



Umadevi Palavesamuthu

207295

22 Jan 2026

Home Letter

Dear Umadevi Palavesamuthu,

Congratulations on your new assignment. In this letter (the “**Home Letter**”), we are pleased to confirm your assignment from Cognizant Technology Solutions India Pvt Ltd (“**CTS Home**”) to Cognizant Technology Solutions U.S. Corporation, a Cognizant company (“**CTS Host**”) during which time (the “**Assignment**”) you will be working in the **United States of America** (the “**Host Country**”). For the purposes of this Home Letter, **India** will be the “**Home Country**”.

The commencement date of this Assignment will be on **02 February 2026** pursuant to a **H-1B** for a period of up to 3 years unless terminated earlier or extended in writing by you or CTS Host.

Employment Relationship

During the Assignment, CTS Host will legally employ you and you will be provided with an employment agreement containing related terms of your Assignment in a letter from CTS Host (the “**Assignment Letter**”). During the Assignment you shall carry out duties and perform day-to-day tasks, as instructed by CTS Host. Your manager at CTS Host will exercise day-to-day rights of control and supervision according to the needs of business and the execution of your services during the Assignment. In this regard (but subject to the terms of this Home Letter), it is expressly agreed that CTS Home shall release you from all obligations and responsibilities to provide your services and carry out work in the Home Country.

During the Assignment, unless expressly authorized to do so, you shall have no right or authority to negotiate, execute or conclude any contract, or incur any obligation or liability which shall be binding upon CTS Home, CTS Host or CTS parent company or affiliates (including direct subsidiaries or branches) together the “**Cognizant Group**”.

Other than in relation to CTS Home’s right to require you to carry out services for it, the terms of your employment agreement with CTS Home and any applicable policies (both as amended from time to time, together being the “**Employment Conditions**”) will remain in place (including, without limitation, any obligations of confidentiality that you may owe as well as the prohibition on performing outside activities), except as amended by this Home Letter. Changes to your Employment Conditions which take place during the Assignment, if any, will be notified to you in writing by CTS Home.

During your Assignment, you will continue to be bound by the Cognizant Group’s Core Values and Code of Ethics, Insider Trading and Disclosure Policy, Acceptable Use Policy, Anti-Corruption and Bribery Policy, Associate Privacy Notice and/or any other Cognizant Group policies that are expressed to have global effect.

CTS Home has accepted your employment with CTS Host and such period of employment with CTS Host will be treated as a break-in service with CTS Home.

Termination and Variation of Assignment

This Assignment can terminate in five ways:

1. if your Host Assignment is entered into for a definite period: automatically on the Assignment End Date unless an extension is expressly agreed to in writing with you. In such case, CTS Home may, at its discretion, transfer you back to CTS Home’s payroll and require you to return to the Home Country (or such other CTS location as may be instructed to you) immediately;
2. by you or CTS Host terminating the Host Assignment in accordance with applicable law;
3. by you giving notice of termination of your Host Assignment with CTS Host and your employment agreement with CTS Home. Under such circumstances, in consultation with CTS Home you will abide by the notice period mentioned in the employment agreement you have with CTS Host. Should your Host Assignment end earlier than your employment agreement with CTS Home, CTS Home may, at its discretion, transfer you back to CTS Home’s payroll and require you to return to the Home Country (or such other CTS location as may be instructed to you) immediately;
4. with immediate effect by CTS Host and CTS Home, if it is believed that you have breached any term of your Home Letter, Assignment Letter or other Cognizant employment agreements or committed any act of misconduct.
5. upon localization of your employment as per the India Assignee Employment Localization Policy, which will end legal employment with CTS Home while continuing legal employment with CTS Host.

On termination of your Assignment as mentioned under points 1, 2 and/or 3 above, you will continue to be employed by CTS Home on the terms of your employment agreement with CTS Home.

On the termination of the Assignment and, if applicable the Host Contract, the terms of this Home Letter will no longer apply.

CTS Home- Assignment Compensation and Benefits

During the Assignment the compensation and benefits you receive from CTS Home will be suspended. Annexure 1 provides you with further details on this matter.

