

## Terms and Conditions of Employment

### 1. Your Employment Contract

1.1 You voluntarily agree to provide services to the Organisation as its employee in accordance with the Employment Contract and the Organisation Policy. Your employment with the Organisation is “at will”; either you or the Organisation may terminate it in accordance with this Employment Contract or Law.

1.2 Your employment commences on the Employment Start Date set out in your offer letter.

1.3 Your designation, position/career level, business and location at the Employment Start Date are stated in your offer letter. The Organisation may change any of these from time to time by a written notice to you. If you do not report for work on the Employment Start Date, this Employment Contract will stand automatically withdrawn and cancelled unless the Organisation expressly agrees otherwise in writing.

### 2. Employment Conditions

#### 2.1 Medical Fitness

- (a) Your employment with the Organisation is at all times conditional upon your being medically fit to perform the services for the Organisation.
- (b) You agree to notify the Organisation in writing promptly if there is any change in your health condition that renders you medically not fit to perform your work for the Organisation.
- (c) The Organisation may at any time require you to undergo medical examination(s) by a medical practitioner of the Organisation’s choice. You consent to the Organisation maintaining copies of the documents, reports and medical examination results and use them as necessary in relation to your employment with the Organisation. You acknowledge these records may continue to be maintained by the Organisation even after your employment ceases.

#### 2.2 Background Verification

- (a) The Organisation has agreed to enter into this Employment Contract on the basis of the information provided by you. You affirm that each item of information provided by you: (i) for the purpose of seeking employment with the Organisation; or (ii) in the course of your employment with the Organisation; is substantially true, accurate and not misleading. The information referred to in this paragraph 2.2(a) is called Employee Information. You will without undue delay notify the Organisation in writing of any changes to the Employee Information.
- (b) While the Organisation may rely on your affirmation as to the veracity of the Employee Information, the Organisation reserves the right to have your Employee Information (including background) verified. For this purpose, you give your consent to the Organisation conducting verification checks

whether by itself or through service providers and for sharing the Employee Information with the persons involved in conducting the verification checks.

## 2.3 Compliance with Professional Standards and Law

Where your services comprise or include any professional services to which any regulatory or professional standards apply, you shall in the performance of your services under this Employment Contract, comply with all such standards. You will perform your services at all times in compliance with Law. Further, where you have been employed on the basis of your professional qualification and/or membership, your employment with the Organisation continues to be subject to your maintaining the necessary professional qualification and/or membership.

## 3. Probation (where applicable)

Under the current Organisation Policy, those joining the Organisation at the level of “Manager” or below will be on probation for a period of: (i) 3 months for Manager or Deputy Manager, (ii) 6 months for Assistant Manager or below, from the Employment Start Date. During the probation period, either you or the Organization may terminate your employment at any time for no cause by giving the other a prior written notice of 2 months. If the Organisation finds your work satisfactory during the probation period, the Organisation will notify you in writing confirming your employment. While you will be on probation basis your level, from the Employment Start Date, unless communicated otherwise by the Organisation, you will be considered as confirmed from the next day of the respective probation end date. Standard probation extension will be for a period of 2 months. If the Organization does not issue a letter confirming your employment post 2 months’ probation extension period, your employment shall stand terminated at the end of 1 month (deemed notice period) post this extension without any further notice.

## 4. Location, Work Hours, Etc.

4.1 Your current base is at the location specified in your Offer letter. You will present yourself to perform your work at the designated place that the Organisation may notify you from time to time. You may be asked to undertake work related travel or stay outside the city of your current base. Unless otherwise notified, you will generally be governed by the working hours, weekly off and holiday schedules applicable to your current base. The Organisation may by a general or specific written notice revise the working hours, holiday schedules, weekly off and other terms relating to your employment.

4.2 You may avail of leave in accordance with the Organisation’s Policy as applicable at the relevant time, subject to your obtaining necessary approvals. You will act reasonably in seeking leave of absence and will endeavor to minimize the impact of your absence on the Organisation’s operations. Where practicable, you will avoid an overlap of your leave plans with those of others in your department, function or project.

4.3 The Organisation may ask you to go on 'gardening leave'. If that is the case, you will ordinarily not remain present at your designated place of work, unless the Organisation specifically requests you.

