

SCHEDULE NO. 11
to the
PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”)
between
AETNA LIFE INSURANCE COMPANY (“AETNA”)
and
SUTHERLAND GLOBAL SERVICES, INC. (“SUPPLIER”)

Aetna and Supplier agree that the terms and conditions of the Professional Services Agreement dated September 13, 2012 (the “Agreement”) govern this Schedule. In the event of a conflict between the terms and conditions of this Schedule and the terms and conditions of the Agreement, this Schedule shall prevail (both parties hereto collectively referred to as the “Parties” and individually as a “Party”).

The Parties agree that portions of the Services provided pursuant to this Schedule may be performed by the following affiliates of Supplier, which are under common control with Supplier: (a) **Sutherland Global Services Private Limited**, a company incorporated in India, and an Affiliate of Sutherland Global Services Inc. (“Designee”); provided, however, that Supplier hereby guarantees the performance of such Designees. The Services conducted by the Designee will be performed in accordance with and be subject to the above referenced Agreement.

1. Effective Date: **December 6, 2021**

2. Aetna Project Manager: HillA@cvshealth.com 860-273-4645 Assignment Description: Maintain an offshore technical center that implements high caliber accounting teams to support Aetna in doing their GL reconciliations using Blackline.

3. Assignment Location: (Where Services will be delivered):

As per statement of work section 1.1 (Service Locations)

A. Supplier Employee(s) assigned under this Schedule:

Designated staff employed by Supplier for purposes of this Schedule shall be solely dedicated to such related engagement.

Supplier staffing role as follows:

- Accountant
- Senior Accountant

Resources to have English language capability

4. Term/Schedule/Fees: The term of this assignment will run from the Effective Date of this Schedule through end of Term of the Schedule (the “Initial Term”) and may be extended upon mutual agreement of both Parties by either an Amendment to this Schedule or a purchase order (each a “Renewal Term”).

5. The Schedule and Fees are as set forth in the Statement of Work, Exhibit A attached hereto and made a

part hereof.

6. Upon termination of this Schedule, Supplier shall provide to Aetna all Materials produced as part of the Services.

7. Sales & Use Taxes. Supplier is registered to collect sales tax in the following states: None. Aetna will enjoy the benefit of the Services and/or receive the goods in the following state(s): nationwide. If the Supplier is registered to collect sales tax in the jurisdictions where Aetna receives benefit and the Services/Goods are subject to tax, then Supplier will collect the tax at the current rate. If the Supplier is not registered to collect sales tax in the jurisdiction where Aetna receives benefit of the services or delivery of goods, then Aetna will self-assess and remit the appropriate use tax to the taxing jurisdiction.

8. Performance Criteria:

SLA / KPIs will be decided post 3 months of go-live ("Baseline Period"). Supplier will propose bridge goals during the period of these 3 months of stabilization. Any subsequent changes will be handled through Change Control Procedure.

9. Invoice Questions: Any questions regarding invoices submitted for payment must be directed to aribaprocurementsupport@cvshealth.com

10. Records Retention

No records will be retained by Supplier except as required for the purpose of any compliance with regulations and with due information to Aetna.

11. Other Provisions:

- Personal Data made accessible to Supplier, its Affiliates and subcontractors, as required for Supplier to perform the Services. Aetna shall ensure that Supplier's access to and use of Personal Data (including from or in any non-U.S. Service Delivery Center) is and will continue to be authorized under applicable data privacy laws under this Agreement, including without limitation Gramm-Leach-Bliley.
- With respect to such Personal Data, Supplier shall abide by reasonable use, disclosure and follow security restrictions as stated in this Schedule.
- Aetna shall not share any Protected Healthcare Information (PHI) with Supplier.

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IN WITNESS WHEREOF, the Parties have hereto by their duly authorized representatives executed this Agreement.

AETNA LIFE INSURANCE COMPANY

SUTHERLAND GLOBAL SERVICES, INC.

