

FY26 Annual Compensation Review

01-May-2025

Name	: Dhivya Priya	Country	: India
Employee Code	: 6035584	Business Unit	: Customer Success Group
Sub Band	: B3-1	Designation	: Lead

Dear Dhivya,

Congratulations!

We are pleased to inform you that your annual compensation is being revised with effect from **01-Apr-25** to **INR 1,672,258**.

We have made steady progress on our chosen path to be a Global CommTech Leader. As we look to accelerate our growth path and deliver unmatched value to our customers, the Company would like to thank you for your continued commitment and valuable contribution in this journey.

All other terms and conditions of your employment remain the same. In case you have any questions, please don't hesitate to reach out to your manager or your HR Business Partner.

Wishing you a successful year ahead.

Regards,
Team Human Resources

Revised Compensation	INR p.a.
Basic Salary	668,903
Allowance	722,416
Provident Fund*	80,268
Annual Bonus**	200,671
On-Target Earning	1,672,258

* This is employer PF contribution and not part of in-hand salary out of which INR 1,250 is deposited with EPFO towards EPS95 and remaining amount gets deposited under employer PF contribution in your PF account.

** This is the target amount payable subject to the provisions of the variable pay plan applicable to you. The actual amount payable would depend on actual performance as per the design and terms of the plan. No minimum amount is guaranteed. This may increase/decrease if you move to a role where a different variable pay plan is applicable and may lead to a consequent increase/decrease in compensation/On-Target Earning (OTE).

Any income tax or other charges would be to your account, and the company would deduct these before payment to you, as prescribed by applicable law.

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Annexure

New Tax Regime - As per provisions approved in the budget of FY22-23, New Tax Regime will now be the default regime on the flexi portal of People Strong with an option to opt for the old regime. Employees who have opted for the new tax regime will have to forego tax exemptions on House Rent Allowance (HRA), Leave Travel Allowance (LTA), Professional Development Reimbursement, Children Education, Hostel Expenses, Sodexo & other related tax exemptions except NPS employer contribution to be deducted through salary.

1. Gratuity - You are entitled to Gratuity Benefit which shall be payable upon separation of your employment with the Company as per the applicable provisions under the Payment of Gratuity Act (1972). The annual contribution towards gratuity benefit is not shown in the compensation break-up.

2. Allowance / Flexible compensation - You will have an option to elect the following components to design your compensation and plan your taxes as per the prevailing Income Tax rules & the opted Tax Regime. The entitlement for these components will be based on your sub-band level.

- a. **House Rent Allowance (HRA)** - You may choose allocation towards HRA up to a maximum of 60% & minimum 5% of Basic salary. The amount will be paid along with monthly salary, irrespective of actual rent paid. For claiming HRA tax exemption, registered or notarized agreement is mandatory in case rent is more than INR 8,333/-per month or INR 1,00,000/- per annum, along with rental receipts and PAN card detail of the landlord as a proof. The tax exemption will be granted as per the prevailing Income tax guidelines.
- b. **Children's Education & Hostel Expenses (CEA)** - As per Income Tax rules, an exemption of INR 100/- is allowed per child per month under CEA. If your child stays in a hostel, the exemption allowed is INR 300/- per month duly supported by payment proofs/ fee receipts. The amount will be paid along with the salary each month, though final fee receipts may be submitted in the month of December/January/February of the financial year when a communication to this effect is issued for submission of year-end investment proofs.
- c. **Leave Travel Allowance (LTA)** - Allocation towards LTA can be made as per the defined limits @ INR 1,00,000/- per annum and the same would be paid as an annual component as a reimbursement. For the purpose of tax exemption, you may need to upload supporting documents as per requirements under Income Tax rules, i.e. boarding passes if travelled by Air or Train tickets etc./ Leave Approval Screenshot of PRISM along with generated LTA claim voucher on the India payroll portal. LTA exemption can only be claimed twice in a block of four years. Any unclaimed LTA amount will be paid out as LTA Taxable at the end of the financial year.
- d. **Vehicle Running Expenses (VRE)** - You may claim reimbursement on a monthly basis towards "Vehicle Running Expenses" on a self-own car or Company Car lease (as per the Car lease program) to meet expenses incurred on account of car maintenance, insurance, fuel, and driver's salary. You will be required to upload the claim voucher generated on the India payroll portal along with documents as per the procedure specified on a monthly basis. Any unclaimed amount towards VRE will be paid out as "VRE-Taxable" at the end of the financial year.
- e. **National Pension Scheme** - You may allocate up to 10% of annual basic salary towards National Pension scheme under Old Tax Regime and 14% of annual basic salary under New Tax Regime. As per the PFRDA guidelines, the minimum amount per contribution is INR 500/- per month. Please refer to the policy document for more details.
- f. **Professional Development Reimbursement** - You can allocate upto INR 1,00,000/- per annum to avail this facility. This covers personal development skills of the employee in the company for short term learning opportunities directly related to the employee's career growth. After attaining the completion certificate, the employee can submit the

necessary fee receipts along with the Manager's approval on the India payroll portal. Claims without a completion certificate will be rejected. Any unclaimed amount will be paid as a taxable income at the end of the financial year.

- g. **Sodexo Meal Vouchers** - You may allocate INR 24,000/- per annum towards Sodexo benefit. You can enroll for Sodexo and avail of tax benefits subject to availability of flexible pay.
- h. **Residual Special Allowance (RSA)** - This is the balance figure to the flexible pay. Any amount lying unallocated from the flexible pay after distribution across the components specified above will be paid to you as a residual special allowance and shall be fully taxable to your account.

3. Nothing stated herein shall imply that you are guaranteed a salary increase (or a similar percentage increase) in any year and the Company shall have no obligation to increase your salary (whether on the same percentage) following a review (or otherwise).

4. Nothing in this letter shall be construed as limiting or restricting the right of the Company to modify, amend, or terminate any benefit or benefit plan currently offered or which may be offered by the Company. The Company reserves the right, in its sole discretion, to change your compensation and/or employee benefits at any time on a prospective basis.

5. You will be required to work as per the working schedule defined by the Company during your placement at the Company site. However, in case you are deputed to a client/affiliate's location, you will be required to work as per the client/affiliate's working schedule during such deployment.

6. The terms set forth in this letter supersede any prior or contemporaneous agreements, understandings, representations, warranties, or promises between you and the Company concerning the subject matter hereof.

*If your role changes after **01-Apr-25** due to IJP or transfer, please note that this revision applies only from **01-Apr-25** till your date of movement to the new role, post which your compensation for the new role (post IJP/transfer) would apply. BU HR shall share more details with you.*

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TATA COMMUNICATIONS

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