



BIAS + Deloitte Frequently Asked Questions

November 2021

CONFIDENTIAL

Introduction

Why did Deloitte Consulting choose to acquire BIAS's business?

BIAS is an impressive organization, with strong Oracle credentials, high-caliber talent and extensive Oracle tech expertise and relationships. Deloitte has complementary and large breadth of services and capabilities, and is a leader in Oracle apps and analytics.

With Oracle cloud on the cusp of exponential growth, we see tremendous opportunity to win in the Oracle-to-Oracle Cloud Migrate & Operate space. We view BIAS's model of integrated end-to-end Oracle services (Apps, Tech, Analytics) as a key foundation for enabling our Oracle cloud vision. We plan to thoughtfully preserve this model and deploy Deloitte's resources to scale it.

Joining forces will enable Deloitte, with BIAS's professionals, to become the undisputed leader for end-end Oracle cloud services.

Where are Deloitte Consulting and BIAS in the acquisition process?

The parties have signed an Asset Purchase Agreement and will be conducting the closing process over the next couple months. Your employment with Deloitte Consulting would begin on the first day after the deal is closed, which is anticipated to occur in January.

How will BIAS's business fit into Deloitte?

BIAS's client service professionals will join Deloitte Consulting's Cloud Engineering business, which sits under the Core Business Operations (CBO) Offering Portfolio. Your BIAS community will be preserved as a cohort within Cloud Engineering. There will be opportunities to not only work on OCI and Cloud projects, but also Database and Core Infrastructure, Apps, Analytics, DevSecOps, and Cyber.

BIAS's enabling area professionals will generally align through the respective Deloitte Consulting operational/functional area.

Tell me more about Deloitte Consulting's Cloud Engineering business.

Deloitte's Cloud Engineering Offering focuses on enabling our clients' end-to-end journeys from on-premises to Cloud, with opportunities in the areas of Cloud Strategy and Transformation, Architecture, Cloud Native and Application Development, APIs and Integration, Platforms and Infrastructure solutions, and Cloud Infrastructure & Managed Services. Cloud Engineering supports our clients as they improve their agility and resilience, accelerating clients toward a technology-driven future, leveraging our partner eco-system as well as Deloitte-developed software products, tools, and accelerators.

Tell me more about Deloitte's Oracle business.

Deloitte has held the highest level of alliance relationship with Oracle for almost 30 years. We have 26,000 Oracle professionals operating in 100 countries, and 3,000+ professionals are Oracle Cloud Certified. Deloitte Oracle capabilities are almost as broad as Oracle offerings and include Apps like EBS, JDE, PeopleSoft, CRM, Retail, and other Application Implementations and Upgrades, Application Management Services, Technology Services, Oracle ERP and HCM Cloud, Digital Labs, Infrastructure, and Test Automation.

The Deloitte Oracle Cloud Engineering team helps clients thrive in our constantly changing world, coaching them to not just respond to change, but embrace it. You will have an opportunity to make a strategic impact in some of the leading organizations around the world. You won't simply be helping organizations respond to the next disruption, you will help clients build enterprises that embrace continuous change – that use the power of change and disruption to perform better, innovate faster and create a bigger impact.

What's in it for me?

By joining Deloitte Consulting, you will have the opportunity to help us build a market-leading end-to-end Oracle cloud services business. We offer a world-class talent experience; some highlights of the new opportunities and benefits you will enjoy include:

- *New Client Opportunities:* Exposure to Deloitte's large, marquee Fortune 500 customer base, providing new opportunities to drive meaningful, transformative work with clients
- *Industry Leadership:* Enjoy our market eminence and become part of the best – Deloitte Consulting is the leading professional services firm in the world. Reflecting our commitment to client satisfaction, Deloitte is also consistently recognized by analysts and Oracle as the leader in Oracle digital transformation
- *Learning and Development:* Gain access to unlimited Oracle Cloud Certification training sessions via Deloitte's top Oracle Partner Network status, and other Deloitte reimbursed certifications. You will also have the opportunity to hone your skills with world-class training opportunities from Deloitte University and Cloud Institute
- *Diverse Collaborative Teams:* Join Deloitte engagement teams, made up of professionals from diverse backgrounds to enable fresh perspectives, differing approaches, and better results. They will be eager to actively engage and collaborate with you and learn about your offerings, methodologies, and client stories. Beyond Deloitte's experienced cloud specialists, you'll also have access to the global Deloitte network of highly specialized technology professionals
- *Career Trajectory:* Have the opportunity to take on new and exciting technology challenges, build wide-reaching and supportive relationships, and become part of a company that puts your career goals first
- *Innovation and Growth:* Know that you will have access to state-of-the-art facilities and cutting-edge technologies, including Deloitte's celebrated