Data Protection

CTS Host will handle all personal data that it processes about you according to applicable Data Privacy legislation and Cognizant’s Global Privacy Policy. Further information on this processing, including the personal information that Cognizant will process, the purposes for which Cognizant processes that personal information, and the rights you can exercise over Cognizant’s use of your personal information, are provided in Cognizant’s Associate Privacy Notice (“APN”), which may be updated from time to time and complemented by further documents on specific topics. The current version of the APN can be found at <https://www.cognizant.com/about-cognizant-resources/global-associate-privacy-policy.pdf>.

You must comply with Cognizant's data protection and information security policies, each as updated from time to time. In addition, if deployed on a customer account, you must comply with all applicable customer data protection and information security policies made available to you during the deployment.

You must only access and process personal information relating to Cognizant staff, customers, suppliers and other third parties as necessary for the performance of your role and strictly in accordance with applicable data protection laws. In addition, you must always protect the confidentiality of that personal information in accordance with the provisions of your employment contract and, for this purpose, such personal information will be deemed Cognizant's "Confidential Information" as referred to in your employment contract.

Miscellaneous

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

The terms of this Home Letter are subject to Home Country law and reflect current policies and practices which may be amended from time to time.

If you have any questions regarding the Assignment, either now, or during the term of the Assignment, please feel free to contact your Talent Manager, either in the Home or Host Country.

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

Yours Sincerely,



D Mohan Raj
AVP- Human Resources
Cognizant Technology Solutions India Pvt Ltd

I confirm that I understand and agree with the terms of this Home Letter and Annexure 1 attached hereto.

Associate ID	
Associate Name	
Associate Signature	
Date	

Annexure 1

CTS Home- Assignment Compensation and Benefits

CTS Home Payroll

Your CTS Home payroll will be suspended, and all compensation will be delivered by CTS Host in accordance with the Assignment Letter. Upon termination of the Assignment, CTS Home payroll will resume when you return to the Home Country (and begin work) or at the discretion of CTS Home.

Bonus

Any bonus or incentive that you are eligible for from CTS Home will be processed according to the applicable CTS Home policy and will be pro-rated in any calendar year according to the length of time you have been solely engaged by CTS Home and not subject to any assignment arrangement (including the Assignment) in that year.

During the Assignment you are not eligible to receive a bonus or incentive based on your employment with CTS Home.

Leaves

Please refer to the CTS Home Leave Policy for more details.

Social Security

Contributions to the Home Country social security and pensions, if any, will be suspended for the duration of the Assignment.

Travel Advance

Kindly refer to Be.Cognizant for details on the Travel Advance amount and recovery instalments, located at

<https://cognizantonline.sharepoint.com/sites/GlobalMobility/SitePages/Relocating-to-US.aspx?cid=acdf59fb-3729-4dc2-8c04-e1ee48231cc2>

Medical Insurance

Enrolment into CTS Home medical insurance plans will be governed by CTS Home Medical Insurance Policy, applicable to assignees in GGM countries / North America. Please refer to the CTS Home Medical Insurance Policy for Onsite assignees (in GGM countries / North America) for more details. Management reserves the right to suspend / amend policy coverage terms and conditions from time to time with or without prior intimation.

Gratuity

Your assignment period will be considered for gratuity calculations and will be subject to the CTS Home Gratuity Policy. Gratuity will be calculated based on the last drawn CTS Home Basic salary prior to your Assignment period.

Please refer to the CTS Home Gratuity Policy for more details.

Taxes

You will be responsible for complying with Home Country tax rules and filing appropriate tax returns in the Home Country.

Umadevi Palavesamuthu

207295

22 Jan 2026

Assignment Letter

Dear Umadevi Palavesamuthu,

Congratulations on your new assignment. As set out in the Home Letter issued by Cognizant Technology Solutions India Pvt Ltd (“**CTS Home**”), you have been assigned to **Cognizant Technology Solutions U.S. Corporation** (“**CTS Host**”) during which time (the “**Assignment**”) you will be working in **United States of America** (the “**Host Country**”). For the purposes of this letter (the “**Assignment Letter**”), **India** will be the “**Home Country**”.

The commencement date of this Assignment will be on **02 February 2026** on a **H-1B** for a period of up to 3 years unless terminated earlier or extended in writing by you or CTS Host.