## 5. **Transfer, Deputation, Etc.**

The Organisation may depute you or transfer or second your services to other Deloitte Entities or other third parties including Clients (Recipient Organisation). In any such case: (a) you shall, without limiting your obligation to comply with Organisation Policy comply with all applicable policies, codes and requirements of the Recipient Organisation (Recipient Organisation Requirements); and (b) you may be required to follow the working hours, weekly off and holiday schedules as followed by the Recipient Organisation during the period of such deputation, transfer or secondment. For the avoidance of doubt, Recipient Organisation Requirements include, without limitation, confidentiality, information security, ethics, health and safety requirements.

## 6. **Remuneration**

6.1 Your remuneration and benefits at the Employment Start Date as are set out in your offer letter (Remuneration). Your Remuneration is all that the Organisation must pay you for your performance of the Employment Contract (including your grant of rights in favour of the Organisation under this Employment Contract). Remuneration shall be prorated if for part of an applicable period. You are eligible for the relevant benefits forming part of the Remuneration only during the tenure of your employment with the Organisation. Unless otherwise expressly agreed to in writing by the Organisation, you must be in the employment of the Organisation to receive the relevant items of Remuneration at the time of remittance.

6.2 non-committed or discretionary payments are not due to you unless for the applicable performance year or period the Organisation expressly agrees in writing to pay you. You acknowledge you may need to fulfil certain eligibility conditions as are applicable under the Organisation Policy in order to be eligible to receive certain non-committed or discretionary payments.

6.3 Subsequently the Organisation may revise your Remuneration (including the Remuneration structure) by a written notification. Unless so revised, the latest Remuneration that the Organisation has agreed to pay you in writing will apply.

6.4 At the time of payment of Remuneration, the Organisation may make the following deductions:

- (a) any amount that the Law requires the Organisation to deduct (including any taxes, statutory levies and imposts);
- (b) any amounts that you may owe the Organisation;
- (c) amounts set out in clause 10.3.

You expressly consent to these deductions, authorize the Organisation to make such deductions from payments to you, and acknowledge that the Organisation's making of such deductions do not to operate as limitation of your liability or the Organisation's rights to recover the amounts due from you.

6.5 Your Remuneration includes all amounts, items, and benefits that the Law requires the Organisation to pay you (Mandatory Payments). If Law changes subsequently requiring the Organisation to make any specific Mandatory Payments to you during the term of your employment, the Organisation shall be entitled to re-adjust the components of your Remuneration such that the Organisation's total outgo on account of your Remuneration (including the specific Mandatory Payments) for the applicable period remains unchanged.

6.6 Information about the terms of your employment including, especially, your Remuneration is confidential. You may not at any time directly or indirectly disclose your Remuneration information to anyone, except: (a) your reporting manager or the relevant partner or human resource team; (b) those who have a legitimate need to know with regard to your employment; or (b) to the extent you need to disclose in order for you to comply with law, regulation, or order of a judicial, statutory or other authority having jurisdiction over you.

## **7. Retirement or Other Benefits:**

7.1 Where required by Organisation Policy or Law, you will be required to contribute to the retirement and other benefit scheme(s) in force at the relevant time. You consent to the Organisation deducting from your Remuneration all such contributions.

7.2 Where the Organisation has set up trust or arranged for retirement contributions to be managed by a trust (including those by government), you acknowledge that those benefits may only be claimed by you in accordance with the applicable scheme. To that extent, you discharge the Organisation as to payment of those parts of Remuneration.

## **8. Reimbursement of Business Expenses**

8.1 The Organisation will reimburse you for expenses incurred by you for the Organisation's work, provided (a) you have obtained the Organisation's consent before incurring such expenses; and (b) you have complied with Organisation Policy for the business expenses.

8.2 The Organisation may at its discretion make an advance payment to you against proposed business expenses. You must properly account for (including by way of production of valid bills or other supporting documentation in respect of) the utilization of the advance payment within the time specified in the

Organisation Policy. You authorize the Organisation to deduct from your Remuneration all advances that have not been properly accounted for by you.

