

A photograph of three men in business suits standing in a modern office environment. The man on the right is holding a laptop. A large yellow rectangular overlay is positioned in the center-left of the image, containing the title text.

GDS Consulting Training and Certifications Policy

The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font. A yellow diagonal line is positioned above the 'Y'.

Building a better
working world

Policy statement

EY GDSLLP Consulting recognizes the value of supporting the continuous professional development of its employees. This policy outlines how the company can support the employees pursue their educational and developmental goals by granting company sponsored trainings and certifications, while creating a balance with the company's return on significant investment. This policy does not cover higher education.

Scope

This policy covers the following activities:

- ▶ Nominated trainings and certifications: Any training or certification undertaken by the employee as prescribed by the competency based on business requirement classified to enhance the employee's current skills, potential, or leadership capability and/or prepare him/her for future roles
- ▶ Higher education is excluded
- ▶ Not all trainings and certifications are automatically covered by this policy. The Service Line Leader and L&D team have the discretion to identify and approve what will be covered and for which an indemnity will be imposed.
- ▶ Bonuses or change in compensation post completing any training or certification are not within the scope of this policy
- ▶ Eligibility
 - ▶ The employee must be an active and full-time employee of EY and should have completed minimum 3 months in the organization.
 - ▶ The employee must not be under any form of disciplinary action or PEP.
 - ▶ The trainings and certifications must be approved by the sub-service line leader and other relevant parties (competency leader, L&D) prior to registering or enrolling to the activity.

Process, upon meeting the eligibility criteria above

- ▶ The process for registration/enrollment to the trainings and certifications would be through an intake form and the employee is responsible for ensuring that registration requirements are fulfilled.
- ▶ The intake form should be submitted prior to taking any training or certification and necessary approvals should be obtained. Nominated trainings and certifications would need Senior Manager and above approvals.
- ▶ Employees will need to acknowledge a consent form as a part of learning requirement.
- ▶ In case of activities designed to obtain a certification, the employee must complete the course/activity with passing marks/grades.
- ▶ EY GDS Consulting will sponsor only for first attempt; any additional attempts maximum up to two will be borne by the employee.
- ▶ Failure to successfully complete the certification after re-take, shall render the employee liable for certification cost.

- ▶ No separate leaves will be granted to the employees for undergoing these trainings and certifications.
- ▶ Employees are eligible to receive 100% reimbursement of the expenses upon successful completion of the certification on first attempt.
- ▶ The expenses are to be initially borne by the employee and subsequently reimbursed by submitting on GT&E upon the employee clearing the examination.
- ▶ All employees should email course completion confirmation to L&D.

Indemnity

As most trainings and certifications entail an investment, employee may require to re-pay cost to the business if they fail to meet the terms of the indemnity.

- ▶ If an employee chooses to resign from EY GDS or is terminated by EY GDS within the below mentioned period, he/she is obliged to repay GDS 100% of the reimbursement.
- ▶ The indemnity shall be applicable from the date of reimbursement and not from the date of training/certification completion for expenses incurred via Credit card, bank transfers etc.
- ▶ An employee is expected to serve EY GDS for a minimum stay period based on the cost of certification as prescribed below from their date of completion of trainings and certifications for all payments made via Purchase orders.
- ▶ Employees who have resigned from the services of the firm and/or are serving their notice period or have been terminated from the services of the firm will not be eligible for reimbursement payment.
- ▶ Should the employee resign, or his/her services gets terminated from the company for any reason with EYGDS Consulting, the recovery condition is applicable as per the table below.
- ▶ Recovery comes into effect upon resignation and if the minimum stay period is not completed.
- ▶ Recovery is applicable from the date an employee receives reimbursement to date of resignation.

With respect to Trainings and certifications which get routed via procurement, an employee enrolling into such programs, and exiting during the course will still be covered under the recovery clause as the investments are already incurred by the organization. This is applicable if the exiting learner or the business is unable to find a replacement. Recovery is also applicable in case learners fail to appear for exams and assessments.

| Cost per employee – Certifications | Minimum stay period/Tenure with EYGDS Consulting |
|------------------------------------|--|
| INR 20,000 and above | Twelve months |

| Cost per employee – Trainings | Minimum stay period/Tenure with EYGDS Consulting |
|-------------------------------|--|
| INR 40000 and above | Twelve months |

- ▶ For certifications, costs that exceed INR 20000/- and above are considered.
- ▶ The indemnity and recovery specific to trainings are applicable only if the value is high (40,000 INR and above per training) and not cumulative costs over a year.
- ▶ In case of credit card usage, higher education courses, certifications which are pre-approved by the counsellor/manager is limited up to INR 30,000. (Credit cards for this guideline include any mode of payment by employees viz., online payments, debit cards, e-wallets etc.)

