

No. 540/1, Doddanekkundi Industrial Area 2, Hoodi, Bangalore – 560 048 Phone: +91 80 6722 3200

Website – www.eurofins.in

Corporate Identity Number: U72200KA2012FTC062653

11th July 2025 Vishnu M Raj, Bengaluru,

Dear Vishnu M Raj,

Eurofins IT Solutions India Pvt. Ltd., is pleased to offer you employment on the following terms:

POSITION:

You will serve in a full-time capacity as **Principal Software Engineer**, at **Eurofins IT Solutions India Pvt. Ltd.** By signing this letter of agreement, you represent and warrant to the Company that you are under no contractual commitments inconsistent with your obligations to the Company.

You shall report for duty at our head office at Bengaluru, on **September 15, 2025**. On joining for duty your regular appointment letter will be issued to you.

SALARY:

Your Target Total Cost To Company (TCTC) will be **INR 34,00,000**, which includes a 5% (variable) Annual Performance Pay of **INR 1,56,525**. Allowances and variable pay are payable annually as indicated in the **Annexure I**.

RELOCATION:

In case you are relocating to your joining location from a different State/City in India, you will be eligible for claiming the relocation expenses incurred towards travel and shipping of goods as the following:

- 1. Travel Entitlement for Employee, Spouse and up to two children will be reimbursed on actuals.
- 2. The approved mode of travel (along with spouse & kids) is as per the following condition: -
 - By Air (Economy class fare only) or Road/Railways Deluxe AC Coach bus, AC Chair Car or 2 Tier AC or 3 Tier AC as available.

Eligibility limit per employee is limited to actuals up to Rs.1,20,000/- (inclusive of taxes, as applicable).

ACCOMODATION:

- EITSI will arrange company sponsored accommodation for outstation candidates for a maximum period of 15 calendar days, when they relocate from a different location in India to Bengaluru/Chennai/Noida.
- In cases, where the employee is not willing to stay in the Company provided accommodation and makes his/her own arrangements, the Company will not be reimburse any expenses incurred towards the same.

Please note that the accommodation provided by the company is over and above the eligibility amount mentioned and not included in the same.

Notice Period Buy Out:

"In case(s) when Eurofins agrees to buy your notice period from your employer, such payment comes under the ambit of current Income Tax laws. Payments made to buy notice period is considered as 'salary in lieu' and appropriate tax shall be applied while making the payment."



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WORK PLACE:

You are initially appointed to work in our Company located at **East Bengaluru/South Bengaluru/Chennai/Noida**. However, you are liable to be transferred to any place of business of the Company as existing/ operating presently or acquired later in any part of India or abroad at any time. You are also liable to be deputed to any work or assigned the work of any associate/ sister concern, subsidiaries or any other Companies/ concerns/ organizations/ firms with whom the Company may make such arrangement or agreement.

WORKING HOURS:

You will be governed by the working hours prevailing in the establishment in which you work. At present Eurofins has a five-day working week. Actual hours may however vary depending on the nature of work and the work contingencies. The Employee may be required to work any additional hours required by the nature of the business of Eurofins. The Employee expressly agrees to work for such additional hours required by Eurofins.

Unauthorized absence for 3 consecutive days would lead to proceedings as per "abscond guidelines".

LEAVE ENTITLEMENTS:

You will be entitled to **20 days** of Earned leave and **7 days** of Sick leave in the aggregate each calendar year (i.e, the period that runs from January to December), in addition, you will also be eligible for **10 public holidays** in a calendar year as notified by the Company.

PROBATION:

You will be on probation for a period of 6 months from the date of your appointment, which may be extended at the discretion of the Management. During probation period either party is at liberty to discontinue the appointment with 30 days' notice or giving any reason thereof.

CONFIRMATION:

On successful completion of the probation period, your service will be confirmed in writing. Thereafter, your employment will be subject to termination by three months' notice.

INDIVIDUAL VARIABLE COMPENSATION:

A Performance Incentive Plan (PIP) Bonus may be payable based on Company performance as well as your performance as per the Company's Policy, rules and regulations and should be considered a variable non-guaranteed earning. For calculations, we have taken 5% of Gross Salary that will be paid every year after the appraisal cycle upon satisfactory performance. This is subject to your employment status on the date of payment.

REVIEW PERIOD:

Our Performance review period is from January to December every year and our Salary review period is from April to March every year. Employees joining on/before September 30th are eligible for 'Prorated' Merit Increase & Bonus. Employees joining on/after October 1st are eligible for 'Prorated' Bonus Payout Only. Merit Increase and Performance bonus is paid for employees who are active, and not serving the notice during the pay-out time.

