



SECONDMENT LETTER

22-Sep-2022

To,
Binay Kumar
Emp. No. 365295
Base Branch TCS Kolkata
India Canada

Dear **Binay Kumar**,

We are pleased to inform you that you have been selected for a fixed period secondment to Tata Consultancy Services Canada Inc. ("TCS Canada") in Canada [Country of Secondment], during which you will be assigned to work on external projects for TCS Canada's clients role as Cloud Analyst & Architect, conditional on the timely obtaining of a work permit/work visa for Canada, which is required for your lawful entry into Canada as a foreign worker.

Your secondment to TCS Canada shall be effective between 1-Oct-2022 and 11-Mar-2024 unless it is terminated earlier.

The terms and conditions of your secondment to TCS Canada are governed by the International Assignment Agreement you entered into with Tata Consultancy Services Limited ("TCS"), dated 22-Sep-2022.

Please note that as part of the secondment to TCS Canada, you will be required to sign the Payroll Recovery Consent and Authorization (see Annexure 2) and the Acknowledgment of Secondment (see Annexure 3) containing certain terms applicable to your secondment to TCS Canada.

Before proceeding to TCS Canada, you may be required to undergo medical examination, where applicable. TCSL will bear the cost of such medical examination.

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

We are pleased to inform you of a change in your compensation plan for this secondment. Your annualized base compensation will be **86530** CAD and you will be paid in accordance

Version 1 (Emp # 365295)
Global ESS Travel # 10844979

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021

Tel: 91 22 6778 9595 Fax: 91 22 6778 9660 e-mail: corporate.office@tcs.com website: www.tcs.com

Corporate Identification No. (CIN): L22210MH1995PLC084781



with TCS Canada's payroll practices. Additional business expenses reimbursed will be as per TCS Canada's guidelines.

You will also become eligible for emoluments, details of which are given in the Annexure 1.

No person affiliated with TCS has the authority to enter into any oral agreement that changes your employment status with TCS Canada.

On completion of your secondment when you are required to return to India or to be seconded to another country, the considerations pertaining to your total remuneration will be decided at that time.

During your secondment, you will be governed by the policies, rules, regulations, practices, processes and procedures of TCS Canada as applicable to you and the changes therein from time to time.

Should you have any questions or concerns on the terms and conditions of this letter, you should contact Ms Sindhu John, HR Head, TCS Canada. Your signature below will be deemed as confirmation that you understand, agree and accept the contents of this letter.

**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: Binay Kumar (employee #365295)

Address: Ambedkar Puri Lohsingna Road Hazaribag 825301 JHARKHAND

Date: 22-Sep-2022

Version 1 (Emp # 365295)
Global ESS Travel # 10844979

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021

Tel: 91 22 6778 9595 Fax: 91 22 6778 9660 e-mail: corporate.office@tcs.com website: www.tcs.com

Corporate Identification No. (CIN): L22210MH1995PLC084781



Annexure 1: Compensation and Benefits

Annexure 2: Payroll recovery consent & authorization

Initial settling advances and employment related charges

Annexure 3: Acknowledgement of secondment

Annexure 4: Employee Privacy Notice applicable to you during Secondment to TCS Canada



Annexure 1

1. Compensation and Benefits

During the period of international assignment, TCS Canada (host office) will be the economic employer of the Employee.

(a) Compensation

During the period of secondment to TCS Canada, you will receive Consolidated Salary, which will comprise of Gross India salary in Indian Rupee ("INR") as mentioned below in point -2 "Business Expenses" in equivalent Canadian Dollar ("CAD") and Gross Canadian Allowances as defined for your grade, role and location of assignment. TCS Canada will be responsible for paying the consolidated Salary subject to the applicable statutory deductions and other employee authorized deductions in India and Canada. The Consolidated Salary of the employee may change whenever there is a change in the Employee's grade, role, and level of India Salary or location of assignment.

It is the responsibility of TCS Canada to deduct the appropriate statutory deductions from the Employee's payroll and remit the same to the appropriate authority.

(b) Benefits

TCS Canada will provide the Employee with benefits in Canada in accordance with TCS Policies applicable to employees on secondment to Canada, including vacation, health insurance and other benefits. Employee understands that the formal benefit plan documents and information shall govern all available benefits, and acknowledges that the formal plan documents are available to Employee.

