Strictly Private and Confidential

10/30/2025

Pavan Samaga
Shree Bhargavi Gent pg 452, 39th cross rd
39th cross rd
BANGALORE Karnataka 560069

Dear Pavan,

On behalf of RSM US Integrated Services India Private Limited (formerly known as RSM Delivery Center (India) Private Limited) ("Firm"), we are pleased to extend to you the position of **Associate 1, Tax Real Estate**. On joining you shall report to the Practice Lead at the Firm. **You will be required to work at the Bengaluru office.** This letter officially confirms the offer of your employment with the Firm. The date of commencement of your employment will be no later than **06/22/2026**.

Your employment will be deemed confirmed upon completing a period of six (6) months with the firm, unless otherwise communicated to you in writing, for reasons including but not limited to performance. Your confirmation period can be further extended, at the discretion of the Firm, if you fail to meet the performance standards for your role.

Your employment with the Firm will be an exclusive arrangement. Accordingly, you will not be permitted to, without the Firm's prior written consent, engage in dual employment by directly or indirectly owning, managing, operating, consulting, or being employed in any other business during the period of your employment with the Firm.

Independence
The Firm performs attestation services for certain clients and is subject to the independence requirements of, among others, the Securities and Exchange Commission (SEC), the Public Accounting Oversight Board (PCAOB), Canadian Public Accountability Board (CPAB), Chartered Professional Accountants of the respective province(s), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that Firm professionals and certain of their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of the Firm. By accepting employment with the Firm, you undertake to abide by the disclosure requirements as set out herein.

The Firm will ask you to review a listing of the attestation clients and the affiliates of such clients and disclose relationships or financial holdings that you or your family may have that could affect the independence of the Firm. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB, CPAB, provincial CPA Board(s), or the AICPA or the independence or ethics policies of the Firm will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with the Firm. Upon becoming aware of a family relationship with a member of the board of directors of any public company, you are asked to disclose the known facts and circumstances to local practice leaders immediately. If applicable, you will

also be required to provide the Firm with certain information related to your investments and those of your immediate family members for purposes of ongoing monitoring against the list for Firm assurance clients.

It is understood and agreed that the Firm may change your duties and reporting relationships from time to time without causing a termination of this Agreement, constructive or otherwise.

Compensation and Benefits Package
Your gross annual fixed salary will be **INR ₹636,364.00** which includes allowances and statutory benefits, as may be applicable, and will be structured in accordance with the Firm's policy. If your joining date is on or before the 20th of the month, you will be paid by the last day of that month. If your joining date is on or after the 21st of the month, you will receive your first pay by the 10th of the following month, and within our regular pay cycle in subsequent months. Payment will be subject to statutory tax deductions at source.

In addition to your annual fixed salary, you may be eligible to participate in the RSM employee bonus program, in accordance with program guidelines. The eligibility for a variable pay of up to 10% of your annual fixed salary up **INR 63,636** at the end of the performance year is based on your tenure with the firm during the performance year, individual performance during the performance cycle and the overall Firm performance. Our assessment cycle for performance evaluation and roll out is annual, eligibility includes not serving termination notice before or during payout. All variable payments are at the Firm's sole discretion and in accordance with its policies in effect at the time. Nothing in this offer letter may be construed to create a right vested in you to receive any variable payments from the Firm, nor will the payment of any variable payment create any contractual or other right to receive future entitlement to or payment of such variable payments.

The total cost-to-company (CTC) mentioned is equal to your gross fixed salary and your variable pay- out is **INR 700,000**, subject to 100% fulfilment of the Annual Bonus criteria.

Benefits
You will be eligible to participate in the Firm's benefit programs. The firm extends insurance coverage (Group Medical + OPD+ Group Personal + Group Term Life) for you. Please refer to the annexure provided for more details. Benefits are effective the first day your employment commences. The Firm reserves the right to amend or terminate any such plan(s) and to modify or reduce benefit coverage at its sole discretion.

Details of benefit coverage currently made available by the Firm are set out in the current benefits resources and more information will be presented at orientation.

Retirement
The firm's current retirement age is 65. Please refer to the firm's Retirement Policy for additional details. The firm reserves the right to alter the Policy from time to time.