RETIREMENT:

You will automatically retire without any notice on your reaching the age of 60 years.



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RECOVERY:

Relocation: In cases wherein the employee resigns within a period of Eighteen months from the date of joining, the entire amount of Relocation expenses paid to him/ her will be recovered as part of the full and final settlement.

Joining Bonus: In cases wherein the employee resigns within a period of Two years from the date of joining, the entire amount of Joining bonus paid to him/ her will be recovered as part of the full and final settlement.

Notice Period: It is mandatory to serve notice period as per the conditions of your employment. It is 30 days if you are on probation and 90 days if your service is confirmed. Notice period shortfall will be recovered in case of an early release.

PRE-EMPLOYMENT SCREENING:

The employment offer is contingent upon the satisfactory outcome of the pre-employment screening activities (including background checks, reference check of former employment/s or such other checks as may be deemed right by the company). Please be advised that Company's policy provides that misrepresentation of an individual's qualifications, credentials etc. in securing employment at the Company may be grounds for dismissal with immediate effect.

We hope that you find the foregoing terms acceptable. You may indicate your agreement with these terms and accept this offer by returning the duplicate copy of this offer letter duly signed by you. If not accepted in writing, this offer will expire in seven days from the date of receipt of the offer letter. You are requested to submit the Enclosed list of documents in Annexure III to HR at the time of joining. We look forward to you starting on or before **September 15, 2025.**

You are requested not to discuss/disclose salary related information to any other employee & keep it STRICTLY CONFIDENTIAL as per organizations' policy.

Yours faithfully,

For Eurofins IT Solutions India Pvt. Ltd.

Priti Nagi

Associate Director

(Received & accepted) Name of the employee



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ANNEXURE – I Allowances and variable pay

Name: Vishnu M Raj

Band: A4

Designation: Principal Software Engineer

Salary Components	Amount Per Annum (Rs.)	Amount Per Month (Rs.)
Basic	17,00,000	1,41,667
Child Education Allowance	2,400	200
Employer PF(Minimum PF wage cap)	21,600	1,800
Gift Coupons	4,999	0
Food Coupons	26,400	2,200
Special Allowance	13,75,109	1,14,592
Gross Salary	31,30,508	2,60,459
Group Health Insurance	31,236	2,603
Gratuity	81,731	6,811
Annual Performance Pay	1,56,525	13,044
Total Cost to Company (TCTC)	34,00,000	2,82,917
Additional Benefits:		
Other Allowance	12,000	-
Work from Home Set up Allowance	20,000	-
Total Additional Benefits amount	32,000	-

^{*} Please refer Flexi Benefit Plan for more details. If any special allowance remains unallocated to Flexi Benefit Plan, the same would be taxed as per applicable tax

INTERNET ALLOWANCE - 12000/- INR per Annum:

You will be eligible for a recurring allowance of INR 1000 per month towards internet/data connectivity in order to support you while at work from home/remote location.

WORK FROM HOME SET UP ALLOWANCE – 20,000 INR as One Time Pay:

You will be entitled to receive a onetime lumpsum benefit of INR 20,000 in your next immediate payroll that is aimed at supporting your needs for a work from home set up. This amount will be subjected to recovery if you exit within 12 months from date of payout.

For Eurofins IT Solutions India Pvt. Ltd.

Priti Nagi Associate Director

I accept the above terms

Signature



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POINTS TO NOTE:

- 1 Insurance Premium paid by the company for Employee and Family. (1 Employee + 5 Dependents) Amount shown here is close to actuals.
- Eligibility to claim Gratuity component is only after completing 5 Years of Service with Eurofins. An Annual Performance Pay may be payable based on Company performance and individual.
- 3 Employee performance as per the Company's Policy, rules and regulations and should be considered a variable non-guaranteed earning. 5% of Gross Salary will be paid if you meet the expectations of your role, and the set goals.
- Appropriate tax will be deducted as applicable.



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ANNEXURE - II

TARGET TCTC INCLUDES THE FOLLOWING RETIRALS AND OTHER BENEFITS

PROVIDENT FUND

The company contributes 12% of your annual basic salary towards Employee Provident Fund scheme as per EPF & Miscellaneous Provisions Act.1952, which is equal to your contribution towards the provident fund.

