

Private and Confidential

Name : Nagarjuna Badigunchala

Employee Number : 31026345
Department : ETC
Level : 51

Anil Prakash, RBEI/HRL-TD Telephone: +91(80)6657-4162 Anil.Prakash@in.bosch.com

11.07.2017

Dear Nagarjuna Badigunchala,

1. Duration

We are pleased to inform you that you will be deputed to Germany for a period of 181 days from 01.09.2017 to 28.02.2018.

Residence and work permits are prerequisites for your deputation abroad. All arrangements which we make with you are under the assumption that residence and work permits will be granted.

Your deputation will start on the date you arrive at Germany as per the travel plan approved by your department. You are required to intimate the date of reporting to work at the customer's department, to your RBEI manager.

Your deputation may be extended / reduced depending on our specific need. Any change of this date requires agreement between you and RBEI.

Changes in your deputation date must be informed by your DH / GrM to RBEI Deputations Team.

During your stay in Germany, your employment continues with Robert Bosch Engineering and Business Solutions Private Limited (RBEI) and is subject to the relevant laws and regulations of India and RBEI rules and regulations.

2. Function during the assignment

At the receiving unit you will assume the position of

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Without the need for a formal notice period, the receiving unit may, with prior consent from your department head at RBEI, assign you to another comparable position.

3. Payment in Germany/Remuneration

Your gross salary for the purposes of your deputation period will be 5,755.80 Euro which comprises of net guaranteed monthly allowances paid in Germany plus gross Indian salary paid in India (both grossed up for the purposes of German wage tax)

All your monthly allowance paid in Germany are net guaranteed amount and any German wage tax on the same including German wage tax on India Salary is borne by company.

The net guaranteed amount after necessary deductions will be transferred to your bank account at the end of every month.

The allowance is payable on pro rata basis for partial months and is transferred at the end of the month.

4. Payment in India

During your stay in Germany the following components of your pay will continue to be processed and paid into your bank in India every month in INR.



- 4.1. Basic salary
- 4.2. Contribution to pension scheme (EPS) and provident fund (EPF) will be made as per EPS & EPF rules
- 4.3. Performance pay as applicable
- 4.4. Special Allowance

5. Insurance

You will be provided adequate health insurance cover for the entire duration of your deputation. The cost of insurance will be borne by RBEI.

You will have to intimate changes in deputation dates at least 15 days in advance to ensure availability of appropriate insurance coverage both for yourself and family members where applicable. In case you fail to provide information about changes in dates, cost of insurance will be recovered from you.

Your health insurance coverage under the group insurance scheme in India will be continued during your stay abroad. In case you purchase a car for your use, you are required to ensure that it is insured.

6. Family travel

Family of associate will be permitted to accompany or join separately during deputation, with prior approval from Department head. In such cases, associate will bear the entire travel cost of air fare, accommodation, cargo, visa & insurance of family members.

For family members accompanying associate on a dependent visa, health insurance coverage for the entire duration of stay must be obtained using the services of a vendor identified by RBEI to provide comprehensive health insurance cover for the entire period of their stay. This is a requirement from the immigration authorities.

RBEI Deputations must be informed about travel details of your dependent family members.

Please note that any false declarations furnished either by yourself or any member of the family are viewed very seriously by the authorities and could lead to cancellation of your/your family members' visa or any related permit and also could entail disciplinary action.

Where insurance coverage for family is provided by company, premium amount is debited from the monthly net income of the associate.

7. Accommodation

Rental budget will be as per local "Rental Index" for single status.

In case of stay in private apartment, proof of rental agreement / rent receipt to be provided for processing onsite payroll due to tax reasons. Where lodging is provided by company, rent is debited from the monthly net income of the associate.

7.1. Support

Depending on the location of deputation support for locating apartment will be provided RBEI accommodations. At locations where it is not possible for the Company to extend support it is expected that associate will make own arrangement for locating apartment.

7.2. Stay in hotel

You are allowed to stay for a maximum period of 3 weeks in a hotel before moving into your final apartment. If stay in a hotel is extended beyond this period, all expenses incurred have to be borne by you.

