



14 February 2018
Anant Deshpande
376381
Manager – Operations
Pune

Dear **Anant Deshpande**

Congratulations on your new assignment. I am pleased to confirm your secondment from Cognizant Technology Solutions India Pvt. Limited ("CTS India"), to **Cognizant Technology Solutions GmbH**, ("CTS Host") during which time (the "Secondment") you will be working in **Germany**, ("Host Country"). For the purposes of this letter, India will be the "Home Country".

The commencement date of this Secondment will be on **12/03/2018** ("Secondment Start Date") and, unless terminated earlier or extended by CTS India, it will end on **28/02/2021** ("Secondment End Date").

Employment relationship and contract

While on Secondment, you will continue to be legally employed by CTS India and CTS India will have a lien over your employment. You shall, during the assignment, carry out such duties and perform such day to day tasks as CTS Host shall, in its discretion, direct. Work related instructions in the Host Country, such as the manner in which your work is to be typically performed, will be provided solely by your CTS Host Manager. In this regard, it is expressly agreed that CTS India shall release you from all obligations and responsibilities to perform services for CTS India during the assignment.

During the Secondment, unless expressly authorized to do so you shall have no right or authority to negotiate or conclude any contract, or incur any obligation or liability which shall be binding upon CTS India or any of its other affiliates including direct subsidiaries or branches.

Other than in relation to CTS India's right to require you to carry out services for it, the terms of (i) your offer letter with CTS India dated **22/04/2013** and any applicable policies (both as amended from time to time)(together being the "Offer Letter") will continue to apply. In particular, only CTS India will have the rights set out at (i) to (iv) below which rights it may delegate at its discretion:

- (i) the right to terminate the employment relationship
- (ii) the right to designate and/or substitute you as required by CTS Host
- (iii) the right to grant or approve all promotions, increments where applicable and make final decisions regarding other compensation matters related to you
- (iv) The right to exercise disciplinary procedures or sanctions

During the period of your Secondment you will continue to be bound by the Cognizant's Core Values and Standards of Business Conduct Policy, the Cognizant's memorandum concerning prohibition on disclosure of use of inside information, Cognizant's Acceptable Use Policy, its Anti-Corruption and Bribery Policy and any other policies that are expressed to have global effect.



Termination and variation of Secondment

This Secondment will terminate automatically on the Secondment End Date unless you have been advised of an early termination by CTS India or an extension is expressly agreed in writing with you.

Your Secondment may be terminated by you or CTS India giving 30 days' notice in writing to the other. On termination of your secondment you will continue to be employed by CTS India on the terms of your contract of employment with CTS India.

CTS Host may terminate the Secondment with immediate effect, if it believes that you have breached any term of your Secondment, including the conditions set out at the top of this letter or committed any act of misconduct.

On the termination of this Secondment, however that comes about, the terms of this letter will no longer apply, and your employment will be subject to the CTS India terms only.

On the termination of your Secondment you will be required to return to Home Country (or such other location as may be agreed with you) immediately.

Data Privacy

CTS Host will handle all personally identifiable data that it processes about you according to the Data Privacy Act and its bylaws, and to CTS Host's policies on Personal Data Privacy.

You acknowledge that you are aware of and consent to CTS Host's processing and retention of personal information about you in order to administer your assignment. This comprises inter alia administration of supervision and management, any financial, visa or social security information we may need to process as well as reporting to public authorities. The personal information may be sent to CTS India or Cognizant in the USA for central filing. Cognizant in the USA complies with the Safe Harbor principles.

Personal information comprises inter alia name, age, photo, private contact details and other personal information, position, financial information, performance evaluation, goal achievement, previous work experience and job applications. By participating in or receiving any allowances, benefits or training or other programmes that may be offered to you from time to time, you are presumed to have consented to disclosure of the personal information to designated third parties, who wholly or in part deliver or administer the programmes.

You are entitled to demand, and have an individual duty to contribute to ensuring that the personal information we hold about you is correct and updated as necessary.

Exclusivity

You may not undertake work (paid or otherwise) for other organizations or conduct work on your own account in Home or Host Country for the duration of the Secondment and your contract of employment with CTS India.



Entire Agreement

Each party acknowledges and agrees with the other party that this agreement constitutes the entire agreement and understanding between you and CTS India on its subject matter and supersedes any previous arrangement, understanding or agreement (whether in writing or not) between you and CTS India relating to its subject matter. If, during your Secondment, there is any conflict between the terms of this agreement and the terms of your contract of employment with CTS India, the terms of this agreement will prevail.

At the time of entering into this agreement neither party has relied on any statement, representation, assurance or warranty of any person or third party (whether party to this agreement or not and whether in writing or not) other than as expressly set out in this agreement. The parties further agree that no variation of this agreement shall be valid unless it is in writing and signed or agreement to such variation is acknowledged in writing by or on behalf of each of the parties.