## **9. Taxes**

You will be solely responsible to account for your Remuneration and comply with all applicable tax laws in respect of your Remuneration, except that where Law requires the Organisation to deduct income tax and/or statutory levies, the Organisation will make such deduction and pay you the balance Remuneration. With respect to any such deduction, compliance with Law will operate as a discharge of the Organisation's obligation to pay the part of the Remuneration comprised in the deduction.

## **10. Organisation's Assets and Facilities**

10.1 For performing your duties under this Employment Contract, the Organisation may during the term of your employment:

- (a) Provide you with, make available or give access to, property (including, without limitation, equipment, devices, vehicles, identity cards, access cards, access to software licences, information, subscriptions to services (including those of telephone and data)) whether or not owned by the Organisation or third parties it deals with (together, Organisation Assets); and
- (b) Extend to you facilities including, without limitation, office space, desk space, memberships, subscriptions, guest houses, etc. whether or not owned by the Organisation or third parties it deals with (together, Facilities).

10.2 You may use each such Organisation Assets or Facilities only as necessary for you to perform work for the Organisation, unless in specific instances the Organisation expressly agrees otherwise in writing with you. You will comply with Organisation instructions with regard to use of them.

10.3 You shall make good any damage to the Organisation Assets or Facilities or loss to the Organisation caused by you or due to your failure to take reasonable care of any of them. In addition to any other rights the Organisation may have, you authorize the Organisation to deduct from your Remuneration the costs of repairing, restoring or replacing the Organisation Assets and/or Facilities or the loss incurred by the Organisation due to such damage or wrongful use.

10.4 The Organisation may at any time ask you to stop using the Organisation Assets and/or Facilities and/or hand over control of any of them to the Organisation. You shall promptly comply with such instructions of the Organisation.

## **11. Term and Termination, Retirement**

11. 1 Your employment will continue to be in force until the earlier of: (a) your reaching your age of retirement or, if applicable, superannuation – in each case in accordance with Organisation Policy; (b) termination of this Employment Contract in accordance with the provisions of this paragraph 11.

11.2 The Organisation may terminate your employment:

- (a) Forthwith, if at any time the Organisation becomes aware that any of your Employee Information is materially false or inaccurate or is invalid. In such a case, the Organisation may at its sole discretion: (i) consider your employment void right from the beginning (in which case you shall return promptly on the Organisation's demand all Remuneration paid by the Organisation to you); (ii) terminate your employment; and/or (iii) take such other lawful action as it may consider necessary.

Even if the Organisation exercises its rights under this Agreement, the Organisation's rights as relevant under paragraphs 6.4, 6.5, 7.2, 9, 10.3, 11.2(a), 12.4, 13, 14, 16, 17, 18, and 20 shall continue to be in full force and operate in favour of the Organisation.

- (b) for no cause by giving you a prior written notice of at least 3 months or paying you proportionate Remuneration for any shortfall in such notice period.
- (c) forthwith if you: (i) breach Law and/or Organisation Policy; (ii) cause damage to the Organisation Assets or Facilities or loss to the Organisation; (iii) conduct yourself in a manner (or circumstance arise with regard to you) such that the Organisation, acting reasonably, considers it detrimental to its interest for you to continue in employment; (iv) cease to hold the necessary professional qualification and/or membership on the basis of which you were employed; (v) you are medically not fit to perform your work (where you have not remained present for work for a period exceeding an aggregate of 60 days in any calendar year for medical reasons, the Organisation may at its discretion deem that you are not medically fit to perform your work).

The Organisation is not obliged to pay you any Performance Incentive if the Organisation has terminated your employment in accordance with this paragraph 11.2(c) and you irrevocably agree to forfeit any such amounts.

11.3 You may resign from the Organisation's service by giving the Organisation a prior written notice of at least 3 months.

11.4 Where the Organisation considers necessary, the Organisation may suspend your employment by a written notice to you. You acknowledge this is in addition to any other right that the Organisation may have.

11.5 Promptly on the Organisation's request and in any case before ceasing to be the Organisation's employee, you shall: (a) return, handover or give effective control to the Organisation of: (i) all Organisation Assets and Facilities; and (ii) copies of Confidential Information; in each case, as have been entrusted to you or to which access has been provided to you or which are otherwise in your possession or control or which ought to have been in your possession or control; and (b) do a proper handover of the matters you were responsible for.