Greenhouse Labs, as Deloitte prides itself on innovating quickly and investing in large growth areas for continuous improvement

- *Benefits:* Enjoy a broad suite of wellness and industry leading benefits (e.g., Wellness Subsidy) to support the life-work balance Deloitte strives to provide its professionals. We could not be more grateful for your commitment to our clients and communities; to show our appreciation, we make bold investments in you

Will my daily activities change?

Our goal is to minimize disruption to your ongoing business activities and while some things will be new, most of your day-to-day activities and client service responsibilities will largely not change. Over the course of the onboarding process and your journey at Deloitte Consulting, you will be gradually introduced to additional methods and tools to support and enhance development, client engagements, and pursuit efforts. We provide practitioners with communications and training opportunities to enable effective use of Deloitte tools and resources (e.g., time and expense management systems, operational delivery processes). We look forward to helping you navigate this transition and guiding your career at Deloitte Consulting.

In addition, you will be paired with a Coach and Onboarding Advisor from the Cloud Engineering team who can help you navigate Deloitte and be a resource for any questions that you may have.

How will my personal technology change?

After the acquisition closes, you will be provided a Deloitte-issued laptop (you will be allowed to keep your current laptop for a short period of time to avoid any business disruptions) and may be eligible to choose a Deloitte-issued smart phone. Deloitte supports a variety of platforms and plans. Further information on your Deloitte-issued equipment will be provided as we get closer to your official start date.

Deloitte also provides a variety of technology applications to make day-to-day business operations as seamless as possible for employees. Additional information on time reporting, business expense reimbursement, and other policies and systems will be covered during your virtual Deloitte orientation, which will be scheduled after the deal closes.

What is Deloitte's current Covid-19 and return to workplace guidance?

In India (USI), Deloitte Consulting has adopted a hybrid work-model across all cohorts. Given the size and diversity of our business, 'hybrid' will look a little different depending on talent model, network, and clients served. Pre-pandemic, for most of our cohorts, we had an 'Always Together' approach where the default was to be in-person – whether in a Deloitte office, in a delivery center, or at a client site. However, in our new normal we will use a 'Together When it Matters' approach in which we will thoughtfully evaluate the go-to-market, project, and talent moments that drive value when done in-person. By prioritizing co-location for the

moments that matter, we can be virtual more often, co-locate less, and reduce our travel by 50% while maximizing our time together with teams and clients for exceptional experiences.

In US India, Deloitte's virtual first work model continues until at least January 3, 2022 and return to office/Hybrid Model will be executed in Phased manner. We will provide more information as the timing gets closer.

Will we move offices?

After closing and as aligned with Covid-19-related return to workplace guidance (see *above FAQ*), you will transition to Deloitte's offices. You will be aligned to the Deloitte office closest to you, as noted in your offer letter. There is no expectation to relocate or generally change your current working arrangements.

Note that there may be some flexibility to continue using the BIAS Roswell and Bangalore offices for a period of time post-closing.

We will provide more information soon about our state-of-the-art facilities.

Will our leadership structure change?

BIAS's Jeff Harvey and John Ezzell will continue in their leadership roles and join Deloitte Consulting's Cloud Engineering business. BIAS's client service professionals will be part of Deloitte's Cloud Engineering (USI) business, led by Ponnu Kailasam. Enabling area professionals will generally align through the respective Deloitte Consulting operational/functional area.

