



**Deloitte Consulting India Private Limited**  
**Unit 201-206, Fairmount, High Street, Hiranandani**  
**Business Park, Powai, Mumbai Suburban, Maharashtra –**  
**400076, India**

**Tel: +91 022 61137000**  
**www.deloitte.com**

Nov 1, 2022

**Mr. Rahul Vilas Sonune**  
**Plot No.70, Rathi Lay Out, 8Th Mile, Davalamenti Road, Dattawadi Nagpur,**  
**Nagpur, 440023**  
**India**

**Subject: Offer of Employment**

**Dear Rahul Vilas Sonune:**

On behalf of **Deloitte Consulting India Private Limited** (the "Employer" or "Company"), I am pleased to confirm our offer of employment to you as **Associate Analyst** based in **Mumbai**.

We extend this offer, and the opportunity it represents, with great confidence in your abilities. You have made a very favorable impression with everyone you met and we are excited with the prospect of you joining our organization on **December 5, 2022**.

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

As part of your annual compensation, you will receive a Total Salary of **Rs./₹ 325,008/-** and, will be eligible for a performance linked variable bonus. At your level, the variable bonus opportunity could range from **0-10%** of your Total Salary. The actual paid amount could vary depending upon the business and individual performance each fiscal year and, in some situations, could exceed the payout range indicated. Any amounts paid will be subject to statutory and other deductions as per Employer policies and practices. The details of your compensation breakdown are provided in the attached Annexure A.

As an incentive to join the Company, you are eligible to receive a joining bonus of **Rs./₹ 25,000/-** subject to your reporting for full-time employment on **December 5, 2022**. This amount will attract applicable taxes and will be processed as part of your first month's payroll. You will have an obligation to repay the entire amount of your joining bonus if you resign your position or are terminated for cause by the Company within **12 months** of your start date.

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

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

Your compensation details are confidential, and you may discuss it only with the undersigned in case of any clarification. It is our hope that your acceptance of our offer will be just the beginning of a mutually beneficial relationship with our organization. We would like you to join the Employer on **December 5, 2022**, or an alternative mutually agreed upon date.

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

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


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

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

Sincerely,

**For Deloitte Consulting India Private Limited**

Best regards,

DocuSigned by:  
  
By: E9A853DF6416413...  
Signature

**Authorized Signatory**

#### Acceptance

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

Please sign and date your Acceptance

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Annexure A****Mr. Rahul Vilas Sonune****Associate Analyst**

<b>Description</b>	<b>Monthly</b> (Rs. per month)	<b>Annual</b> (Rs. per Annum)
Basic Pay	<b>9,500</b>	<b>114,000</b>
House Rent Allowance (HRA)	<b>4,750</b>	<b>57,000</b>
Special Allowance <sup>1a &amp; 1b</sup>	<b>4,805</b>	<b>57,660</b>
Leave Travel Allowance <sup>2</sup>	<b>950</b>	<b>11,400</b>
Differential Allowance	<b>3,079</b>	<b>36,948</b>
Meal Card <sup>3</sup>	<b>2,200</b>	<b>26,400</b>
Employer's contribution to PF	<b>1,800</b>	<b>21,600</b>
<b>Total Salary (in Rs.)</b>	<b>27,084</b>	<b>325,008</b>
Variable Bonus*	You are eligible for a performance linked variable bonus. It will be paid out at the end of the fiscal year, as applicable and on the basis of your individual performance and performance of the business	
Medical Insurance Premium <sup>4</sup>	<b>3,014</b>	<b>36,167</b>

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

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

Contd/-....

Annexure A

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

**Employee Level -  
Associate Analyst**

<sup>1a</sup>*Communication Expenses*

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

**Rs./₹3,000/-** per month

<sup>1b</sup>*Fuel Expenses*

*Petrol / Driver / Insurance / Repairs & Maintenance*

**Rs./₹7,500/-** per month

<sup>1a</sup> The internet/telephone/mobile bills should be in the Employee's name.