## 12. Conflict of Interest

12.1 You will devote your whole time and attention to your employment and work in a professional manner and at all times act in the Organisation's best interests. During the term of your employment, you shall not undertake or participate in any business, work, or other activity, including, without limitation, taking any role such as director, trustee, partner, etc., in any other entity whether or not for remuneration as may (in the Organisation's sole discretion) conflict, interfere or compete with the Organisation's interests or business.

12.2 You shall not divert to yourself or anyone other than the Organisation any business or benefit that is rightfully due to the Organisation or which you have become aware of only through your employment with the Organisation.

12.3 You understand that your actions may impact the Organisation's reputation. You shall therefore at all times act in ethical manner and take all reasonable care not to bring disrepute to the Organisation through your conduct.

12.4 During the term of your employment and for at least 1 year thereafter: (a) you shall not induce or encourage any employee, contractor or service provider of the Organisation to terminate their engagement with the Organisation; (b) you shall not solicit or entice away any employee, contractor or service provider to provide services to you or anyone nominated by you.

## 13. Confidentiality

13.1 For the purpose of this paragraph 13, Information means information not excluded by paragraph 13.3 below and which is contained in or comprising any: (a) concepts, ideas, tools, trade secrets; (b) technical, financial, professional, commercial and business information and plans; (c) software (including source codes), software applications (including what is commonly called "apps"), documentation, writings, computer outputs, data, diagrams, specifications, models, samples; (d) know-how, processes, methodology, flow-charts, designs, products, services, utility models, prototypes, proofs of concept, proprietary information or other information, including Intellectual Property; and other documents,

information and material whether written or oral of a business, of whatever nature in any way concerning, pertaining to or connected with the Organisation or other Deloitte Entities or any Client or third parties that the Organisation may from time to time deal with.

13.2 You acknowledge that as between you and the Organisation, the Information belongs to the Organisation. You agree: (a) to hold the Information in complete confidence and not disclose any part of it to any third party except with the prior written consent of the Organisation; (b) not to use the Information for any purpose other than as necessary for you to perform your work for the Organisation; (c) to use reasonable effort to prevent unauthorized access or use of the Information; (d) not to remove from the Organisation premises any Information held in tangible form or on any storage system or equipment; (e) directly or indirectly copy or allow others to copy to any media the Information or otherwise take any such copy outside the Organisation premises, Systems or environment, except to the extent necessary for you to perform your work or as permitted by this paragraph 13.2; (f) to hand over to the Organisation on request and in any case immediately before you cease to be an employee, all copies of the Information held by you or in your possession in tangible form and where those are held in electronic form, you shall after handing over copies or control of them to the Organisation's nominee, irretrievably delete all copies of the Information if held by you, without retaining any copies in your possession, custody or control, whether electronic or otherwise, and will on our request sign an undertaking confirming such return/deletion at the time of cessation of your employment; (g) unless precluded by the relevant authority, promptly notify the Organisation both verbally and in writing upon becoming legally compelled to disclose any of the Information so that the Organisation may seek a protective order or other appropriate remedy. If such order or remedy is not available in time the obligation of confidentiality shall be waived to the extent necessary for you to comply with the law.

13.3 The confidentiality obligations set out in this paragraph 13 above do not apply to information which: (a) is, at the time of the disclosure or subsequently becomes, generally known to the public through no default of yours; (b) you can prove has become rightfully known to you from a third party otherwise than in breach of law or confidentiality obligations; (c) you are able to prove was lawfully in your possession prior to its disclosure by the Organisation; or (d) you can prove is independently developed or created by you without reference to the Information.

13.4 You agree that financial remedies may be inadequate for your breach of this paragraph 13. Accordingly, the Organisation shall be entitled to injunctions, specific performance or other equitable relief for any threatened or actual breach of this paragraph 13 by you.

## 14. Intellectual Property Rights



14.1 For the purpose of this paragraph 14:

(a) Intellectual Property means all materials and intellectual property and assets pertaining or belonging to the Organisation or created, invented, developed, collated or compiled by you. Without limitation, Intellectual Property includes mask work rights, rights in databases, moral rights and any other intellectual property whether or not any of it is capable of being registered as such.