Should you stay in a BOSCH contracted apartment, you authorize RBEI to deduct the rental amount to be paid directly by RBEI to the landlord

7.3. Choice of apartment

At locations where it is difficult to contract apartment or where there are legal requirements to stay in a permanent residence, it is mandatory that associate accepts the first apartment offered by support team.

7.4. Address details

You are required to use option available in ESS and provide details of your residential onsite address with correct



validity date. This information should also be updated in case you change the address during the period of deputation.

7.5. Caution Deposit

Where required, an advance amount up to a maximum of 3 months gross rent (i.e. rent which includes utility charges) will be provided as caution deposit. This advance in full has to be returned at the time of travel settlement.

7.6. Apartment maintenance

You are expected to adhere to the rules of the apartment / landlord with regard to cleanliness and entertaining visitors. Company will not reimburse expenses incurred for repair / replacement, special cleaning, painting and damages to property / appliance / fixtures etc. Expenses incurred will be recovered either from your living allowance or Indian salary.

7.7. Inspection and Penality

RBEI personnel / landlord reserve the right to inspect the apartment at regular intervals. Penalty will be levied if apartment is not maintained as per acceptable standards. This penalty will be recovered either from your caution deposit or Indian salary. It is also important for associate to renew the rental contract where necessary.

7.8. Utility costs

Due to high cost of electricity, gas and water, you are expected to consume them sparingly and in a judicious manner. Landlord is entitled to charge costs for increased consumption of these resource and you are obliged to pay the calculated additional costs to the Landlord.

8. Radio, Television & Telephone

Monthly rental (basic charge) for radio, television & telephone is included in the rental budget.

9. Internet usage

Associate is solely responsible in their personal capacity while using Internet provided at their residence. In respect of any claim made by third party or Bosch Group Companies etc. in the event of any illegal usage, Company will not extend any support to you. All legal charges, claims against the Company in any manner in respect of the above shall be borne by you / recovered from you.

The Company shall also have the right to initiate appropriate disciplinary action, which includes termination of employment. Further, in case a legal action is initiated against the Company or if the Company is made a party to the litigation initiated against you for any such illegal usage of Internet, the Company shall be entitled to adjust / recover from you all loss, damages and cost (including the legal cost and attorney fees) incurred in connection with such litigation.

The Company's right to be indemnified or to claim damages, for any losses arising out of any aforementioned act or omission, shall survive your employment relationship with the Company.

10. Reimbursment - Tax implication

Reimbursement claimed after return to India will be paid in INR and amount will be subject to tax as per prescribed rates.

11. Tax Identification Number and German Tax Documentation requirement

Scanned copy of TIN letter should be sent to HWS via e-mail- RBEI.PIN@hws-partner.de. Please refer STA Policy - Germany for further details.

11.1 Documents are to be filled in India

Original signed hard copies of documents indicated must be handed over before going on Deputation:

11.3.1 Vollmacht

11.3.2 Abtretungzanzeige



11.3.3 Indian Residence proof (Copy of rent receipt incase of rental accommodation or Copy of house tax paid challan / sale deed for permanent residence. Employee Name, Employee Number and Department has to be mentioned.

11.2 Documents are to be handed over to identified contacts in RBIN/TAX

12. Church Tax

Church Tax payable, if any, should be borne out of the living allowance paid to you.

13. Mobile connection

In case your deputation is for more than 3 months, you must surrender all official wireless connections i.e. mobile connection, handset, data cards etc to the identified person in purchase department.

14. Proof of residence in India

Before you proceed on deputation, you should submit rent receipt / copy of sale deed / copy of lease agreement to establish evidence of your residence in India.

15. Working hours, Leave rules

During the period of your deputation, you are required to align your working hours in line with deliverable commitments given to the customer.

You will be governed by RBEI leave rules. Leave standing to the credit of associate's home account prior to the commencement of deputation cannot be availed while on deputation. Leave eligibility will be at the rate of 2.5 days per month. Please refer to Annexure 2 for country specific legal requirements related to leave and attendance.

To avoid attendance errors, you are required to use the option available in ESS and provide detailsfor the duration of travel using ESS and obtain necessary approvals before leaving on assignment.

When on assignment you are also required to use option available in ESS for leave availed and obtain necessary approvals. In case access to ESS is not available then you should provide details via e-mail to your manager so that details are updated are updated on your behalf in ESS by your manager.