The terms of this agreement are subject to Indian law, and the parties agree to submit to the exclusive jurisdiction of the Courts of India.

If you have any questions regarding the Secondment, either now, or during the term of the Secondment, please feel free to contact your Talent Manager.

Please countersign this letter to confirm your agreement with its terms. You should retain one copy for your records, and return the countersigned copy.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Satish Jeyaraman', with a small 'v' mark below it.

Satish Jeyaraman

VP – Human Resources

I confirm that I understand and agree to the terms of this letter and Annexure attached herewith.

Associate Name & Associate ID

Date:

Annexure

India Benefits during Secondment

CTS India Payroll

Your CTS India payroll will be suspended and all compensation will be delivered in accordance with the terms of the Secondment letter issued to you by CTS Host.

Leaves

Your leave accrual in India will be suspended while on Secondment and will get regularized on return to India. You can use all the accumulated leave in India, if you return in the same year or next year, depending on the leave type. Please refer to the India Leave Policy for more details.

Social Security Contribution

As you are traveling to a country with which India has signed a Social Security Agreement (SSA), your Secondment shall be governed by that agreement.

During the Secondment period, you will continue to contribute to Provident Fund based at EPFO's statutory ceiling limit. The employer will make a matching contribution to your PF contributions. Your PF contributions will be deducted from the Host payroll on monthly basis, and paid out to EPFO authorities.

During the Secondment tenure, your monthly contribution will remain consistent (in Indian rupee terms) and will not be pro-rated based on days spent on Host payroll.

On your return to India post Secondment, your contributions will get determined as per the EPFO statutory ceiling limit or 12% of India Basic, whichever is higher.

Gratuity

Your Secondment period will be considered for Gratuity calculations and will be subject to the India Gratuity policy. Your gratuity will be calculated based on last drawn Indian Basic salary prior to Secondment period.

Medical Insurance

You and your dependents will continue to be covered by India Medical Insurance while on Secondment and will be governed by India Medical Insurance policy. Your current coverage will be till the end of the policy period and should be renewed by you at the time of policy renewal to continue with India Medical Insurance.



Life Insurance

You will be eligible for enhanced Life Insurance cover only for the period of Secondment. You will be covered to extent of INR 30 Lakhs or India Life Insurance cover, whichever is higher.

Accident Insurance

For the period of Secondment, you will be covered by the India Personal Accident Insurance policy for basic life cover corresponding to death and disablements due to accidents.

Travel Advance

You will receive a travel advance of 4,000 Euros from CTS India prior to your departure. This is to defray initial expenses incurred towards setting up of your new residence.

The travel advance will be recovered by CTS Host from your pay in 5 equal instalments, starting from your 2nd month's pay from CTS Host. In the event of early termination of the Secondment you shall pay back the unsettled amount towards the advance to CTS India/or as instructed by CTS India.

Conveyance

Expenses incurred for the journey between your main residence and the airport on arrival and departure from Home Country (at the beginning and end of your Secondment) will be reimbursed by CTS India at actual cost on submission of bills.

Tax Filing

You will be responsible for complying with Indian tax rules and filing appropriate tax returns in India

Host Compensation and Benefits

You will receive a letter from **CTS Host** detailing your Host Country compensation and related benefits for your Secondment tenure.



14 February 2018
Anant Deshpande
376381
Manager – Operations
Pune

Dear **Anant Deshpande**

Congratulations on accepting the assignment. As set out in the secondment letter issued by Cognizant Technology Solutions India Private Limited (“CTS India”), you have been seconded to **Cognizant Technology Solutions GmbH**, (“CTS Host”) during which time (the “Secondment”) you will be working in **Germany**, (“Host Country”).

The commencement date of the Secondment will be on **12/03/2018** (“Secondment Start Date”) and, unless terminated earlier or extended by CTS India, it will end on **28/02/2021** (“Secondment End Date”).

For the purposes of this letter, India will be “Home Country”

Conditions

Your assignment is conditional upon:

- timely local regulatory permission (appropriate work visa) being obtained for you to work in the Host Country (if applicable);
- your prompt compliance with requests (including the provision of information and documents) made by CTS Host in relation to local tax or immigration requirements;
- your prompt compliance with requests (including the provision of information and documents) by CTS India in relation to India Provident Fund Certificate of Coverage application where you are eligible for such application;

Employment relationship and contract

While on Secondment, you will continue to be legally employed by CTS India and CTS India will have a lien over your employment. You shall, during the assignment, carry out such duties and perform such day to day tasks as CTS Host shall, in its discretion, direct. Work related instructions in the Host Country, such as the manner in which your work is to be performed, will be provided solely by your CTS Host Manager.