Don Schmidt is the Deloitte Consulting business sponsor assisting with the transition and go to market activities, along with Swami Rajagopalan, John Steele, and others. More details will be shared with you individually and in meetings with leaders soon.

Benefits

What benefits does Deloitte offer?

The Total Rewards program includes a variety of offerings to help meet your needs and the needs of your family, which are offered to eligible personnel of the Deloitte U.S. Firms. You will find more details on the 2022 program in the materials provided to you today, including your offer letter and benefits mentioned below.

You will have access to a variety of benefits including,

- Bright Beginnings: Maternity Management Program
- Car Lease
- Day Care for Children
- Medical Insurance: Coverage starts from Day one, it's a floater policy covering upto 6 Dependents including parents/in-laws
- Discounted Health Screenings
- Doctors on Call Program

- Personal Accident Cover
- Personal Identity Theft: Cyber Safe Insurance (Discounted Premium, Employee Driven)
- Provident Fund, Gratuity, EDLI
- Live Well Program: For mental health and well-being needs, 1-to-1 confidential counselling service 247 helpline available for self and 6 Dependents from your Family and more
- Employee Discount Program
- PDA Program
- Internet Reimbursement Program
- Paid Time Off (PTO) includes Privilege(earned) Leave, Casual/Sickness Leaves, Additional Medical Leave
- Leave of Absence includes Maternity, Adoption, Paternity, Surrogacy, Commissioning and Bereavement leaves
- Transportation reimbursement for expecting Women Professionals for travel to/from office locations
- Remembrance Fund
- Rewards and Recognition
- And more,...

What well-being benefits and resources does Deloitte offer?

Deloitte has a robust set of well-being resources to support you and help you embed well-being into your work and life.

- Supporting your well-being:
 - Well-being Subsidy – 100% reimbursement of eligible purchases, up to INR 25,000 (Starting January 2022) annually
- Empowering your transition to hybrid work:
 - We are here to help you do your best work in our hybrid environment by providing INR 15,000/- to USI professionals with a one-time cost reimbursement that you can use on tools (such as a keyboard, headset, External Monitor, Laptop Cooling-pads, etc.) to boost your productivity
- Easing your commuting expenses:
 - Reimbursement for commuting costs upto INR 20,000 (such as taxis, rideshare, parking, tolls, etc.) for travel to primary work location incurred through May 28, 2022

What training options does Deloitte offer?

The Deloitte U.S. Firms offer many training opportunities to employees. You will have access to both in-person sessions and virtual sessions through the Deloitte Learning Center. Training encompasses professional, technical and skills-based learning opportunities.

Deloitte also trains personnel at *Deloitte University* – a state-of-the-art facility dedicated to learning and leadership development located at Hyderabad. It is designed to be a catalyst for learning and to help foster both personal and professional growth.

Cloud Institute is another unique training opportunity you will be offered after you join Deloitte. At Cloud Institute, we are building the industry's most skilled workforce across the entire cloud and technology lifecycle—to outpace change, navigate complexity, and help our clients, and society, truly realize cloud's potential with courage and imagination. Through a curriculum designed to support and encourage lifelong learning, practitioners at any level can upskill with hands-on courses, deep training, and learning pathways from strategy to human capital, and everything in between.

Does Deloitte extend COVID Vaccination support

Yes. Effective your Date of Joining, you are eligible to reimburse the Full actual cost of COVID Vaccines for yourself and all family members (Dependents declared in the medical insurance program). Applicable to vaccinations taken post joining Deloitte.

Salary

How will my compensation be determined and What is compensation increment window in Deloitte?

Your starting salary is reflected in your offer letter. As per current Deloitte Guidelines, annual compensation Increments are effective 1st June as per applicable norms.

Does Deloitte have a bonus program? If so, how does it work?

Based on your role and level, you may be eligible for the Annual Incentive Program (AIP). Your eligibility for AIP is noted in your offer letter. The award amounts vary according to your level, your performance and the financial performance of Deloitte, among other factors. Annual awards are paid in June of each year.

In addition, Deloitte provides recognition to eligible employees through Applause Awards and Outstanding Performance Awards programs. Amounts of these awards can range from INR 5,000 to INR 25,000.