16. Contacts in RBEI

Your contact regarding Deputation process, during the stay, will be RBEI-Deputation.

During your deputation abroad, your mentor will be your supervisor in RBEI. Your mentor will be the contact person for questions regarding GPD or any other employee development discussions. We recommend that you stay in touch with your mentor on a regular basis.

17. Service condition

- 17.1 We expect you to carry out all duties assigned to you during your assignment with the greatest of care and complete them with responsibility and to avoid everything which could adversely affect the reputation of the company.
- 17.2 You are expected to ensure total confidentiality of data / information to which you may have access.
- 17.3 You are expected to observe all local rules / laws of the country you are assigned to work in.
- 17.4 As you continue to be an employee of RBEI you should not seek employment / initiate employment related discussion in the country of deputation. All such related topics should be referred to your department head and concerned HR BP at RBEI.



17.5 This assignment is viewed as an opportunity to gain rich experience in the culture, values, and in particular technical expertise in specific areas and use this experience to improve the technical competence at RBEI.

17.6 You understand and agree that this deputation is viewed by you as agood opportunity and will enhance your skills and technical competencies. You also agree that in order to impart and implement at RBEI India, the skills and technical expertise acquired during the deputation you are required to serve a minimum period at RBEI on return from deputation and reporting to RBEI as mentioned here.

For deputation of 3 months or lesser (without any further extension), the minimum service period shall be as per letter of Appointment.

For deputation more than 3 months or extended from the original 3 months, you agree that the minimum service period shall be 6 months. You agree that SH and/or DH shall have the sole discretion to determine the minimum service period which could be more than 6 months on your skill sets/technical expertise acquired during your period of deputation.

In the event you leave the services of the Company during the period of deputation, it will be treated that you have violated the service conditions as per this letter of deputation and the remaining period of service in India as well.

- 17.7 In the event of your resignation from the services of RBEI before the said period of 6 months, you shall be liable to pay the basic pay for the remaining term of the minimum service period. Please note that the company has incurred large amounts on your deputation and therefore rightfully and legally expects your services for a reasonable minimum period after return from such deputation.
- 17.8 In the event you tender resignation to the company during the minimum service period after your return from deputation, the company shall have the sole discretion of insisting on your complying with this clause or relieving you on the terms of the same notice period, either by requiring you to work for those months or pay in lieu of such notice period.
- 17.9 In the event the company wants to terminate your services, the notice period shall be 6 months. The company alone reserves the right topay in lieu of notice and relieve you immediately. For this purpose, notice pay shall mean your basic pay only.
- 17.10 On your return, you will resume work in your current department on projects that are related to the assignment for which you are being deputed or at the discretion of the current DH, be transferred to another department.
- 17.11 Without prejudice to any of the clauses in this agreement, this contract is terminable as per clause 17.7. However, it shall not be the right of an employee to claim that he/she can make payment in lieu of notice.
- 17.12 Upon signing this letter, this agreement shall prevail over all earlier agreements including the offer letter issued at the time of appointment. However circumstances not covered by this agreement will be as per the offer letter.
- 17.13 By signing this letter you hereby confirm that you are in agreement with the terms herein and have understood the same before affixing your signature. The said affixation of signature imply that there was no undue influence upon you and you were free to reject this deputation.

During your deputation, RBEI travel rules will be applicable. All other terms and conditions mentioned in your appointment letter will remain unchanged.

Wishing you all success in your deputation abroad.

In token of your agreement with the above, we request you to return the copy of this letter with signature.

Yours sincerely,



Robert Bosch Engineering and Business Solutions Private Limited

Anil Prakash General Manager

RBEI/HRL - TD

And posalable

Rashmi C R Assistant Manager RBEI/HRL - TD

I accept the above terms and conditions.

Employee Signature

Annexure1

Net Living Allowance(PM)-Euro	Net Lodging Allowance(PM)-Euro	Net Allowance to cover Salary difference(Euro)
1528.00	1150.00	2205.12

ANNEXURE 2

Germany - Legal requirements for leave and attendance

RBEI associates working at customer locations in Germany are required to adhere to legal requirements applicable to German employee when on deputation.