Authorized Signature

Authorized Signature

DocuSigned by:
Alfred Piccirillo
FAD19DC861E8489...

Alfred Piccirillo

Print Name

Print Name
Senior Vice President

Title

19-Jan-22

Date

Date

Exhibit A
Statement of Work (“SOW”)

SOW Title	Operational Accounting Outsource Technical Center
Project Name	GL Reconciliations
Governing Contract	Professional Services Agreement dated September 13, 2012
Date	December 6, 2021- December 6, 2022

1. Project Overview

The objective of this engagement is to maintain an offshore technical center that implements high caliber analytic teams to support Aetna’s in doing GL reconciliation work in Blackline

- Sutherland shall deploy 2 (two) resources for doing Blackline GL reconciliations
- The 2 (two) Full time employees will be billed at \$2080 per FTE per month.
- The billing will commence from the date the resources are onboarded
- The volume the 2 FTEs can handle will be monitored in the first 3 months and upon stabilization, Aetna and SGS will mutually agree to review staffing requirements and add additional resources, via writing, as it deemed necessary.
- Aetna to organize access for Blackline and other related systems
- Aetna to plan for 2 months training, covering critical period like month end.
- There is no separate training cost and the resources will be billed from the onboarding date. The scope of work will be limited to doing GL reconciliations. The number of reconciliations to be performed and the related activities in scope and out of scope will be discussed and agreed upon based on the capacity of the 2 resources.

Assumptions:

Aetna will provide the necessary training and provide support

Aetna will provide Supplier resources access to its systems and tools, as required for the provision of Services.

1.1 Service Locations:

Supplier will perform the Services through its resources in India working remotely (“Work-from-Home” or “WFH”) unless required by any regulations to perform any part of Services from facilities in which case they will be working from the facilities identified in the Table below.

Table –Supplier Facility Locations

Service	Location of Sutherland Facility
As specified under section 2 listed above)	Chennai, India

1.2 HOURS OF OPERATION.

- **HOURS OF OPERATION.** Sutherland’s Hours of Operation are as shown below:

Table–Hours of Operation

Hours	Days of the Week
1730 hours to 130 hours India	Monday to Friday

Holiday Schedule and Overtime.

Sutherland Personnel required to work on Sutherland holidays or government declared holidays will be entitled to holiday pay, which shall be reimbursed by Customer to Sutherland.

Sutherland Personnel required to work overtime shall be entitled to overtime pay at 1.5 times of the Fee prorated for the day, which shall be reimbursed by the Customer to Sutherland. Overtime will be billed to Customer for any additional work beyond defined scope and volumes and subsequently requires Sutherland personnel to work beyond defined working hours. Overtime will be aligned and agreed to with Customer before being executed.

If after hours/emergency support is required by Aetna, then charges for the same will be agreed before such support is initiated.

If there’s after hours/overtime required of Sutherland Personnel because of any delay on the part of Sutherland in meeting its obligations, including delay in ramp up or to cover for service level defaults, then such overtime will not be charged back to Customer.

1.3 Aetna Software and Supplier Software:

Aetna software necessary for Supplier to perform the Services under this Schedule is identified below:

Aetna software (Aetna licensed software and Aetna owned software) that is necessary for the Supplier to use to perform the Services under this Schedule

Software	Associated Maintained Application(s)
Monarch	AAS
Excel	SFB
Access	JP Morgan Chase Receivables Edge
Outlook	Wells Fargo bank site
Autohost	EBS
	EBS Oracle AR
	Blackline

1.4 Reports

Monthly & periodic written progress reports will be provided by the Supplier. The format and the timing of the report will be mutually agreed upon. The below references are shared in the client portal and will include the following:

- a) Monthly report including statistics of work processed.
- b) Any other reports as required

2.0 Deliverables

Supplier must meet the agreed Service Levels after the Baseline Period.

