

PRIVACY STATEMENT

The entity collecting the information described in this Privacy Statement is PricewaterhouseCoopers Private Limited, a limited liability company in India registered under the Companies Act, 1956 having Corporate Identity Number or CIN: U74140WB1983PTC036093) and having its registered office at Y-14, Block EP, Sector V, Salt Lake, Kolkata – 700091, India. By using this site and submitting any personal information, you agree to the use by PricewaterhouseCoopers Private Limited ("PwC," "we" or "us") of such information in accordance with this Privacy Statement.

"App" means the Indian Goods & Services Tax (GST) Mobile application (App) developed by PwC to provide GST related information and updates. The App is being called "GST Insights".

"You" in this Privacy Statement means an individual user of the App.

"Unregistered Users" means a user who has downloaded the App and has access to certain content but has not provided information to create an account.

"Registered Users" means a user who has registered by providing the necessary information to create an account with access to enhanced features of the GST App.

This privacy statement indicates types of personal information that we collect; purpose of collection, usage, disclosure and transfer of such information, your right to review and update such information collected (if required) and our security practices and procedures. The App allows all users to:

Application features

The App will provide articles, information and sector wise updates on key business topic of Indian Goods and Services Tax (GST), relevant publications, news and other related PwC analysis, other relevant documents released by various Government bodies in addition to other features such as gamified contests,

In addition to the foregoing, the App allows Registered Users to:
Connect with PwC thought leaders and obtain insights on the business issues
Take Part in Opinion Polls, view webcasts

Data collection

No personally identifiable information ("PII") is gathered for Unregistered Users of the App. To get the most value from the App, it is recommended that you register with the App in order to select tailored content and use advanced features within the application.

Registration will require users to provide the necessary information in order to access specific features of the App. For Registered Users, PwC requires personally identifiable information including the following: Name, Email ID, Mobile number, Password, Company Name, State, Photograph and Sector preferences. All these fields are mandatory for registration and are to be mandatorily provided by you except for the photograph and sector preferences. Additionally, your location is a details which is involuntarily captured during the registration process.

By submitting data, including your personally identifiable Information via the App and registering in connection with this App, the user is providing explicit consent (where such consent is necessary) to the transfer of such data within India and from India to other countries as appropriate in connection with the operation and administration of the App, and/or as otherwise described in this Privacy Statement.

One feature of the App is its ability to allow registered users to contact relevant PwC personnel via the App and your device's email application. Your messages will contain your email address, as well as any additional information you may wish to include in the message. PwC's intention is not to collect any sensitive personal data relating to financial information, physical, physiological and mental health condition, sexual orientation, medical records and history and biometric information. We do not ask for, and suggest that you do not provide, such sensitive personal data. If you do wish to provide such sensitive

personal data for any reason, PwC accepts your explicit consent to use that information in the ways described in this Privacy Statement or as described at the point where you choose to disclose this information.

To help us better understand how the App is used, certain additional information is collected. This may include, but is not limited to the following:

Tracking site statistics for all users

Tracking which content are viewed the most for all users

Tracking navigation to determine if content is easily found for all users.

For your use of the App on the Android platform, Android requires these additional permissions: take pictures and videos, approximate location, activity recognition, read, modify or delete content of your SD card, find accounts on your device, read google service configuration, receive data from the internet, view network connections and prevent phone from sleeping.

For your use of the App on the iOS platform, iOS requires these additional permissions: Notifications and location access.

For Registered Users, the information collected is linked to your email address and is personally identifiable; however, this information is non-personally identifiable for Unregistered Users. This information is collected for Registered and Unregistered users by a Third Party (as described below) and the raw data is reported to PwC. Any reports that PwC generates using this data will be at the aggregate level.

Personally identifiable information will be collected only at the point of registration, and, other than as described in the 'Use of data' section below, will be used primarily for purposes of aggregate, internal reporting to continuously improve user experience. It is PwC's policy to limit the information collected to only the minimum information that we believe is useful to provide the features of the App and to enhance the user's experience of our content within the App.

PwC reserves the right to monitor, edit and remove any content available on the App, but does not have the obligation to do so.

Use of data

When you provide personally identifiable information to us, we use it for the purposes for which it was provided to us as stated at the point of collection (or as obvious from the context of collection). We may also use your data in order to administer and manage the App or to communicate with you in relation to the App and get notifications for the updates on GST. If you do not want us to so contact you, then you should not register for the App. In case you want to subsequently unsubscribe from PwC communications, refer to the 'Unsubscribe' section. The App does not collect or compile personally identifiable information for dissemination or sale to outside parties for consumer marketing purposes, or host mailings on behalf of Third Parties. If you would like to find out more about the different categories of information collected, please review the 'Data collection' section.