(b) Intellectual Property Rights means copyright and future copyright and neighbouring rights, patents, trademarks, trade names, brands, brand features, trade dress, rights in designs (including registered designs and design rights), copyright (including rights in computer software and moral rights), database rights, rights in know-how and all other rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields, in each case whether registered or unregistered and whether or not capable of being registered, including applications for grant of any of the foregoing and all rights or forms of protection having equivalent or similar effect to any of the foregoing which may subsist anywhere in the world now or in the future.

14.2 If in the course of your employment you create, make or discover or participate in the creation, making or discovery of any Intellectual Property, you: (a) will promptly make complete written disclosure of such Intellectual Property to the Organisation; and (b) acknowledge that all such Intellectual Property comprise "works for hire" or "works created in the course of employment" and in any case belong exclusively to the Organisation or its nominee.

14.3 You shall do all things necessary to ensure that all Intellectual Property Rights in the Intellectual Property created by you vest exclusively in the Organisation. Accordingly, without limitation, you shall do the following at the Organisation's request and expense: (a) execute necessary documents, declarations, waivers, or written communications (including, powers of attorney or letters of authority in favour of the Organisation and/or its nominees to make applications for registration of such Intellectual Property in the Organisation's name and/or enforcement of the Organisation's Intellectual Property Rights in the Intellectual Property); (b) join the Organisation (at its expense) in any action that the Organisation may take to perfect or enforce the Organisation's rights in the Intellectual Property (and you acknowledge that the Organisation will be exclusively entitled to retain the benefits of any such enforcement action).

14.4 The Organisation's Intellectual Property Rights in the Intellectual Property covered by this paragraph 14, shall not be limited, impaired or extinguished by any non-use of any of them. The provisions of this paragraph 14 survive any expiry or termination of this Agreement or cessation of your employment.

14.5 Subject to paragraph 11.2(a) the Remuneration set out in this Agreement includes the full consideration (present and future) for the Intellectual Property Rights in favour of the Organisation set out

in this paragraph 14. Without limitation, there are no royalties or any other payments that are payable by the Organisation to you in relation to the matters set out in this paragraph 14.

14.6 With respect to the Intellectual Property vested in the Organisation under this paragraph 14, you shall not do anything that is inconsistent with this paragraph 14 or otherwise take advantage of the legal possibility of staking a claim or asserting any rights in the Intellectual Property. To the extent you have moral rights in any Intellectual Property you waive all such rights to the fullest extent permitted by Law. To the extent Law does not permit such waiver, you undertake not to exercise your moral rights in a manner inconsistent with this paragraph 14.

## **15. Third Party Information and Property**

You agree that in the course of your employment, you 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 the Organisation. If you 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, you agree to hold harmless and indemnify the Deloitte Entities for any legal defence costs and/or damages related to any such claim. You acknowledge that in the event of a breach of this paragraph, in addition to any other rights that the Organisation may have, you may be subject to disciplinary proceedings.

## **16. Authorization to Access Systems and Electronic Communications**

16.1 You understand that while employed with the Organisation, you will use and have access to the Systems. You also acknowledge that a Deloitte Entity has the right at any time to access, retrieve, delete, monitor, examine, use and/or disclose your Electronic Communications and information from (or about) you and the content, without notice to you, and that such Electronic Communications are considered part of a Deloitte Entity's business and records and are not to be considered private or personal to you or any other Personnel. You further acknowledge that this right extends to Electronic Communications transmitted for either a business or personal purpose. You agree that you are authorized to access the Systems only for approved business purposes and occasional personal use if such use does not interfere with your work responsibilities and other required business activities, business operations, or Systems performance. However, you also acknowledge that such occasional personal use does not create an expectation of privacy as to any of your personal Electronic Communications and, as such, are Deloitte Property. You further acknowledge that you are not authorized to use the Systems for personal gain or any illegal or unethical use.