During the period of your Secondment you continue to be bound by the Cognizant's Core Values and Standards of Business, Conduct Policy, Cognizant's memorandum concerning prohibition on disclosure of use of inside information, Cognizant's Acceptable Use Policy, its Anti-Corruption and Bribery Policy and any other policies that are expressed to have global effect.

Termination and variation of Secondment

You will be bound by the conditions mentioned in the Secondment letter issued by CTS India. CTS Host may terminate the Secondment with immediate effect, if it believes that you have breached any term of your Secondment, or committed any act of misconduct.



Working Hours

You will follow CTS Host's working hours as communicated from time to time. However, at the client site you will be required to recognize the client working hours.

Exclusivity

You may not undertake work (paid or otherwise) for other organizations or conduct work on your own account in Home Country or Host Country for the duration of the Secondment

If you have any questions regarding the secondment, either now, or during the term of the Secondment, please feel free to contact your Talent Manager.

Please countersign this letter to confirm your agreement with its terms. You should retain one copy for your records, and submit the countersigned copy.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Pradeep Bhaskaran', with a stylized flourish at the end.

Pradeep Bhaskaran

AVP- Human Resources

I confirm that I understand and agree to the terms of this letter and Annexure attached herewith.

Associate name & Associate ID

Date:

Annexure

Compensation and Benefits

Gross Salary

Annual Gross Salary: **EUR 68,920** (this will be paid in 12 equal instalments). *The salary may be pro-rated based on the days spent on Host payroll. It is subject to appropriate taxes and other deductions, as applicable.*

With this remuneration, accrued overtime of up to 20 hours per calendar month is already settled. Remuneration can be claimed for additional overtime, only if the activity of the company has been arranged or approved

Variable Salary

Bonus/Incentive will be determined based on the performance of Cognizant globally ("Cognizant" or "Company") and your personal performance according to objectives agreed upon with CTS Host Manager and pro-rated according to your actual start date and end date of Secondment based in any calendar year with CTS Host.

The award of any bonus is entirely at Cognizant's discretion and is only paid to employees on a Cognizant payroll (and not under notice of termination of employment whether given or received) on the payment date (which is usually by the end of -Q1 (March 31) in the calendar year following the year to which the bonus relates).

Settling-in Allowance

Cost towards accommodation of 45 days or € 1,500 whichever is lower will be reimbursed to you. Reimbursement will be subject to invoice and will be paid through payroll. This will be subject to tax regulation in Germany.

Social Security

Provident Fund Contribution:

Kindly refer to the Secondment letter issued by CTS India for details.

German Social Security Contribution:

Pension and Unemployment Insurances: In the event CTS Host is not able to procure / produce necessary documents from the home / host social security authorities to exempt you from Host Social Security payment, you will contribute to the Pension and Unemployment insurances at Host country. CTS Host will make contributions in line with the statutory requirements.

Health and Nursing Insurances: You will either contribute to the state run insurance or private insurance based on the threshold salary prescribed by the German authorities. CTS Host will make contributions in line with the statutory requirements.



The associate's contribution towards social security and / or private insurance would be deducted through Host country payroll on monthly basis.

Leaves

You are entitled to 20 days of annual vacation leave, pro-rated for the time spent in Host Country.

During the Secondment entitlement to public holidays in CTS India are replaced in full by the applicable Host country public holidays. Any additional holiday entitlement remaining at the end of any calendar year shall lapse by March 31 of the subsequent year without entitlement to payment in lieu.

Stock Related Programs

Where you are in receipt of stock related compensation, the taxes arising on all taxable events remain your full responsibility including stock events accruing or occurring during Secondment.

The Company will apply any statutory tax and social security withholdings in accordance with the relevant Home and Host Country laws.

Family Travel to Host Country

Your family comprising of spouse and children may accompany you if your Secondment to CTS Host exceeds 4 consecutive calendar months and subject to the Immigration rules of the Host Country.

In the event your family is accompanying you to Host Country, CTS Host shall support you in filing the dependent visa application but you are responsible for ensuring that they have the correct permissions to enter and remain in Host Country.

You and your dependents will be entitled to one return journey between Home Country and the Host Country, subject to Cognizant Travel Policy.

Conveyance

Economy travel flight expenses and expenses incurred for the journey between your place of residence and the airport on arrival and departure from Host Country (at the beginning and end of your Secondment) will be reimbursed by CTS Host at actual cost on submission of bills.

***Apartment Lease***

If the apartment lease has to be terminated following a change to your assignment duration before the end of the lease period, the CTS Host will reimburse the deposit amount foregone by you subject to approved supporting documentation being produced. Such reimbursement shall be restricted to a maximum of three months' actual rent, excluding maintenance cost.

Taxes and Tax Filing

All Host payments will be subject to Host country tax deductions and other statutory deductions as applicable. All taxes due on assignment related Compensation and Benefits are deducted from the employee's allowances.

You will be responsible for filing tax returns in Host Country.