Cookies

Cookies are used in the App to support user registration features. "Cookies" are small text strings placed within the App that assist us in providing a more customized user experience. For example, a cookie can be used to store registration information within the App so that a user does not need to enter their log in information; email address and password, each time they access the contacts that they have marked as a favorite or when they would like to comment on or "like" an article. We use cookies to make certain features of our App easier for users. The cookies used by the App are integrated into the App and cannot be turned off or circumvented. If you are concerned about cookies, remove the App from your device.

By using the App, you consent to PwC's use of cookies.

Third parties

Personally identifiable Information collected by PwC may be transferred or disclosed to third party contractors, subcontractors, subsidiaries and/or other PwC firms (each, a “Third Party”), whether within or outside India, for the purposes for which the user has submitted the information and for the administration of our system or the App and/or other internal, administrative purposes. By submitting data via the App, the user is providing explicit consent to the transfer of such data for the fulfillment of his or her voluntary requests or otherwise as set out in the 'Use of data' section.

PwC may disclose information (including PII) to Third Parties under the following circumstances:

As required by law through court notice, search warrant or other legal process or requirement, for regulatory compliance purposes, when explicitly requested by a user, when required to deliver publications/content or reference materials requested by a user, or otherwise as set out in this statement.

Third party links

There are several places throughout the App that link to other content that do not operate under PwC's privacy practices. Furthermore, third party functionalities such as mobile analytics, send push notifications and gamified contests may require relevant third parties who provide or facilitate these functionalities to access your information including some of your personally identifiable information. When you link to other content or use such third party functionalities through the App, PwC's privacy practices no longer apply. Visitors should review each such third parties' privacy policy before disclosing any personally identifiable information.

A direct session transfer message will be displayed on user screen when leaving PwC secured website and moving on to third party links. Message will read: This will take you outside the GST Insights application. PwC does not control and is not responsible for information collected by third party links or its functionalities.

Data retention

The personally identifiable information you submit to us will only be retained for as long as is required for the purposes for which it was collected. We may, however, also need to retain copies of information (which may include personally identifiable information) for internal record-keeping purposes and/or for compliance with applicable law or professional standards. User preference settings are kept on your device until you delete the App.

Unsubscribe

Personally identifiable information including sensitive personal information if any provided to PwC through the App is provided voluntarily by you. Should you subsequently choose to withdraw your consent in respect of your personal information and unsubscribe from mailing lists or any registrations, then you may unsubscribe from PwC communications at any time by sending an email to gst.with.pwc@in.pwc.com and indicate your desire to be unsubscribed from PwC communications. Unsubscribing from PwC communications does not impact your use of the App. You may continue to use the App as either a Registered User or Unregistered User. The user can uninstall the software from his mobile device to stop using the application.

Deleting the App from your device will remove your preferences, content saved for off-line reading and any contacts you marked as a favorite. Deleting the App without sending an email to gst.with.pwc@in.pwc.com, requesting to be unsubscribed, will not unsubscribe you from PwC communications.

You may also contact us with any questions about the App at gst.with.pwc@in.pwc.com

Update & modification of PII data

When requested and practicable, you may update your personally identifiable information by editing your user profile within the App. PwC is committed to providing reasonable and practical access to users to allow them the opportunity to identify and correct any inaccuracies. When personally identifiable information is retained by PwC, PwC assumes responsibility for keeping an accurate record of the information once a user has submitted and verified the data. PwC does not assume responsibility for verifying the ongoing accuracy of the content of personally identifiable information. When practically possible, if PwC is informed that any

personally identifiable information collected through the App is no longer accurate, PwC will make appropriate corrections / deletions based on the updated information provided by the authenticated user.

Security

PwC has implemented appropriate security procedures to protect the confidentiality and security of the personally identifiable information shared with it.

We protect this information by maintaining physical, electronic and procedural safeguards that meet applicable Indian laws and regulations. PwC employees are trained on secure handling of personal information collected.

Modifications

PwC may update this Privacy Statement at any time by publishing an updated version here. You can access the most current version of this Privacy Statement at any time on the App.

Grievance officer

If an individual has any questions or grievances regarding anything covered by this privacy statement, he or she can contact the grievance officer on the toll-free helpline (1-800-209-6005).

If an individual has any queries about our privacy practices or the implementation thereof or notice any discrepancy in our database relating to the individual, he or she may address such matters to ethics.india@in.pwc.com.

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