Licensing and Certification
The Firm supports continuing education, technical certifications, and the certified public accountant (CPA) or chartered accountant (CA) in many ways. You may be eligible to pursue a professional certification that is beneficial



to your career goals and our clients upon joining the Firm. Learn more about career development opportunities here.

Participation in this program is contingent upon the execution of a repayment agreement. Should you leave the firm voluntarily in the first year after the date of enrollment in any review program, you will be responsible for reimbursing the firm for 100% of the cost. If you leave the firm voluntarily in the second year after the date of enrollment in any review program, you will be responsible for reimbursing the firm for 50% of the cost. In this regard, you agree that the Firm is authorized to deduct an equivalent amount (100 or 50% of the reimbursable amount, as applicable) from your final pay and/or from any termination or severance entitlements, if applicable.

Annual Leaves

Annual Leave is designed to provide you with flexibility to take paid time off from work for a variety of reasons, including vacation, non-firm designated holidays, family and child-care matters, personal business, etc.

During the term of your employment, you will be entitled to leave in accordance with the Firm's leave policy. You are required to track your time in the Firm's systems. Your leave entitlement would be at the discretion of the Firm subject to business and operational requirements and exigencies and any leave availed by you without approval or intimation to the Reporting Lead/Manager, shall be held to be leave without pay.

Subject to approval, you may take leave time with pay prior to it being earned, but in such case, you agree that if your employment ceases (for any reason) prior to you earning all the annual leave, the Firm may deduct any unearned amounts from your final pay and/or from any termination or separation entitlements (where applicable) that may be owed to you. By signing this Agreement, you consent to such deductions in accordance with applicable employment standards. You understand and agree that continuous unauthorized absence from work for period of more than 6 days at any time would constitute misconduct and your services may be terminated by the Firm without any notice or payment in lieu of such notice.

Female employees are entitled to twenty-six (26) weeks paid maternity leave. This benefit can be availed for a period extending up to eight (8) weeks before the expected delivery date and remaining eighteen (18) weeks can be availed post childbirth. Female employees with two children are entitled to twelve (12) weeks of paid maternity leave, of which six (6) weeks may be availed upon prior to birth. Adopting mothers and 'commissioning mothers' are eligible for twelve (12) weeks maternity benefit from the date the child is handed over. Please refer to the Firm's leave policy for more information including for information on other categories of leave that are available.

Employment/Confidentiality Agreement

As a condition of your employment, you must sign an employment agreement. An example is enclosed for your review. Prior to accepting this offer of employment, you must fully disclose all contractual and other restrictions or obligations to other parties, including any non-compete or non-solicitation agreements with prior employers that may or will impose limitations on your professional activities with the Firm. You are expected to abide by all such restrictions or obligations and to avoid involvement while employed by the Firm in any matter that could pose a conflict of interest as a result of confidential, proprietary or trade secret information obtained by you prior to your employment with the Firm. You must inform us if any restrictions or obligations are inconsistent with your acceptance of this offer of employment or you becoming and serving as an employee of the Firm.

You will be expected to abide by professional, ethical and the Firm requirements, rules, regulations, policies and practices, including without limitation, the Firm Code of Conduct.

You will relocate closer to the office, if required, to maintain a work-life balance at your own will and expense.

Contingency Matters

This offer and your continued employment are contingent upon the successful completion of the following:

- Employment application
- Signing of an Employment/Confidentiality Agreement
- Confirmation of your identity and eligibility to work in India
- Professional reference inquiries satisfactory to the firm. For this purpose we may contact those individuals or entities listed on the employment application as well as other references we request.
- Degree requirements or certifications required for your position, if applicable
- Satisfactory evidence of a current license to practice as a certified public accountant (CPA), chartered accountant (CA), enrolled agent (EA), or an equivalent license in your principal place of business, where applicable for your employment.
- Satisfactory evidence of any other current license or credential that is explicitly required for this position.
- Background investigative checks satisfactory to the firm. The checks are conducted by an independent outside organization. You hereby consent to the conduct of background and/or reference checks and agree that this Agreement is entirely conditional upon any background and/or reference check returning results satisfactory to the Firm, and upon the Firm having no issue with any disclosures that you make or have made. If the Firm, at its sole discretion, is not entirely satisfied with the result of any background and/or reference check, the Firm may withdraw this offer of employment any time prior to the Start Date. It is further clarified that if the employment has already commenced by the time the background and/or reference checks are completed, the Firm has the right to, at its sole discretion, terminate your employment immediately, without notice, if the results yielded are not satisfactory.