Position

Upon commencement of your employment with CTS Host, you will be a regular full-time employee in the position of **Lead Software Engineer at Existing-SM** level. Your job duties and responsibilities will be comparable to similarly situated associates of Cognizant. Cognizant reserves the right to make any changes or modifications in the future that it believes are in the best interest of the Company's business goals and needs.

Conditions

Your Assignment is contingent on country and/or local regulatory requirements such as, but not limited to, U.S. work authorization in the Host Country, as applicable.

Employment Relationship

During the Assignment, CTS Host will legally employ you and you shall carry out such duties and perform such day-to-day tasks, as instructed by CTS Host. Your manager at CTS Host will exercise day-to-day rights of control and supervision according to the needs of business and the execution of your services during the Assignment. In this regard (but subject to the terms of the Home Letter), it is expressly agreed that CTS Home shall release you from all obligations and responsibilities to provide your services and carry out work in the Home Country.

During the Assignment, unless expressly authorized to do so, you shall have no right or authority to negotiate, execute or conclude any contract or incur any obligation or liability which shall be binding upon CTS Home, CTS Host or Cognizant parent company or affiliates (including direct subsidiaries or branches) together the “**Cognizant Group**”.

Compliance With Company Policies

As an employee of CTS Host, you will be expected to comply with the Company's personnel and other policies including, but not limited to, the Company's policy requiring your ongoing compliance with the NDA, and the Company's policies prohibiting discrimination and unlawful harassment, conflicts of interest and non-violation of any applicable laws in the course of performing your job duties and responsibilities. In addition you will follow policies contained in the Code of Business Conduct and Ethics as well as the employee handbook.

Mandatory Form I-9 Completion

All U.S. payroll hires / transfers/ assignees physically present in the U.S. are required by law to complete Form I-9 (Employment and Identity Verification) within the first 3 days of U.S. hire date or upon acceptance of the U.S. offer of employment. Failure to satisfy Form I-9 may result in termination of U.S. employment, or work activities must cease and associate must be placed on loss of pay until Form I-9 is successfully completed.

At Will Employment and Transfer Or Extension Of Assignment

Assignment at CTS Hst is “at-will,” meaning that it is not for any specific period of time and can be terminated by either you or by the Company at any time, with or without advance notice, and for any or no particular reason or cause. It also means that your job duties, title, responsibilities, reporting level, compensation and benefits, as well as the Company's personnel and other policies and procedures, may be changed at any time, with or without advance notice in the sole discretion of the Company.

In addition, your employment with CTS Host is at all times subject to obtaining the necessary immigration work permits, or any extensions thereof. In the event that your work permit expires or it is not renewed, your employment with the Company will no longer be legally permissible and as such, you will be transferred back to CTS Home.

During your assignment, you may be transferred to other locations within or outside Cognizant Host country, including, without limitation, being transferred back to CTS Home at Cognizant's sole discretion. In such case, reasonable notice will be provided to you. The Company will comply with necessary immigration and relevant tax regulations with respect to any such relocation.

CTS Home may withdraw your assignment to CTS Host at any time by providing not more than thirty (30) days prior written notice.

Termination and Variation of Assignment

With regards to the termination of the Assignment, you are bound by the conditions mentioned in the Home Letter issued by CTS Home.

Transfer Acknowledgement

If you accept this letter, and the conditions of this letter are satisfied, this letter, the Annexures, NDA and the U.S. Employee handbook shall constitute the agreement between you and Cognizant, with respect to the terms and conditions of your employment. Any representations, promises or agreements, whether written or oral, that are not expressly written in this letter or are contrary to or conflict with this letter, which may have been made to you by any person in Cognizant, are expressly replaced by this letter. The terms and conditions of your employment pursuant to this letter may not be changed except as otherwise expressly specified in this letter, CTS Host employee handbook and/or in the NDA.

CTS Host Compensation and Benefits

In addition to the Host Letter, [Annexure 2](#) provides you with further details on the Host Country Compensation and Benefits.

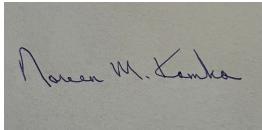
Governing Law

The terms of the Host Contract and this Host Letter are subject to Host Country law.

If you have any questions regarding the Assignment, either now, or during the term of the Assignment, please feel free to contact your Talent Manager, either in the Home or Host Country.