(c) Taxes

The Gross India Salary will be included as earnings for the purpose of taxation in Canada. TCS Canada will provide Employee with a statement of earnings for the prior calendar year on a Form T4 to file tax returns for Canada and applicable local jurisdictions. Employee will also receive Form 16 prescribed under the Indian Income Tax Rules for the amount of withholding taxes if any from your Indian salary. Employee is responsible for his/her tax payments and filings in Canada and in India. It is further agreed that any income tax or any other tax payable in Canada on any other income of the Employee, or of his/her dependents will be borne by the Employee. Employees are required to keep proper record of expenditure of allowance to support any questions related to tax filings in Canada and/or India.

Employee will be required to apply and obtain a tax identification number and provide it to the local administration/finance in a timely manner. In case of default, the employee will be responsible to pay tax liability including interest, penalty, if applicable.

Employee will be required to co-ordinate with TCS to obtain a Certificate of Coverage ("COC") which will enable him or her to seek the exemption from contributing to the Social security in Canada. It is mandatory for the employee to submit COC application before they travel from their base country.

Continuity of Service

Version 1 (Emp # 365295)
Global ESS Travel # 10844979

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021

Tel: 91 22 6778 9595 Fax: 91 22 6778 9660 e-mail: corporate.office@tcs.com website: www.tcs.com

Corporate Identification No. (CIN): L22210MH1995PLC084781



The period of secondment will be treated as approved service with TCSL and counted for the purposes of Promotion and Annual Increment; Provident Fund, Superannuation Fund contribution and Gratuity entitlement, as applicable in the Employee's individual situation.

(d) Air fare

TCS will be responsible for arranging an economy class ticket and travel insurance for the Employee and Employee's dependent family members (spouse and children under age 21) and all such costs will be reimbursed by TCS Canada against debit note issuance by TCS to TCS Canada. In case the "dependents" who travelled on a work visa of a different organization or has changed the dependent visa status to a visa of a different organization, TCS will not be liable to provide any dependent benefits in the host country. It's the responsibility of the employee to inform the employer on any such changes in the visa status of their dependents.

2. Business Expenses

Upon receipt of appropriate documentation, TCS Canada will reimburse the Employee for all reasonable, customary and usual business expenses and disbursements necessarily incurred by the Employee on behalf of TCS Canada pursuant to TCS' request while the Employee is on secondment. Business Expenses reimbursement is subject to TCS Policy for Business Expenses reimbursement applicable to employees in Canada on secondment.

Effective Date <date from which the compensation details are applicable>	1-Oct-2022	Employee No.	365295
Employee Name	Binay Kumar	Grade	C3A
Employee work location (City, State, Zip code)	Toronto, ON, M4W 1E5		
India Salary Details (to be paid in equivalent CAD)			
India Salary Details			
Component category		Annualized in INR	
Basic Salary		282000	
Variable Allowance		204000	
Car Allowance		0	
Fuel Allowance		0	
Special Incentive		0	
Bouquet of Benefits		604264	
Gross Salary		1090264	



Canada Allowance Details	
Component category	Annualized in CAD
Canadian pay	48000
Consolidated Salary	88200

Annexure 2

PAYROLL RECOVERY CONSENT & AUTHORIZATION

INITIAL SETTLING ADVANCES AND EMPLOYMENT RELATED CHARGES

TCS strives to meet the following objectives to facilitate the immediate productivity of the associate and alleviate the impact of international secondment:

- There is immediate onsite and offshore support for associates reporting onsite to help them perform at their best in the office and while working abroad for business purposes.
- The impact of travel abroad and settling costs are mitigated to ensure that associates are immediately productive and transition effectively onto assignment in Canada.

Upon onsite reporting to TCS Canada ("Host Country"), host taxation, host benefits eligibility, host payroll processes, and host settling activities will be initiated to meet these objectives. By way of your signature below, you authorize TCS to make appropriate deductions from your regular income to facilitate this transition to the host-country assignment as set out below:

- Host-Country Benefit contributions for Healthcare, Dental, Life Insurance, Accidental Death & Dismemberment, etc. provided to you while placed on assignment in accordance with TCS policies and practices within the Host Country. As required, you may be required to pay all or a portion of the benefit premium costs in order to enroll and maintain these benefits.
- If your deputation is to the province of Ontario or Quebec in the Host Country and is for a duration of more than ninety (90) days, you must apply for the Provincial Health Insurance Plan (PHIP) within 30 days of your arrival in Canada and provide the PHIP number to TCS immediately upon receipt of the PHIP number. In the event of failure on your part to provide PHIP number to TCS within ninety (90) days of your arrival to the Host Country, you agree and consent that premium amount payable to the third party service provider will be recovered by TCS from your payroll.
- If your deputation is to any other province in the Host Country and is for a duration of more than one hundred and eighty three (183) days, you must apply for the Provincial Health Insurance Plan (PHIP) within 30 days of your arrival in Canada and provide the PHIP number to TCS immediately upon receipt of the PHIP number. In the event of failure on your part to provide PHIP number to TCS within one hundred and eighty three (183) days of your arrival to the Host Country, you agree and consent that premium amount payable to the third party service provider will be recovered by TCS from your payroll.



- You hereby consent to and authorize continuing payroll deductions and contributions made towards Provident Fund and any other such deduction governed by India policies directly from your India Salary.
- You agree and consent that TCS may recover any Initial Settling Advance paid to you preceding and upon the onsite reporting in the host-country. You agree and consent that the amount may be deducted in ten equal installments starting from your second payroll. In the event of end of assignment before the full recovery, the remaining amount may be adjusted in Canada settlement.
- You agree that pursuant to your consent for these deductions, TCS shall not be held liable in any way whatsoever for the recovery of such advances, payments, and elective contributions made on your behalf.
- I, **Binay Kumar**, have read, understood and agreed the contents of "Payroll recovery consent & authorization" letter and I have had the opportunity to seek independent advice as to its meaning.

[**Binay Kumar**]

[**DATE**]

**Annexure 3****Acknowledgement of Secondment**

I, Binay Kumar, hereby acknowledge that I remain at all times an employee of Tata Consultancy Services Limited ("**TCS**"), including during the limited term of my secondment to Tata Consultancy Services Canada Inc. ("**TCS Canada**"). As such, the terms and conditions of my employment with TCS, as set out in my Appointment Letter dated 28-Jul-2010 (the "**TCS Employment Contract**") and the Secondment Letter dated September 22, 2022 and the International Assignment Agreement continue to apply for the duration of this secondment ("TCS Secondment Contract").

I further acknowledge that my secondment is conditional on the continued validity of my work visa and the continued compliance with any other legal requirements for working in Canada.

I, **Binay Kumar**, have read, understood and agree to the terms of "Acknowledgement of Secondment" letter, and I have had the opportunity to seek independent advice as to its meaning.

[**Binay Kumar**]

[**DATE**]



Annexure 4

Employee Privacy Notice

I. Introduction

As your employer, TATA Consultancy Services Canada Inc. (TCS Canada) (the “**Company**”) provides this Employee Privacy Notice to explain our practices regarding the collection, use, and other processing of certain Personal Information about employees and contractors (“**Employee Data**”), as described in more detail below.

II. Categories of Employee Data

The Company collects and processes the following categories of Employee Data:

- **Personal information:** name and contact information (address, phone number and emergency contact information), date of birth, government identification numbers, citizenship/residency, passport/visa information, personal status (marital status, dependents), and other data collection permitted or required by local law;
- **Employee status:** full-time, part-time, active, leave of absence and employment termination data;
- **Organization information:** work contact information, title, department, employer, cost centre, location, hire date, employee number and any previous hire or service dates, supervisor and job function;
- **Compensation information:** current base salary and differentials, annual salary, pay scale and range, type of employee, average hours worked, incentive information, equity and other compensation program participation and salary history;
- **Payroll information:** bank information, tax information, garnishments and deductions, time worked, vacation information, and other paid time off information;
- **Performance and talent information:** qualifications, evaluations, developmental planning, and other talent management and team based assessments; and
- **Background information:** educational, training, and employment background, and other background information commonly used for security screenings.

The Company may also collect and process the following categories of **Sensitive Employee Data**:

- Identification numbers such as Social Security Number, Tax ID or other national identification numbers.
- Financial information such as credit or debit card number, bank account number etc.
- Trade union membership, to the extent required by local law.
- Physical or mental health condition or sexual preferences, to the extent required to process any employee request for sick leave or accommodation of a disability or to reimburse covered out-of-pocket medical costs.
- Race/ethnicity, to the extent required by law.

