

Privacy Statement

Effective date: July 2020

Introduction

Grant Thornton INDUS LLP (“Grant Thornton INDUS” or “we”) is a national professional services firm which provides assurance, tax, financial advisory, and consulting services to private and publicly-traded businesses, government organizations, as well as to individuals (the “Services”). This Privacy Statement outlines our general policy and practices for protecting personal information that we collect through our Web site at <https://gtsharedservices.co.in/> and other Web sites (each, a “Site”) that we operate and in connection with the provision of the Services. This Privacy Statement explains the types of information we gather through our Sites and in connection with our Services, how we use that information, and the choices individuals may exercise regarding our use of, and their ability to correct, that information. By submitting personal information to us, you are consenting to use of your personal information (including any disclosures, processing, and transfers of your information to third parties by Grant Thornton INDUS) in accordance with this Privacy Statement. Any consent you provide is entirely voluntary. If you do not accept this Privacy Statement, then you should not submit any personal information to Grant Thornton INDUS through this Site or in connection with any Services.

Notice, Choice and Use

In order to use this Site, you do not need to send us any personal information. You may voluntarily provide us directly or via our service providers with personal information, such as your name and contact information, by submitting your resume or work history information, subscribing to publications, joining our mailing lists, participation in online surveys or self-assessment tools, registering on the “Log In” page, registering for events (e.g., webcasts, seminars, or conferences), requesting access to specific content, responding to a survey, submitting requests to meet with Grant Thornton INDUS

representatives or by submitting requests through our “Contact Us” form. In some instances, we or our service providers using online identification technologies, such as cookies and beacons, may automatically collect certain types of information when you visit our Sites.

We do not seek sensitive personal information on this Site except where we are required to do so as part of the recruitment process. If you choose to apply for a job through our Site, we may collect information such as your name, address and other contact information, work and educational experience, licenses and certifications, and other personal information. Your decision to submit such information is entirely voluntary. We may use this information to process and evaluate your application for employment and to communicate with you about employment opportunities. We may also retain and use this information to identify, and communicate with you about, future potential employment opportunities with us. If we elect to make an offer of employment, this information may become part of the employee file and may be used for other employment and work-related purposes.

In connection with providing Services, Grant Thornton INDUS enters into contracts with its clients that describe the purpose for which information (including personal information) is collected and used. Companies that engage Grant Thornton INDUS are responsible for obtaining, as required pursuant to law or regulation, consents from parties that provided the company with their personal information, which will be transferred to and used by Grant Thornton INDUS to perform the Services requested. Individuals that engage Grant Thornton INDUS will be asked to consent to provide their personal information to us to perform the Services requested.

Our legal basis for processing any personal information provided to us is either that (i) you have expressly consented to the practices described in this Privacy Statement by voluntarily providing your personal information to Grant Thornton INDUS; (ii) such processing is necessary for the performance of a contract where Grant Thornton INDUS has been engaged to provide Services; (iii) to meet legal, regulatory or professional standards obligations; or (iv) to perform activities in furtherance of our lawful and legitimate interests. Examples of such lawful and legitimate interests for use of data in our possession or control include: conducting internal administrative activities, marketing our services and

analyzing our marketing efforts, and enhancing and personalizing a visitor's experience on our Sites.

We do not use profiling or make any decisions based solely on the automated processing of your personal information. We retain personal information for only so long as necessary for the intended purpose for which it was collected, unless a longer retention period is required or permitted by law or our document retention policies based on professional standards and best practices. We may also store your name, email address, and other contact information such as company, title and industry in a customer relationship management tool and use it to manage our relationship with you and/or your company.

Site Logging and IP Addresses

As is the case with many commercial Web sites, Grant Thornton INDUS automatically logs certain information about visitor access to a Site, which may include a visitor's internet protocol address, browser type, language, internet service provider, pages and content viewed, referring/exit pages, and/or operating system, as well as date and time stamps. A visitor's IP address may be used for IT security and systems diagnostic purposes. It may also be used in aggregate form to understand Site usage trends and performance analysis.

Cookies

We use "cookies" which are small data files stored on a visitor's computer or internet-enabled device that serve a number of purposes such as enhancing your on-line experience when visiting our Sites by remembering elections made, content accessed or downloaded, and responses to forms and surveys. The use of "cookies" is common practice for most Web sites; however, most Web browsers include settings that allow users to decline cookies.

We show a cookie banner on some of our Sites to inform visitors that we use cookies and similar tracking technologies to personalize content we display based on your preferences, provide social media features like sharing pages to your networks, analyze our sites' performance, and advertise our services to you. We share information our trackers collect with partners who help us with these use cases.