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

Yours Sincerely,



Noreen Kamka
VP- Human Resources
Cognizant Technology Solutions U.S. Corporation

I confirm that I understand and agree with the terms of this Host Letter and [Annexure](#) attached hereto.

Associate ID	
Associate Name	
Associate Signature	
Date	

Annexure 2

CTS Host Compensation and benefits

Cash Compensation

Base Salary: You will be paid USD **160200 /24** per pay period equivalent to an annual base salary of **160200 USD**. You will be paid your salary on the 15th and last working day of each month in accordance with the Company's current payroll policies and practices. If you are an H-1B associate, Cognizant will pay annual compensation (inclusive of all relevant components) which is the higher of either the actual or prevailing wage. For example, if the offer letter wage is less than the H-1B I-129/LCA wage, Cognizant will satisfy the H-1B wage through non-discretionary guaranteed quarterly payments in compliance with 20 C.F.R. § 655.731(c)(2), meaning your annual wage is effectively the H-1B I-129/LCA; and if your offer letter wage is higher than the H-1B I-129/LCA, the offer letter wage is what you will receive as annual compensation.

Target Bonus: You will be eligible for a target bonus. of **17800 USD**. The bonus program is discretionary, subject to change, and based on individual and company performance. Bonuses are paid out for a calendar year and will be pro-rated if you have not spent the entire year on the Company's payroll. The bonus will be paid to you only if you are still active on the Company's payroll on the date the bonus is paid and in one single payment.

All aforementioned components of your cash compensation will be subject to customary deductions and withholdings as required by law or as authorized by you

NOTE: During your tenure of employment with CTS Host, you will not be entitled to any payroll and /or benefits (whether statutory or contractual) in connection with your employment with CTS Home.

Such break in service period with CTS Home shall remain until transfer from CTS Host or retirement age as per CTS Home policy.

Health and Wellbeing Benefits

Full-time CTS Host associates working 30 hours or more per week and their dependents, are eligible to participate in all the health and wellbeing benefits offered by Cognizant. These benefits include, but are not limited to, medical, dental, vision, and life insurance. Once your personnel information has fully transferred to CTS Host you will receive a welcome email from The Benefit Desk with instructions on how to enrol in the CTS Host Health and Wellbeing benefits.

All eligible associates will also receive a separate email from the CTS Host 401(k) retirement plan administrator, with instructions on how to enrol in our 401(k) Retirement Savings plan.

All welcome emails and all Cognizant communications will only be sent to your Cognizant email address, not to your personal or client email(s). Therefore, please ensure you check your Cognizant email on a regular basis.

For a full list of the CTS Host Health and Wellbeing benefits available to you, please visit cognizantbenefits.com or visit our U.S. Country Be.Cognizant page at <https://cognizantonline.sharepoint.com/sites/GlobalHR/SitePages/United-States-of-America.aspx>.

Vacation

You will be entitled to vacation, plus. normal Company holidays, as per policy, subject to the Company's applicable accrual and carry-over rules.

Please refer to the Associate Handbook - U.S. available in Be.Cognizant.

[Regional People Policies - Americas \(sharepoint.com\)](#)

Holidays and Working Hours

Associates working at client locations in CTS Host will observe the working Hours and other holidays as applicable at the client's establishment. Associates not working at client locations in CTS Host will follow the published holiday schedule for the current year.

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 comply with their work schedule.

International Driving Permit

International Driving Permit fees will be reimbursed to you upon submission of necessary receipts prior to your departure. Contact your local finance department for additional details.

Relocation Support

Kindly refer to the International Relocation Policy available in Be.Cognizant for the relocation support extended to assignees and their dependents.

[International Relocation Policy](#)

Income Tax/Social Security

CTS Host will deduct appropriate taxes and social security through the payroll on your Assignment income alone to the extent required by law. You are responsible for filing your tax returns in the Host Country pursuant to the local regulations.

Contact Details

Throughout your Assignment, you are responsible for ensuring that your personal contact details (residential address, telephone number and emergency contact details) are up to date. You can access and update your personal contact details via the portal on One Cognizant.

Amendment

All the above terms are as per our current policies and practices and may be amended from time to time. While employed by CTS Host, you will continue to be governed by all other service conditions and rules of the Company as framed, published and communicated from time to time.