3.0 Staffing Requirements

2 FTEs employed by Supplier for purposes of this Schedule shall be solely dedicated to such related engagement.

Supplier Staffing Role as follows:

- Accountant
- Senior Accountant

Both Parties mutually agree that if the effort required to perform any activity across Lines of Business (“LOB’s”) covered by current scope of work or incremental scope of work, increases in such a manner that the effort requires additional full-time employees (“FTEs”) to perform, then they may augment the team by such number of resources at roles commensurate with the skillset required

to perform the agreed activities. This change will be handled through Change Request Form attached hereto and made a part hereof as **Attachment A**.

4.0 Performance Criteria:

SLA / KPIs will be decided post 3 months of go-live (“Baseline Period”). Sutherland will propose bridge goals during the period of these 3 months of stabilization.

5.0 Responsibility MatrixSec. #	Activities/Steps for General Ledger Process in Scope	Responsibility	
		Aetna	Sutherland
1	Controlling & Balance Sheet Schedules (as listed in Annexure 1)		
A	Define Policies and Procedures for in-scope activities	x	
B	Propose process and operational controls for in-scope activities		x
C	Review and approve process and operational controls proposed by Sutherland	x	
D	Maintain masters & monthly calendars	x	
E	Reconcile all assigned balance sheets accounts via open item management and schedules (giving ageing and sufficient details along with source document reference) to be prepared, reviewed and submitted to Aetna on monthly basis as per month closing Calendar		x
F	Analyze, reclassify and adjust all open transactions. No transaction should be pending for more than a month. If any exception must be justified with reason		x
G	Escalate open transactions as per defined governance process to Aetna. Propose necessary accounting entries to clear the open transactions		x
H	Review & provide go-ahead to team for clearing the open transactions, approve necessary accounting entries	x	
I	Post approved accounting entries within specific accounting period		x
J	Ensure supporting documents upload in Blackline for audit trails		x

6.0 Governance:

- a. Supplier will plan and manage the schedule of work.
- b. Aetna and Supplier will discuss and manage the project plan and/or tracked activities and deliverables of the engagement as they are developed.
- c. Deliverables will be submitted in writing, unless otherwise requested by Aetna.
- d. Status meetings:
 - To be held on a request basis
 - Activity log/issues report uploaded in the client portal
 - Monthly Governance meeting held virtually to discuss the previous month’s performance and future strategy
- e. Status reporting:

Will be submitted by Supplier as per agreed frequency. The format and the timing of the report will be mutually agreed upon by all Parties in writing.

7.0 Term:

Start Date	December 6, 2021
End Date	December 6, 2022

8.0. Fees and Payment Schedules

2 FTEs deployed by Supplier will be billed at \$2080 per FTE per month from date of onboarding.

Aetna is responsible for and shall pay any sales, use, excise, transfer, value-added, consumption, Goods and Services Tax, or other tax, duty, fee or access, (any increase or decrease in any such tax, duty, fee or cess, payable from time to time) imposed on the provision of Services to Aetna (“**Taxes**”). The Fees set forth in this Statement of Work, payable is exclusive of such Taxes. Supplier shall be responsible for properly calculating and invoicing applicable Taxes on the Services. Aetna is responsible for making timely payments of relevant taxes as mentioned on the invoice. In case Aetna is legally entitled to a nil or low rate of tax, Aetna is responsible to provide (i) a valid exemption certificate or (ii) other evidence that such tax does not apply. In all other cases, taxes, as applicable, shall be charged on the invoice.

The Fee and any other prices shall be NET. In other words, any withholding taxes currently payable or such others as may be created or applied during the effective term of this Contract pursuant to the internal tax laws in the country of the Customer shall be payable by the Customer.

Fees shall be subject to annual increase. Such increase shall automatically be effective on the day immediately following each anniversary of the Effective Date. No single increase in Fee may exceed : (i) three percent (3%) of the amount of such rate in effect immediately before such increase.