If you do not accept our cookies, you may not be able to fully experience some of our Site's functionality. After you finish browsing our Sites, it is possible for you to delete cookies from your system if you choose to do so.

Further information about managing cookies can be found in your browser's help file or through sites such as www.allaboutcookies.org or www.cookiecentral.com.

What types of cookies do we use?

There are two basic categories of cookies, first-party and third-party. They are both served to the user. First-party cookies are directly served by GT, while third-party cookies are served on behalf of GT by a third party (e.g. Google analytics, Go daddy).

On our website, we use five different types of cookies that we describe more in details below. The first is an essential or strictly necessary cookie. It's a cookie that is necessary for the website to function and cannot be switched off in our systems. These cookies are usually only set in response to actions made by you which amount to a request for services, such as setting your privacy preferences, logging in or filling in forms. You can set your browser to block or alert you about these cookies, but some parts of the site will not then work. These cookies do not store any personally identifiable information.

We also have performance cookies that allow us to count visits and traffic sources so we can measure and improve the performance of our site. They help us to know which pages are the most and least popular and see how visitors move around the site. All information these cookies collect is aggregated and therefore anonymous. If you do not allow these cookies we will not know when you have visited our site and will not be able to monitor its performance.

In addition, we use functionality cookies that enable the website to provide enhanced functionality and personalization. They may be set by us or by third party providers whose services we have added to our pages. If you do not allow these cookies, then some or all of these services may not function properly.

Finally, we have advertising cookies, which may be set through our site by our advertising partners. They may be used by those companies to build a profile of your interests and show you relevant adverts on other sites. If you do not allow these cookies, you will experience less targeted advertising.

BY NAVIGATING ON OUR SITES, YOU AGREE THAT WE CAN PLACE THESE COOKIES AS EXPLAINED ABOVE ON YOUR COMPUTER OR INTERNET ENABLED DEVICE.

Google Analytics

We use the services of Google Analytics, a Web analytics service provided by Google, Inc. ("Google"). This analytical tool uses cookies and other similar technologies to help analyze how visitors use the Sites. Our site offers the ability to turn off tracking cookies. For more information about the collection and use of data through Google Analytics, please refer to <http://www.google.com/policies/privacy/partners>. Google offers the ability to opt -out from tracking through Google Analytics cookies. For more information, visit <http://tools.google.com/dlpage/gaoptout>. Google has developed the Google Analytics Opt-out Browser Add-on to provide Web site visitors with more choice on how their data is collected by Google

Analytics. The add-on communicates with the Google Analytics JavaScript (ga.js) to indicate that information about the Web site visit should not be sent to Google Analytics. The Google Analytics Opt-out Browser Add-on does not prevent information from being sent to the Web site itself or to other Web analytics services.

Web Beacons

We or our digital media service providers also use Web beacons; a small transparent image also referred to as a tracking pixel to help us better understand the effectiveness of our content and advertisement, the interests of our visitors, and to improve visitor experience on the Sites. These beacons allow us to determine which visitors have come to this Site after viewing an advertisement we have served on third party Web sites. We also work with such third parties to collect data so that we can determine the effectiveness of our ads and serve ads targeted to your interests. The use of Web beacons does not provide us with any personal information and we do not use this technology to access your personal information. It is used only to compile aggregated data about visitors to this Site.

Web beacons do not place information on your device, but may work in conjunction with cookies to monitor activity. You have the option to render some Web beacons unusable by rejecting their associated cookies. The Web beacon may still record an anonymous visit from your IP address, but cookie information will not be recorded.

Do Not Track Signals

Some Web browsers incorporate a “do-not-track” or similar feature that signals to Web sites with which the browser communicates that a visitor does not want to have his or her online activity tracked. As of the effective date of this Privacy

Statement, not all browsers offer a “do-not-track” option, and “do-not-track” signals are not yet uniform. For this reason, Grant Thornton INDUS does not currently respond to “do-not-track” signals.

Third-Party Web Services

We at times use Web services from third-parties on this Site to present content within the pages of this Site, e.g. to display videos and social content, to conduct surveys, etc. We cannot prevent these Web services from collecting information on your usage of this embedded content and recommend that you review their respective terms of use and privacy policies for further information.

Social Sharing

We provide visitors the capability to share links to our content via social media and email. This capability connects the visitor directly with their third-party social media sites and email service provider. No personal information, IDs or passwords are made available to or stored by Grant Thornton INDUS in connection with this activity. After the content sharing is initiated, all interactions are directly between the user and their respective social media platform or email provider. We recommend reviewing the respective terms of use and privacy policies of your social media sites and email service provider for further information.

