



INTERNATIONAL ASSIGNMENT LETTER

31-Jul-2023

To,

Mr. Md Arshad Khan

Emp. No. 1419424

**Base Branch TCS Kolkata
India Singapore**

Dear **Md Arshad Khan,**

We are pleased to inform you that you have been selected for an International Assignment for a fixed period ("Assignment"), to Tata Consultancy Services Asia Pacific Pte Ltd ("**TCS Singapore**"), during which you will be assigned to work on a TCS Singapore project for one of TCS Singapore's clients as **IT Support Executive**, conditional to the timely obtaining of a work permit/work visa for Singapore.

Your Assignment to TCS Singapore shall be effective between 5-Aug-2023 and 9-Sep-2025, unless extended or terminated earlier.

The terms and conditions of your Assignment to TCS Singapore will be governed by the International Assignment Agreement you entered into with Tata Consultancy Services Limited ("TCS"), dated 31-Jul-2023, ("**International Assignment Agreement**"), this letter ("**Assignment Letter**"), your contract of employment with TCS (including any amendments thereof) and the policies of TCS Singapore as applicable to you.

Your Assignment to TCS Singapore requires an Employment Pass / S Pass, to be issued by Ministry of Manpower, Singapore for your lawful entry into Singapore as a foreign employee and to work for TCS Singapore under the terms of this Assignment Letter. TCS Singapore shall arrange to obtain the appropriate Employment Pass / S Pass for your Assignment for the period you are assigned to TCS Singapore, subject to your providing to TCS all the relevant documents required for the application of Employment Pass / S Pass.

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After arriving at TCS Singapore you may be required to undergo medical examination, where applicable, in accordance with immigration obligation. For all such medical tests, if any, TCS Singapore will bear the cost of such medical examination.

Once your Assignment with TCS Singapore is complete, or is terminated, you will be required to return to your base branch in India or such other place that TCS may transfer you, as it deems fit.

You will be paid in accordance with TCS Singapore's payroll practices. Please refer to Annexure I for details on your compensation. Additional business expenses will be reimbursed as per TCS Singapore guidelines.

Upon reporting to TCS Singapore, you will have to complete the necessary formalities required for issuance of "Notification Letter", which is mandatory for you to start working in Singapore. Please refer to Annexure II for details.

You will undertake to comply with the conditions of Employment Pass / S Pass (including the terms of In-Principle Approval (IPA)) at all times. You agree that any violation of the terms of your Employment Pass / S Pass and directives of Ministry of Manpower, can lead to cancellation of your Employment Pass / S Pass. You must take all reasonable steps and use your best endeavors to retain the right to work for TCS in Singapore.

Your appointment on Assignment shall be subject to policies, rules, regulations, practices, processes and procedures of TCS Singapore as applicable to you and the changes therein from time to time.

Your period of Assignment will be treated as a continuous service with TCS with regards to benefits of employment in TCS, for example, but not limited to, promotions, annual increments, Provident Fund membership, Superannuation Fund membership (if applicable) and Gratuity entitlement.

The additional terms and conditions applicable to your Assignment ("**Additional Assignment Terms**"), are enclosed as Annexures II to this Assignment Letter. As this Assignment Letter is a contractually binding document that contains commitments by you with respect to your employment with TCS and the consequences for breach of those commitments, you should read this Assignment Letter and the terms thereof carefully and make certain that you understand the terms before accepting it.



The terms and conditions of this Assignment Letter shall not be construed as an amendment to the terms and conditions of International Assignment Agreement, but this Assignment Letter and all documents concerning your Assignment to TCS Singapore shall be in addition to the terms and conditions mentioned in the International Assignment Agreement.

After you have gone through the contents of this Assignment Letter, if you have any questions on the terms and conditions of this Assignment Letter, you should contact HR Department. It is essential that you fully understand all aspects and conditions of your Assignment before choosing to accept the same. Your signature below indicates that you understand, knowingly accept, and agree to the contents of this Assignment Letter.

We are pleased to have selected you for this Assignment, and we are confident that you will execute your role and responsibilities in the best interest of TCS Singapore.

**Yours sincerely,
For Tata Consultancy Services Limited**

(Authorized Signatory)
Employee Name: Indranil Sengupta
Employee No: 202563
Designation: Regional RMG Head, India-East

UNDERSTOOD AND AGREED:

(Signature)

Printed Name: Md Arshad Khan (employee #1419424)

Address: Near Urdu primary School, Chouthai Kulhi Sindri Road, PO- Jharia, Dist- Dhanbad, Pin-828111 (Jharkhand)

Date: 31-Jul-2023

Enclosures:

- 1. Annexure – I (Compensation during Assignment to TCS Singapore)**
- 2. Annexure – II (Additional Assignment Terms)**
- 3. Annexure –III (India Salary Details)**

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Annexure – I

Compensation during Assignment to TCS Singapore:

The Annual Consolidated Salary, during your Assignment to TCS Singapore will not be less than SGD 74400 (Annual Consolidated Salary hereinafter termed as “Annual CS”). You will be personally responsible for India tax and Singapore tax, as applicable, due on your total income. Your CS amount will comprise of three components:

A: Singapore Fixed Allowance (SFA): Your annual SFA will be SGD 51600. This component will be paid in equal monthly instalments as part of your Consolidated Salary. This component may change whenever there is a change in grade.