Either the Firm or you may terminate the employment relationship at any time pursuant to the commencement of your employment by giving a written notice (30 days during first 6 months and 60 days post confirmation) or salary in lieu of such notice. Notwithstanding, the Firm may terminate your employment without any notice or payment in lieu if you commit serious misconduct or upon a breach of your terms of employment or the Firm's internal policies and code of conduct.

In the event a government body/authority exercising its jurisdiction and statutory power/authority seeks information pertaining to any aspect of your employment, the Firm shall provide such information to the government body/authority if required by law without prior notification to you unless law requires notification. The foregoing shall be applicable information pertaining to your employment being shared in pursuance of statutory requirements/compliance.

To indicate your acceptance of this offer and employment with RSM US Integrated Services India Private Limited (formerly known as RSM Delivery Center (India) Private Limited), please electronically sign by **11/02/25**

We look forward to you joining us. We would like to hear from you regarding your decision by **11/02/25**. If you have any questions regarding the Firm, this offer, or the contents of this letter please do not hesitate to contact - **Anthony, Tanya.**

Yours Sincerely,

ACKNOWLEDGED AND AGREED:

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Pavan Samaga

Prasad Balakrishnan
Principal and Firm Leader
RSM US Integrated Services India Private Limited (formerly known as RSM Delivery Center (India) Private Limited)

ANNEXURE -1
PRIVATE AND CONFIDENTIAL

Pavan Samaga

Head of Pay	Amount in INR
Annual Gross	₹636,364.00
Basic	286,364
HRA	143,182
Flexi Pay & Special Allowance ****	166,018
Conveyance	19,200
PF	21,600
Net Pre Tax	593,164
**Variable Bonus (From INR 0 to 10% of Annual Gross)	63,636
Total Cost to Company (CTC)	700,000
GRAND TOTAL	700,000

****Additional Benefits - Offered by the Firm includes:**

I. Statutory Benefits

1. Gratuity is paid as per Payment of Gratuity Act 1972.
2. Contributions to the Provident Fund will be deducted in accordance with the rules outlined in the Provident Funds Act of 1952.

II. Health and Wellbeing

1. Group Medical for self, spouse, children and parents/parent-in laws (one set) coverage up to INR 10,00,000 Lakhs per annum
2. OPD up to 10,000/-per annum
3. Group accidental
4. Group term
5. Tele prescription
6. Tele consultation and support for emotional and mental wellbeing
7. Employee annual health checkup
8. Employee assistance program

III. Other Benefits

1. Internet reimbursement
2. Service award program
3. Employee referral program

IV. Flexi Pay Elections

The following optional components are applicable to you under Flexipay.

Components	Maximum limits per month
Telephone Bill	1500
Meal Card	2200
Child Education Allowance	100, 200
Child Hostel Allowance	300, 600
Leave Travel Allowance	8.33% of Basic
NPS	Up to 14% of monthly Basic

The remaining balance under Flexi pay will be disbursed as a Special Allowance each month and will be subject to full taxation.

Employees will also have the option to allocate 12% for both employer and employee contributions towards the Provident Fund. Any additional amount resulting from this allocation will be adjusted from their Special Allowance without increasing their Gross Pay.

***Remarks - Bonus not included for Net pre tax**
****Refer to Offer Letter for details. *Statutory bonus , if any , shall be included in the above payout***
*****Additional benefits mentioned above are subject to change as per management decision and policy terms**
****** This includes your selection on the Flexi Pay portal. The remaining balance is reflected in the Special Allowance.**
Salary and other benefits are subject to Income tax at source as per income Tax Act 1961 (revised from time to time).

ACKNOWLEDGED AND AGREED

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Pavan Samaga



Additional Resources (for informational purposes only)

Total Rewards

Employee Agreement