GRATUITY

On completion of **five years** of service with the Company, you will be eligible for gratuity as per the payment of Gratuity Act. This amount will accrue to your account annually and payable at the time of exit.

MEDICAL INSURANCE

Eurofins will provide the employee and the eligible dependents (which includes spouse, parents and up to 2 children) group health insurance every calendar year (January to December). Please refer to the below table that illustrates the coverage as per the job band.

Job Band	Base Coverage in INR
A1 to A4	500,000
B1 to B3	500,000
C1 to C3	700,000
D1 and Above	1,000,000

Additionally, you may opt for voluntary medical top up plan which will provide you with an option to increase the cover of your base plan under group health insurance.

Group Personal Accident Coverage

Job Band	Base Coverage in INR	
Across Bands	3 Times of Gross Salary with minimum Sum Insured of Rs.15 lacs and Maximum Sum Insured of Rs.5 Cr	



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SOME ADDITIONAL INFORMATION ON THE SALARY OFFER

BASIC AND CHILD EDUCATION ALLOWANCE

These are fixed monthly components of your salary and are taxable. They do not vary every month, and are fixed for a particular period.

FLEXI BENEFIT PLAN AND ALLOWANCE

Flexi Benefit Plan is a basket of various allowances. Under this head you are eligible to claim reimbursements in respect of LTA, HRA, Car Running Maintenance, Non-Transferable Food Coupons, Gift Coupons. These reimbursements are non-taxable subject to submission of proofs as may be prescribed. Exemptions will be calculated as per the Income Tax rules applicable and will be subject to tax accordingly. The balance amount in FBP after claiming reimbursement will be paid to you as Taxable Group Allowance

CAR RUNNING & MAINTENANCE (CRM)

Employees commuting from home to office can claim their fuel, Driver and Car Insurance expenses under FBP. Applicable limits for Band B1 and above.

Taxation on CRM:

You will be liable for perquisite tax on CRM claimed. The perquisite value is based on the cubic capacity and will be calculate as below:

If CC is more than 1.6 liters = Rs 3,300 per month (i.e. Rs. 2,400 plus Rs. 900 for drivers salary) If CC is less than 1.6 liters = Rs. 2,700 per month (i.e. Rs. 1,800 plus Rs. 900 for drivers salary) The perquisite value will be taxed in your hands as per the applicable tax slab rates

LEAVE TRAVEL ALLOWANCE

If employees take vacation and travels within India, then travel cost can be claimed as per IT Act. This can be claimed for all dependent members of the family, this is available for 2 years in block of 4 years. Employees shall spend during the financial year and claim the same at the year. Applicable limits for B and A1 and above.

HOUSE RENT ALLOWANCE

If employee stays in rental accommodation, then rent can be claimed as per IT Act. Employees shall spend during the year and provide rental receipt at the end of the year for IT proof verification. Applicable limits for Band A1 and above.

FOOD COUPONS

An amount of Rs.2200/- per month towards purchase of Non-Transferable Gift Coupons is eligible to be reimbursed under FBP. Applicable limits for Band A1 and above.

GIFT COUPONS

An amount of Rs.4999/- per annum towards purchase of Non-Transferable Gift Coupons is eligible to be reimbursed under FBP. Applicable limits for Band A1 and above.



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TELEPHONE & INTERNET

An amount of Rs.2000 is paid monthly for telephone & internet. Employees must have access to a cell phone and internet connection to do their job in an effective and efficient manner. For example, for employees who work outside of the office and away from land line phones, communication with them during normal business hours will usually require that employee to use a cell phone for business purpose. Also employees may require to check official emails and login from home post office hours mainly due to change in geography of the reporting managers. Applicable limits for Band A2 and above.

WITHHOLDING TAXES

All forms of compensation referred to in this letter are subject to reduction to reflect applicable withholding and payroll taxes as applicable.



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ANNEXURE - III JOINING-TIME DOCUMENT CHECKLIST

The following checklist indicates the document that you have to submit at the time of joining us. Originals and photocopies of the following documents should be produced on the date of joining for verification and will be returned, without which joining formalities are not done. Any concerns on this, inform the concerned recruiter.

SI.No	Description
1	Copy of your birth certificate
2	Copy of all your Educational marks cards and certificates
3	Relieving orders from your present employer
4	Salary slips for last 2 months
5	Income Tax Computation statement for the current financial year
6	3 Nos latest passport size photographs
7	Income Tax PAN - Mandatory
8	Passport
9	Aadhaar Card - Mandatory