Billing will commence from the date the resources are onboarded

The volume the 2 FTEs can handle will be monitored in the first 3 months and upon stabilization, Aetna and SGS will mutually agree to review staffing requirements and add additional resources, via writing, as it deemed necessary

Supplier fees include:

- Recruiting and basic training costs
- Employees working 8 hours a day (billed at 8 hours)
- Backfill cost arising due to normal attrition rates
- Payment terms are in accordance with Section 7 of the Professional Services Agreement.

9. Change Control Procedures

Any changes to this Schedule must be formally documented and agreed upon by both Parties. (Procurement shall amend this Schedule to indicate said change) including the reason for the change, alternative considerations and associated impacts. Changes will be reviewed, tracked and accepted only by the Aetna coordinator. Said changes will be executed in writing, signed by both Parties and handled through Aetna Procurement.

10. IT Requirements

Requirement	Duties (In any of the below - I.T. must be involved)	Yes
Security Encryption	The translation of data into a secret code. Encryption is the most effective way to achieve data security. To read an encrypted file, you must have access to a secret key or password that enables you to <i>decrypt</i> it. Unencrypted data is called <i>plain text</i>; encrypted data is referred to as <i>cipher text</i>. (Exchanging data with supplier generally - start with architecture)	X

11. Escalation for Aetna and Supplier Notifications:

Supplier and Aetna will facilitate communication and accommodate response escalation when appropriate. This process will ensure Aetna and Supplier address issues in a structured manner to ensure business and service goals are achieved as well as dispute resolution as detailed in Section 17 of the Professional Services Agreement.

12. Aetna/ Supplier Escalation:

The purpose of the process is to resolve issues at the appropriate, most efficient level within both companies and to document the escalation method, identify the participants and define their individual roles and responsibilities in support of the process. *This process should be utilized only when issues are not being resolved through the governance process as defined in Section 6 of this Schedule.* The process will ensure Aetna and Supplier address issues in a structured manner, minimizing risk while working collaboratively to ensure business and service goals are achieved. The Escalation Process is activated by written request to the Aetna Supply Management Agent contact identified in the contacts chart below.

13. Contact Information

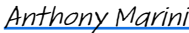
Aetna:	Contact Information	Roles & Responsibilities
Business	Andrew Hill, Director, 860-273-4645, HillA@cvshealth.com	Business owner of relationship
Manager	James Clark, SVP, Controller/CAO, 401-770-4359, James.Clark@cvshealth.com	
Supplier	Sridhar Nemmara, Senior Director 9884010960 sridhar.nemmara@sutherlandglobal.com Suyog Saraiya, Vice President, 8105444114 suyog.saraiya@sutherlandglobal.com	Management of supplier

IN WITNESS WHEREOF, the Parties have caused this SOW to be executed by the signatures of their authorized representatives.

SUTHERLAND GLOBAL SERVICES INC.

By: 
Name: Alfred Piccinillo
Title: Senior Vice President

CUSTOMER
AETNA LIFE INSURANCE COMPANY

By: 
Name: Anthony Marini
Title: Sr. Director, Enterprise Procurement

Attachment A

Change Request Form		
CRF No.	No./Month/Year	Date:
Sutherland Contact Details		
Client Contact Details		
CR initiated by	Supplier / Client (as appropriate)	
Priority	High / Medium / Low	
MSA / SOW Reference & Validity		
Description Of Proposed Change		
Process / LOB Impacted		
Supplier / Client Specific Requirements required to initiate this Change Request		
Impact Of Change on MSA / SOW / SOPs as appropriate		
Impact on Supplier / Client Technology set up		
Impact on SLA / KPIs		
Impact on FTE / Cost		
Description of Implementation Plan		
Implementation Timeline		
Risk involved due to non-implementation of this CR		
Risk mitigation plan to overcome the identified Risk		

Supplier / Client Acceptance	
Other Information	
Any other information applicable to this Change Request	

Supplier Name

IN WITNESS WHEREOF, the Parties hereto have executed this Change Request by their duly authorized representatives as of the date first set forth below.