Does Deloitte offer recruiting or referral bonuses?

Yes, the program compensates eligible employees ranging from INR 10,000 to INR 1,00,000 for referring qualified candidates who receive and accept offers of employment. You will be eligible for this program on your first day as a Deloitte employee.

Getting Started at Deloitte

When will I officially become a Deloitte employee?

Post your offer acceptance, your employment with Deloitte is expected to begin on the first day after the close of the transaction, which is anticipated to occur in January.

Should I expect any type of new employee orientation?

Once the transaction closes, all new hires will participate in a virtual “DLaunch” onboarding program that will orient you to Deloitte. Additional details will be communicated to you via email. In addition, you will receive detailed information on benefits and programs available to you at Deloitte.

What can I expect with regard to Independence and compliance requirements and trainings at Deloitte?

There is a series of Independence and compliance requirements and trainings that you can expect as you onboard to Deloitte. These requirements are not only founded in our regulatory obligations, but also in our core values around integrity, outstanding value to our markets and clients, commitment to each other, and strength from cultural diversity. We believe that nothing is more important than our reputation, and behaving with the highest levels of integrity is fundamental to who we are. Our clients trust us with sensitive information and we pride ourselves in taking that privilege seriously. Our compliance requirements and trainings, which you can expect to complete primarily over the first several weeks of joining Deloitte, are designed to support these core values and commitments to our clients and each other.

What is Independence, why is it important, and how does it affect me?

Deloitte & Touche LLP, an affiliate of Deloitte Consulting, is a professional services organization that provides independent opinions on the financial statements of public and private companies (audit clients).

The professional standards under which independent audits are performed require each professional within the Deloitte U.S. Firms to adhere to Independence compliance requirements that help keep the organization free of perceived or actual conflicts of interest with our clients, reinforce our shared values, ensure Certified Public Accountants (CPAs) maintain their licenses so they can continue to serve our audit clients, and educate Professionals on topics fundamentally important to our continued progress. You will have the responsibility to meet certain Independence compliance requirements, which are generally based on your role and level of responsibility.

Next Steps

What happens next?

We are very excited about the possibility of your joining Deloitte Consulting. Please sign and return your offer letter and complete your application and onboarding paperwork online.

Note that in order to view your offer letter, **you must access the link provided in the Prehire email you receive from the Deloitte recruitment system** asking you to apply to a Deloitte opportunity. Once you become a portal user and completion of Pre-hire Survey, you will receive your offer letter and a link to your employment application. Upon signing and returning your offer AND completing your application, you will receive further instruction on additional onboarding requirements to complete.

A dedicated Deloitte recruiter will be available to answer any questions that you may have, and you will find his or her contact information in your offer letter.

How much time will I have to consider the employment offer?

You will have until November 29 to decide whether to accept or decline your offer and complete any other required application procedures.

Is my offer negotiable?

The offer extended has been developed in line with market and Deloitte compensation bands for your level along with consultation with BIAS leaders. As it stands, the offer extended is final.

Is the news about the transaction public? Can I discuss with others?

No, the news about this agreement will not be made public for several more weeks. Until this happens, we need your cooperation to keep this news confidential. **You should not speak about this agreement with anyone outside BIAS at this point**, including to clients, Oracle, and via social media channels.

If you are contacted by a media representative in any form, please refrain from making any comments. Instead, refer all media inquiries to Jeff Harvey.

Who do I reach out to with additional questions I have?

This document is intended to answer many of your questions upon reviewing your offer letter from Deloitte Consulting. We realize you may have other questions on your mind, and we are here to help. Please reach out to Kim Smith (HR@biascorp.com) with any questions related to BIAS and your recruiter with any questions related to your offer letter and/or benefits so that they can be addressed collectively during office hours or through one-on-one discussions, as needed.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of

CONFIDENTIAL

the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States and their respective affiliates. Deloitte Consulting refers to Deloitte Consulting LLP, or its India subsidiary, Deloitte Consulting India Private Limited. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.

This publication contains general information only and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your investments. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor.

Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

Copyright © 2021 Deloitte Development LLC. All rights reserved.