16.2 You agree that under no circumstances are you authorized to access any of the Systems for the purpose of: (a) obtaining Deloitte Property for any third party not authorized by the Organisation (including, without limitation, competitor of a Deloitte Entity); (b) transmitting Deloitte Property to you (e.g., emailing Confidential Information to your personal email address) or to a third party for purposes other than furthering the business objectives of a Deloitte Entity; (c) transferring, storing or otherwise transmitting any Confidential Information to any cloud or other similar or technically or operationally equivalent storage which is not managed or administered by a Deloitte Entity. You are not authorized to access the Systems to download a Deloitte Entity's Confidential Information or other Deloitte Property to removable media such as a compact disk (CD), digital versatile disk (DVD), or thumb drive other than as authorized for furthering the business objectives of a Deloitte Entity. You agree, upon request from a Deloitte Entity that is based on its reasonable belief that (i) you may have Deloitte Property in electronic form in your possession, custody or control or (ii) you may not be in compliance with one or more professional requirements, rules, regulations, policies or practices applicable to the Organisation's employees, to allow a Deloitte Entity to inspect any of your personal or home computers, including smart phones, or tablet computers, or any device, media or location capable of storing electronic data, to determine whether any Deloitte Property resides on such computers, devices, media or locations and to permit a Deloitte Entity to remove such Deloitte Property.

## **17. Organisation Policies, Law, Etc.**

17.1 In the course of your work you shall comply with: (a) Law; and (b) all of the Organisation's codes, policies, rules, regulations and terms as applicable or amended from time to time (together, Organisation Policy). The Organisation Policy includes, without limitation, those on code of conduct and ethics; dress code; prohibition of insider trading; gifts, entertainment and hospitality; anti-bribery and corruption; policies set out in the Deloitte Policy Manual (DPM); and independence and managing conflicts. The Organisation Policy may be suitably communicated to employees through available mediums (including those via the Organisation intranet) and may be revised by the Organisation from time to time. To the extent of any conflict between this Employment Contract and any Organisation Policy, the stricter requirement in favour of the Organisation as between the two shall apply. Without limiting the generality of the foregoing, you especially acknowledge that since the Organisation provides professional services, independence and conflict checks are highly important and agree to comply with the Organisation Policy on independence (currently, DPM 1420) and prohibition on insider trading which currently require that:

- (a) You will use the Independence Monitoring System (whenever required as per the Organisation Policy on independence). You especially waive the right to privacy in relation to the use of the Independence Monitoring System, insofar as necessary to allow the system to operate effectively, and to allow inspection and monitoring of the information entered into it, limited to the extent not prohibited by Law.

- (b) The Organization as a Deloitte Entity is required to comply with external regulatory and/or professional standards. In accordance with the same, as a condition to your joining the Organization 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, the details of which are provided in Section 1420 - Independence Policy of DPM. 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.
- (c) The representations made by you will be subject to an audit and may be reviewed by the Organization's 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 the employer's internal audit team. Please be assured that the Organization fully intends to keep all information obtained through the audit process confidential and secure. You hereby give your consent to the Organization to use the information provided by you for such purposes as provided in the policies.
- (d) The requirements of certain independence matters will continue to apply after you ceasing to be an employee in accordance with Independence Policy. In terms of these requirements, you need to obtain approval from the Organisation's Director of Independence (DOI) before accepting any employment relationship (including directorships) if the prospective employment relationship (including directorships) is with an audit client (including related entities of such audit client), till completion of one audit subsequent to the period, when you have rendered professional services to such audit client (including related entities of such audit client) and the audit report has been filed with the relevant regulatory authorities. You acknowledge this is to ensure compliance with the applicable cooling-off period independence requirements.
- (e) 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 Organization.
- (f) The following restriction shall continue to apply to you after termination of employment:
- (g) To be in compliance with Organisation's Code of Conduct for Prevention of Insider Trading and the applicable insider trading regulations, you need to refrain from trading in the securities on any listed or proposed to be listed entity in relation to which you had access to Unpublished Price Sensitive Information and in respect of which the trading restrictions continue after the date of you ceasing to be the employee. Capitalised terms to have the meaning given to them in the applicable Organization Policy.
- (h) After your employment ceases, for the period which you hold capital balances in the Organization or receive any type of retirement benefit and/or termination payment from the Organization, whichever period is longer, you must notify and obtain prior written approval from DOI prior to accepting any new appointments or employment.

