EY and where it is determined that the F&A Operations Manuals are inaccurate or not current the Supplier shall take immediate remedial action to correct or replace such a document.
 - 1.4.4 The Supplier shall maintain version control on each issued version of the F&A Operations Manuals.