Regulations

- 1. Employees are not allowed to work more than 10 hours a day.
- 2. As employees are permitted to have 45 minute break this means employee should be in office for more than 10 hours 45 minutes.
- 3. Weekly working time is 40 hours.
- 4. A minimum rest period of 11 hours is mandatory between two working shift
- 5. It is mandated by law that information on working time and leave in an accepted format (Example -time card, electronic time sheet or Excel file) must be archived for at least two years
- 6. To prove compliance with working time regulations, associates' time sheets (time card, electronic time sheet or Excel file) must be archived for at least two years.



- 7. Working on weekends needs separate approval from government agency. A request has to be raised by your customer department head in advance and only after approvals have been obtained working on weekend is permitted.
- 8. Overtime will not be paid, but can be compensated by days off or shorter working hours based on agreements with your customer
- 9. German public holidays and location specific holidays will apply

Recording of working time and leave

- 1. Manual method for recording time has to be followed using an EXCEL template called Stempelkarte
- 2. Information on how to use this template is available at the link https://inside-ws.

bosch.com/FIRSTspiritWeb/wcms/wcms_rgap/media/bosch_in_india/o rganization_84/rbei/organization_6/engineering_services/rbei_esd/ documents_102/onsite_coordination/useful_22/docs_485/Using_the_ Stempelkarte_Excel_file.pdf

Approval of working time and leave

- 1. Before availing leave you must inform your attendance supervisor at RBEI and onsite coordinator
- 2. It is also required that you make appropriate entries in ESS and obtain approval
- 3. Currently RBEI time and attendance system cannot capture time recordings made at customer location.
- 4. At the end of every month, printout of filled out sheet for that month should be taken, after affixing your signature a scanned copy must be sent to your attendance supervisor at RBEI for approval. Attendance supervisor after affixing signature must scan the document and return it to you
- 5. Process of sending and obtaining approval must be completed before the 5th (for example for Jan'13 approved document must be available by 5th Feb'13)
- 6. Similar process must be followed in the month your deputation ends
- 7. To prove compliance with working time regulations approved Stempelkarshould be handed over to team secretary for archiving in Germany.

LETTER OF UNDERTAKING

- I, Nagarjuna Badigunchala, S/o / W/o VENKATESWARLU BADIGUNCHALA, aged 28 having permanent address at Balaiah Nagar', 'Narasaraopet', 'Guntur', '522601', 'IN gives this Letter of Undertaking in favour of Robert Bosch Engineering And Business Solutions Private Limited herein after referred to as "The Company", on account of the following:
- 1. That I have been assigned on a deputation to Germany
- 2. That for the period of deputation I shall be receiving deputation allowance in Germany over and above my Indian salary as per my deputation contract.
- 3. That for the period of deputation in Germany the Company bears the German income taxes on my deputation allowance and



Indian Salary.

Yours faithfully,

- 4. That for the period of deputation in Germany the Company bears social security (including, without limitation, any and all pension matters) applicable in Germany.
- 5. That the company facilitates the filing of my tax returns in Germany and bear all the cost in connection to the above.
- 6. That I shall provide all the documents and accurate information as and when required by the company to ensure compliance with my German tax filing requirements. If the information is not submitted by the stated timelines or if changes are made after the tax return is completed, any cost associated with such revision of tax return shall be my responsibility.
- 7. That additional taxes, interest and penalties relating to my failure to file tax returns on a timely basis or to fully disclose all items of income and reportable expenses, will be borne by me. In addition, taxes, penalties, interest assessed as a result of personal investments, income and disallowance of personal deductions will not be reimbursed by the Company.
- 8. That I hereby undertake and agree to refund the company immediately, on receipt any social security refunds granted by authorities in Germany without any adjustment or any deduction whatsoever including, without limitation, any amount received by me in relation to an application for a lump-sum withdrawal of pension. That the settlement of the above shall be done by me at the actual INR value received.
- 9. That any advantage accruing to me in excess of the guaranteed net pay during my deputation period will be returned by me to RBEI. That the settlement of the above shall be done by me at the actual INR value received.

I give consent to the above out of free will.

Name: Nagarjuna Badigu	nchala
Employee no.: 31026345	
Designation: SENIOR EN	GINEER
Employee Signature	