- (i) 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 Organization.
- (j) The following restriction shall continue to apply to you after termination of employment: You acknowledge and agree that without limiting your responsibility to comply with all applicable laws and regulations in general, it is your responsibility to comply with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("Regulations") and the LLP's Code of Conduct for Prevention of Insider Trading, both as amended from time to time, and in furtherance thereof, shall, amongst other things: (a) refrain from trading in securities of any listed / to be listed entity for which you are a connected person or in possession of or having access to unpublished price sensitive information or (b) procure or communicate or cause the procurement or communication of such information except where such procurement or communication is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations. You acknowledge that these restrictions are also applicable mutatis mutandis to your immediate relatives.

For your immediate reference, the definitions of "immediate relative" and "unpublished price sensitive information" (as currently defined in the Regulations) are provided below: (Note: In case these definitions are amended by the Regulations, the amended definitions shall apply) "immediate relative" means a spouse of a person, and includes parent, sibling, and child of such person or of the spouse, any of whom is either dependent financially on such person, or consults such person in taking decisions relating to trading in securities". "Unpublished price sensitive information" means any information, relating to a company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following:

- (i) financial results;
- (ii) dividends;
- (iii) change in capital structure;
- (iv) mergers, demergers, acquisitions, delistings, disposals and expansion of business and such other transactions;
- (v) changes in key managerial personnel; and
- (vi) material events in accordance with the listing agreements." The above list is only illustrative and not exhaustive.

17.2 You acknowledge it is your responsibility to: (a) understand the Law applying to your work and, where necessary, seek guidance from your manager or the Organisation management; and (b) update yourself of the Organisation Policy as applicable.

17.3 The Organisation may request you for your written acceptance of Organisation Policy or enter into specific agreements, undertakings, confirmation or declarations with respect to any of the Organisation Policy. You understand that these are only for record and regardless of your providing the Organisation with written acceptance, the Organisation Policy applies to you.

## **18. Personal Information and Sensitive Personal Information**

In addition to paragraph 2.2, you authorise and permit the Organisation to share your personal information and, where required, sensitive personal information with other Deloitte Entities, Clients or any other third party as may be reasonably required for the purpose of or in connection with the conduct of the Organisation's professional business.

## **19. Changes, Declarations, Confirmation**

You acknowledge that changes may be needed to this Employment Contract and/or the Organisation Policy depending on business and market needs from time to time. The Organisation may by a general or specific notice revise any of these.

At the time of commencement of your employment or thereafter the Organisation may from time to time request you to provide declarations, confirmations or representations as the Organisation considers reasonably necessary in the circumstances. You will promptly comply with such requests.

## **20. Defined Terms and Interpretation**

20.1 Unless opposed to the context, capitalised terms have the meaning given to them in this letter. Certain terms are defined below:

- (a) Client means, as the context requires, a current, past or prospective client of the Organisation.
- (b) Deloitte Entities mean member firms of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee and its network of member firms and their respective subsidiaries and affiliates (and where the context requires, their predecessors, successors and assignees), each of which is a legally separate and independent entity.
- (c) Deloitte Property means all property - whether tangible, intangible or otherwise belonging or pertaining to or being lawfully in use, possession or control of a Deloitte Entity.
- (d) Electronic Communications means communications generated, created and/or transmitted in an electronic, digital or other similar form.
- (e) Employment Contract means, collectively: (a) these letter together with its schedules; (b) the Organisation Policy; any modification to any of these issued to you in writing by the Organisation expressly modifying the terms and conditions or particulars of your employment with the Organisation.

- (f) Law means, as relevant, all laws, regulations, industry practice and orders of a judicial, statutory or other authority that the Organisation is bound to comply with, including any revision, modification, re-enactment or replacement of any of them.
- (g) Personnel means any employee, contractor or other person engaged by the Organisation or another Deloitte Entity.
- (h) Systems means all systems, technology, equipment, software, solutions or other such items whether electronic or otherwise, of or pertaining to or in use by or on behalf or for the benefit of: (a) Deloitte Entities (including, for the avoidance of doubt, Deloitte); (b) any client, supplier or other counterparty of any Deloitte Entities; whether or not owned by Deloitte Entities to which the Employee has access pursuant to or in the course of her or his Employment.

20.2 Interpretation

Where the context requires a reference to (a) one gender includes a reference to the other genders; and (b) singular includes a reference to its plural and vice versa.

By signing below, I accept employment with the Organisation on the terms and conditions set out in the Employment Contract and agree to be bound by them.

Signature .....

Name .....

Date of Signature .....