Version 1 (Emp # 365295)
Global ESS Travel # 10844979

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

9th Floor Nirmal Building Nariman Point Mumbai 400 021

Tel: 91 22 6778 9595 Fax: 91 22 6778 9660 e-mail: corporate.office@tcs.com website: www.tcs.com

Corporate Identification No. (CIN): L22210MH1995PLC084781



- Religious and philosophical beliefs, to the extent required by law.
- Existence of a criminal record/history or unlawful/objectionable behaviour (not the criminal record itself). The Company engages a third-party provider for this purpose and only receives the report of these background checks.
- Passwords.
- Biometric data.

In certain circumstances, the Company may also collect consent at the time of collection for certain types of Sensitive Employee Data. In such cases, additional information regarding the types and purposes of use of such data will be provided.

The Employee Data will be collected either directly from employees, through their activities prior to, in the course of, and after their employment, or from third parties (including references, former employees, background check companies and recruitment agencies), subject to the requirements of applicable law.

III. Use and Disclosure of Employee Data

The Company uses and otherwise processes Employee Data to the extent necessary or appropriate for the following purposes: payroll processing, organizational and workforce administration and planning, finance and accounting, compensation management, training and employee development, career development and succession planning, information technology support, security screenings, compliance activities and any other pre-employment or employment related activities. Individuals within internal departments such as the human resources, legal, finance and accounting, administration, information security, communications, and information technology departments, as well as certain managers (i.e., the persons with assigned responsibility or managerial responsibility for the employee or groups of employees) will receive access to Employee Data in connection with the performance of their functions with the Company.

As part of normal business operations, the Company may disclose Employee Data to service providers in connection with benefits and payroll-related tasks (e.g. banks, payroll providers, insurers and other benefit providers). The Company may also disclose Employee Data to service providers for information security, information technology and human resources support (e.g., online training programs, and support services for performance evaluations and talent management applications). The Company may also share Employee Data with external advisors (e.g. lawyers, accountants and auditors). The Company may also provide certain Employee Data e.g. background information, personal information, and performance and talent information to clients for employees placed to work with that client. The Company seeks to (i) exercise appropriate due diligence in the disclosure of Employee Data to such service providers/third parties/clients, and (ii) require via contract or otherwise that such service providers/third parties/clients maintain adequate technical and organizational security measures to safeguard the Employee Data, and process the Employee Data only as instructed by the Company.

IV. International Transfers of Employee Data

The Company may transfer Employee Data to its parent company Tata Consultancy Services Limited ("TCS") or other affiliated companies of the Company, which may be located in a territory that may not provide a level of protection to Employee Data equivalent to that provided by your country of employment, in connection with certain personnel administration and employment-related activities. In order to provide adequate protection to Employee Data, TCS has implemented appropriate safeguards through data transfer agreements with its affiliated companies, including Company, to secure any such disclosures of Employee Data.



The Company may also disclose business contact details and other limited Employee Data to its affiliated companies in other territories, including territories that may not provide a level of protection to Employee Data equivalent to that provided by your country of employment, through employee directories, business applications, and in connection with information technology support and business continuity/disaster recovery requirements. This information provided as necessary to carry out legal or business obligations, as permitted by employee consent, as necessary in connection with the performance of contracts, or as otherwise authorized or permitted by applicable law.

Employees with questions regarding affiliate companies of the Company should contact their local human resources representative or regional human resources director via the contact information set out at the end of this document.

V. *Other Processing required by law*

In addition to the activities described above, the Company may also process, disclose, and transfer Employee Data to governmental agencies and regulators (e.g., tax authorities), social organizations (e.g., a social benefits agency), courts and other tribunals, and government authorities to the extent permitted or required by applicable law.

VI. *Access to Employee Data*

Employees have the right to access, review, and update, correct and request the deletion of their own Employee Data in accordance with applicable law. The right of access may not apply to data in respect of which a claim of legal privilege could be maintained in proceedings in a court in relation to communications between a client and his professional legal advisers or between those advisers. The right of updating, correcting and deleting may not apply to data required for use in connection with any investigation or proceedings initiated against the Employee concerned. Moreover, employees are responsible for informing the Company if there are any changes or inaccuracies to their Employee Data. Employees should transmit any requests for access or updates to, or corrections or deletions of, their own Employee Data to the Company as specified below.

Note: *Employees who have any questions about this Notice or wish to (i) access, review, correct or request the deletion of their Employee Data or learn more about who has access to such information, (ii) make any other type of request, or (iii) report a concern related to Employee Data, should contact Kiran.Shamanna@tcs.com*