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

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

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

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

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

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

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

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

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

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

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



Rahul Vilas Sonune

Mumbai

### Annexure B

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

In consideration of my employment by **Deloitte Consulting India Private Limited**, an Employer incorporated under the provisions of the Companies Act, 1956 and having its registered office **Unit 201-206, Fairmount, High Street, Hiranandani Business Park, Powai, Mumbai Suburban, Maharashtra – 400076, India** (the "Employer") as **Associate Analyst** and other valuable consideration, I acknowledge and agree that:

#### **PRELIMINARY MATTERS**

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

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

#### **PROTECTION OF OUR BUSINESS**

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

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

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

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

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

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

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

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

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

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

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

#### **10. Ownership of Works.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## OTHER POST- EMPLOYMENT OBLIGATIONS

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

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

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

## OUR ENFORCEMENT RIGHTS AND REMEDIES IN THE EVENT OF A BREACH

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

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

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

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

## MISCELLANEOUS



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

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

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

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

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

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

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

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

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

**For Deloitte Consulting India Private Limited**



**OMKAR CHANDRAMOULI KONCHUR**

**Talent**

**Authorized Signatory**

Effective as of **December 5, 2022**, I accept all the terms and conditions of the Employer as stipulated in this Employment Agreement.

Rahul Vilas Sonune

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

**EXHIBIT A**

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

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

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

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

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

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

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

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

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

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

**Independence** – National Office (Independence) of Deloitte LLP.

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

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

**PCAOB** – the United States Public Company Accounting Oversight Board.

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

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

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

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

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

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

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

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

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

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

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

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

[If yes, please enter details below]

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

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

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

Signature

Date

Rahul Vilas Sonune

Name (Print)

ACCEPTED AND AGREED TO:

**Deloitte Consulting India Private Limited**

**OMKAR CHANDRAMOULI KONCHUR**  
**Talent**

Its: *Authorized Signatory*

Nov 1, 2022

Date

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

**EXHIBIT C**

**Proceedings**

[none, unless otherwise specified]

Yes, I do have *Proceedings* to report  
No, I do not have *Proceedings* to report

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

_____	Rahul Vilas Sonune	_____
Signature	Name	Date

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

[none, unless otherwise specified]

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

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

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

Name of Client

Specified Kind of Services(s) Permitted

ACCEPTED AND AGREED TO:

**Deloitte Consulting India Private Limited**

**OMKAR CHANDRAMOULI KONCHUR**  
**Talent**

Its: Authorized Signatory

Nov 1, 2022

Date

I have read and understood the above policy terms.

Rahul Vilas Sonune

Signature

Name

Date

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

## Terms and Conditions of Service

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

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

### Terms of Service

#### 1. COMPLIANCE WITH INDEPENDENCE, ETHICS AND OTHER REQUIREMENTS

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

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

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

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

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

---

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

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

---

#### 3. HARRASSMENT POLICY

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



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

---

#### **4. WORKING HOURS, HOLIDAYS, LEAVES AND MATERNITY BENEFITS**

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

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

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

---

#### **5. RETIREMENT AGE**

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

---

#### **6. TRANSFERS**

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

---

#### **7. NOTICE PERIOD FOR TERMINATION OF SERVICES**

The notice period for termination of your services is **90 Days** by either side and/or salary in lieu of notice period on part of the Employer only.

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

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

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

---

#### **8. MISCONDUCT**

Misconduct may include but is not limited to:

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

Agreement including disclosing to any unauthorized person any *Confidential Information* or *PII*.

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

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

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

Effective as of **December 5, 2022**, I accept all the terms and conditions of the Employer as stipulated in these Terms and Conditions of Service.

Rahul Vilas Sonune

Signature

Name



Nov 1, 2022

**Mr. Rahul Vilas Sonune**

**Plot No.70, Rathi Lay Out, 8Th Mile, Davalameti  
Road, Dattawadi Nagpur,**

**Nagpur, 440023**

**India**

### **Training Agreement**

**Dear Rahul Vilas:**

On behalf of **Deloitte Consulting India Private Limited**, please accept our congratulations on your recent offer of employment to join the Company as **Associate Analyst** pursuant to the terms and conditions of your offer letter dated **December 5, 2022**. You made a very favorable impression with everyone you met and we are excited about the possibility of you joining the Company.

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

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

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

Sincerely,

For **Deloitte Consulting India Private Limited**

DocuSigned by:

*Chandra Shekar Hegganur Shivaramu*

By: E9A853DF6416413...

Signature

**Authorized Signatory**