B: India Gross Salary: Your Annual India Gross Salary will be calculated in accordance with TCS’ salary structure in India as applicable whilst on this assignment, processed in India and remitted by TCS Singapore, in SGD to your nominated bank account in Singapore, at the prevailing exchange rate every month, less all deductions required by law (including withholding of applicable taxes and statutory deductions) or otherwise voluntarily authorized by you.

C: Overseas Allowance (OA): paid on a monthly basis to meet your Annual CS, taking into consideration any exchange rate fluctuation or if there are any changes in your India salary or SFA. This amount (SGD), if applicable may vary on a monthly basis.

Please note that if your Singapore Fixed Allowance and India Gross Salary (A+B) is higher than the Annual CS, you will be eligible for the higher amount.

Settling Allowance and Initial Advance You will also be paid an Initial Advance of SGD 6000 for your initial expenses on reaching Singapore, including your initial accommodation, transport from airport to residence/hotel/office.

The Initial advance will be recovered in five equal installments beginning from the first pay received in Singapore. Additionally you will be paid a Settling Allowance of SGD 700, which is a non-recoverable component. This amount will be added to your first payroll in Singapore. Settling allowance will be subject to tax in Singapore and you will be responsible to pay tax on this amount.



Annexure II

Additional Assignment Terms

All associates Assigned to TCS Singapore under Employment Pass / S Pass will be covered by the TCS Singapore Compensation Structure from the commencement of Assignment. On completion of the Assignment with TCS Singapore and joining of the associate in base branch in India, compensation structure and benefits of the Associate under TCS Singapore Compensation Structure will discontinue, and compensation structure as application to the Associate in TCS in India will be reinstated.

Salary payment in Singapore

1) For all associates on Assignment:

- a. TCS Singapore will pay the salary in local currency (SGD)
- b. Salary will be paid on the last working day of each month
- c. The salary paid will be paid for the full month. The Salary received will be the arrears payment from the 1st day of the month until the last day of the month. For the first month salary will be pro-rated based on arrival date.
- d. The salary will be deposited in the local Singapore bank account.
- e. Statutory deductions as applicable in India may comprise of Income tax on India Salary (based on residency status in India), Professional Tax, Employee contribution to Provident Fund, Health Insurance, Labor Welfare Fund and Employee State Insurance Corporation.
- f. Other deductions such as Health Insurance Premium for you and your family members if applicable in Singapore and any other deductions voluntarily authorized by you.

2) Accommodation – You can get in touch with the local TCS office for booking accommodation prior to your departure for Singapore. Please note that TCS office will only facilitate booking of accommodation, if required. Payment will have to be made by you directly. Please refer to the Singapore Expats B4U document for further details.

3) Reporting Manager: You will report to your respective Business Relationship Manager/Delivery and Operations Head of Singapore/Project Supervisor, who will detail your job responsibilities and reporting structure during your assignment.



- 4) Notification Letter: In addition to above, it is mandatory to report to your HR SPOC on the first working day in the office to obtain the arrival instructions and Notification Letter. This will ensure that all necessary reporting formalities and paperwork is completed, your right to work in Singapore is validated and the process for Salary payment is initiated.
- 5) It is required to keep a record of the expenditure incurred by you in Singapore and of the reimbursement received for it. This may be useful in the event of your being asked by the Revenue Authorities in Singapore or in India to furnish such details.
- 6) It is further agreed that any income tax, social security or any other tax payable in Singapore on any other income of the Employee, his/her dependents will be borne by the Employee.

Annexure III (India Salary Details)

Please note the below points on India Gross Salary that is considered whilst on international assignment to Singapore:

Provident Fund, Gratuity, City Allowance, Health Insurance, Retention Incentive, Annual Bonus if applicable are not considered to arrive at India Gross Salary for the purpose of determining the Consolidated Salary

Bouquet of Benefits will be paid every month as Personal Allowance. You will not have access to design the bouquet of benefits while you are on international assignment to Singapore and the month in which you depart to India at the end of your assignment.

TCS will continue to contribute to your Provident Fund as per India Provident fund regulations

I have understood and agree to all the terms & conditions mentioned in the above Annexures.

(Signature)

Name : Md Arshad Khan

Emp No. : 1419424

Address: Near Urdu primary school, Chouthai Kulhi Sindri Road, PO- Jharia, Dist- Dhanbad, Pin- 828111 (Jharkhand)

Date: 31-Jul-2023