Roles and responsibilities

Employee is responsible for the following:

- ▶ Reviewing the requirements for a training or certification and discussing with counsellor/manager for enrollment
- ▶ Ensuring registration requirements are fulfilled

Immediate Counsellor (Counselor or Manager) is responsible for the following:

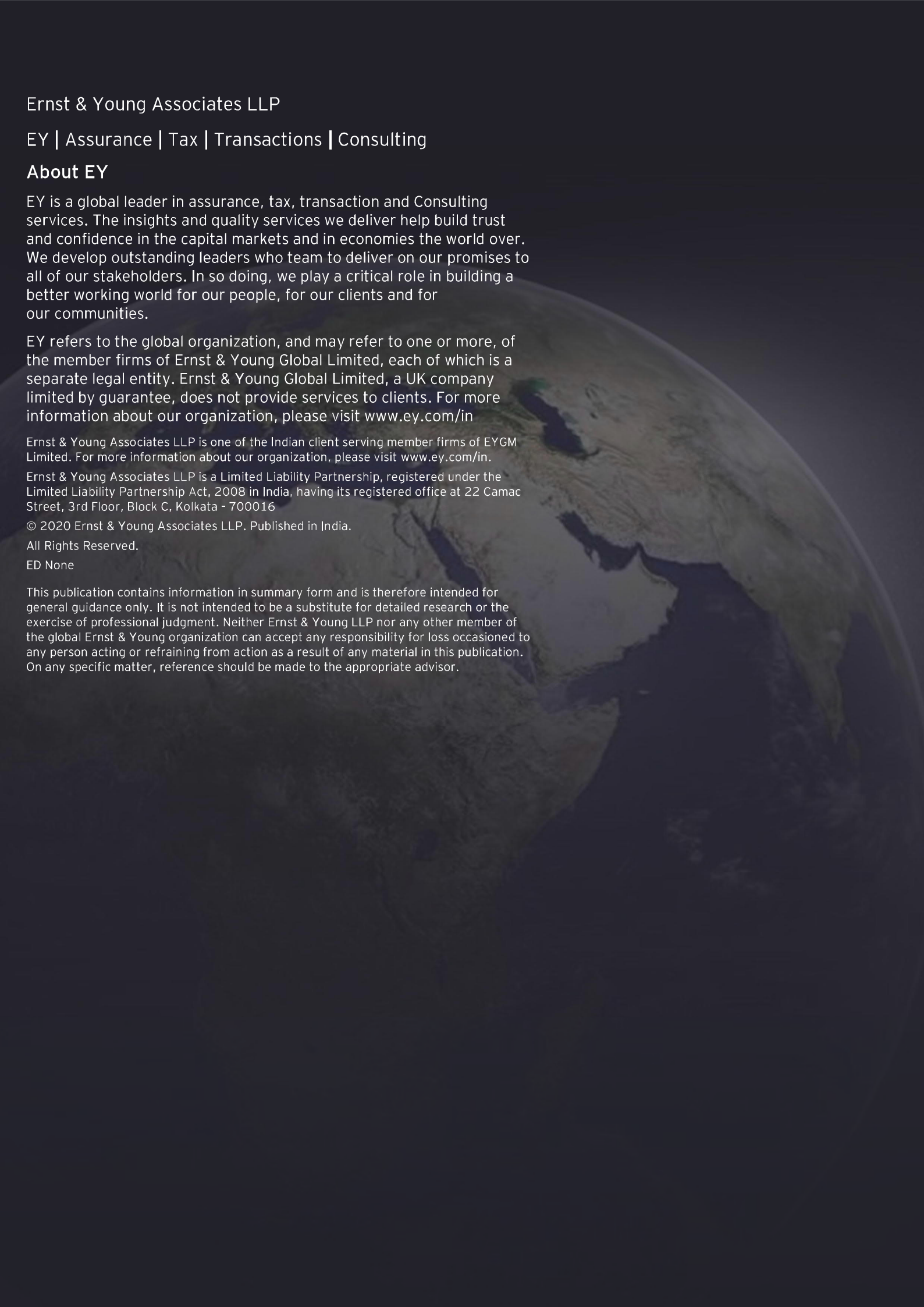
- ▶ Identifying the training or certifications that will fall under this policy
- ▶ Coordinating with L&D on the total cost
- ▶ Approving the application or intention to attend trainings and certifications
- ▶ Explaining the terms and conditions indicated as part of the policy

GDS Consulting L&D is responsible for the following:

- ▶ Reviewing and acting as custodian for all trainings and certifications
- ▶ Keeping a track of all employees who have enrolled, undergone number of attempts for completion of trainings and certifications and share tracker with Talent Team
- ▶ Assisting employees in making GT&E submission
- ▶ Sharing the total amount to be recovered from the employee, upon knowledge of any employee resignation or termination from talent team

GDS Consulting Talent Consultant is responsible for the following:

- ▶ Notifying L&D team regarding all employees who have undergone trainings and certifications are not serving notice period
- ▶ Informing the separated employee and Payroll team about recovery due to resignation or termination from the organization; any exceptions considered need approval from SSL lead



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