Form Auto Fills

We auto fill form fields for your convenience on return visits. Once you have submitted a form field on a previous visit such as your first name, we will automatically fill your first name on forms when you return to our site. This only works if you are

on the same device, using the same browser, if you accepted cookies, and have not cleared your cookies since the prior visit. No personal information, IDs or passwords are ever stored and auto filled.

We provide visitors the convenience of auto filling Web Site forms with their contact information from LinkedIn. Auto filling forms is voluntary and only provides Grant Thornton INDUS with the basic contact information requested in the form. No other personal information, IDs or passwords are made available to or stored by Grant Thornton INDUS in connection with this activity. We recommend reviewing the LinkedIn privacy policy for further information at www.linkedin.com/legal/privacy-policy.

Disclosures and Transfers

Grant Thornton INDUS will not disclose an individual's personal information to third parties, except as set forth in this Privacy Statement, when we have permission to make the disclosure, to advertise our services to you on other sites or social media platforms, or as necessary to fulfill the purpose for which the information was submitted. We also may use or disclose personal information as we believe to be necessary or appropriate (i) under applicable law (including to meet a national security or law enforcement requirement); (ii) to comply with legal process or professional standards; (iii) to protect our rights, privacy, safety or property and/or those of our affiliates or clients; or (iv) in a merger, acquisition or asset sale. We will not transfer the personal information you provide to any third parties for their own direct marketing use. Our service providers will disclose an individual's personal information to us when the service provider collects the information on our behalf.

Grant Thornton INDUS may use third-party service providers to provide administrative, marketing, or operational services to Grant Thornton INDUS. Such entities may be located within or outside the United States and, depending upon the services, they may have access to personal information in connection with their services. We require all such service providers to protect the information we entrust to them and to use such information only as necessary to provide services

to us.

Additionally, Grant Thornton INDUS may disclose and transfer personal information to resource service providers and to other member firms of Grant Thornton INDUS International Ltd. (“GTIL”), or within Grant Thornton INDUS. Grant Thornton INDUS may also disclose and transfer personal information to GT US Shared Services Center India Private Limited and/or the Grant Thornton INDUS Knowledge and Capability Center India Private Limited, our affiliates located in Bangalore, India.

The transfers described above may result in data passing from one jurisdiction to another, including to and from the United States, and possibly other countries outside of the European Economic Area, some of which may not have been deemed by the European Commission to ensure an adequate level of protection for personal information.

Accordingly, the level of safeguards and legal protections provided in such other non-European countries may not be as stringent as those under European data protection standards or the privacy laws of some other countries, possibly including your home jurisdiction.

Third-Party Sites

This Privacy Statement does not address, and we are not responsible for, the privacy, information, or other practices of any third parties, including any third party operating any Web site or service to which the Site links. The inclusion of a link on our Site does not imply endorsement of the linked site or service by us or by our affiliates.

Data Integrity

We process personal information only in ways compatible with the purpose for which it was collected, as subsequently authorized by the individual, or as otherwise permitted by applicable law. To the extent necessary for such purposes, we take reasonable steps to make sure that personal information is accurate, complete, current, and otherwise reliable with regard to its intended use.

Enforcement and Dispute Resolution

We will investigate and attempt to resolve complaints and disputes regarding our use and disclosure of personal information in accordance with this Privacy Statement. We encourage interested persons to raise any concerns with us using the contact information below. Any employee who we determine is in violation of our privacy policies will be subject to disciplinary process.

Merger, Change in Ownership and Other Business Transitions

In the event Grant Thornton INDUS goes through a business transition, such as a merger, or the acquisition or sale of all or a portion of its assets, your personal information may be among the assets.

Privacy Statement Changes

Grant Thornton INDUS reserves the right to amend or modify this Privacy Statement from time to time. We will post any revised Privacy Statement on this Site, or a similar Web site that replaces this Site. By continuing to use any of our Sites, you agree that the terms of this Privacy Statement as of the effective date will apply to information previously collected or collected in the future as permitted by law.

Minors

This Site is not designed for or directed at persons 18 years of age or younger, and we do not intentionally collect information from anyone under the age of 18 through this Site.

How to Contact Us

Questions, comments or complaints about Grant Thornton INDUS LLP's Privacy Statement, or data collection and processing practices can be e-mailed to gtindus@us.gt.com, or by writing to us using the contact details below:

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