

**FORM NO.12BA**

{See rule 26A(2)(b)}

**Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof**

1. Name and Address of employer : Cognizant Technology Solutions India Private Limited  
5/535, Okkiam Thoraipakkam, Old Mahabalipuram Road, Chennai - 600097,  
Tamil Nadu.

2. TAN : CHEC02509D

3. TDS Assessment Range of the employer : CHECT1511

4. Name, Designation and Permanent Account Number or Aadhaar Number of employee : Nitish Kumar Yadav  
Programmer Analyst  
ALNPY7599L

5. Is the employee a director or a person with substantial interest in the company (where the employer is a company) : No

6. Income under the head 'Salaries' of the employee (other than from perquisites) : 390,456

7. Financial Year : 2023 - 2024

8. Valuation of Perquisites : -

S.No	Nature of perquisite (see rule 3)	Value of perquisite as per rules (Rs.)	Amount, if any, recovered from the employee (Rs.)	Amount of perquisite chargeable to tax Col. (3)-Col.(4) (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Accommodation	-	-	-
2.	Cars/Other automotive	-	-	-
3.	Sweeper, gardener, watchman or personal attendant	-	-	-
4.	Gas, electricity, water	-	-	-
5.	Interest free or concessional loans	-	-	-
6.	Holiday expenses	-	-	-
7.	Free or concessional travel	-	-	-
8.	Free meals	-	-	-
9.	Free Education	-	-	-
10.	Gifts, vouchers, etc	-	-	-
11.	Credit card expenses	-	-	-
12.	Club expenses	-	-	-
13.	Use of movable assets by employees	-	-	-
14.	Transfer of assets to employees	-	-	-
15.	Value of any other benefit/amenity/service/privilege	-	-	-
16.	Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC	-	-	-
17.	Stock options (non-qualified options) other than ESOP in col 16 above	-	-	-
18.	Contribution by employer to fund and scheme taxable under section 17(2)(vii)	-	-	-
19.	Annual accretion by way of interest, dividend etc to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viia)	-	-	-
20.	Other benefits or amenities	-	-	-
21.	Total value of perquisites	-	-	-
22.	Total value of profits in lieu of salary as per section 17(3)	-	-	-

9. Details of Tax:

(a) Tax deducted from salary of the employee under section 192(1)	0
(b) Tax paid by employer on behalf of the employee under section 192(1A)	Nil
(c) Total tax paid	0
(d) Date of payment into Government treasury	As per details in Form 16

**DECLARATION BY EMPLOYER**

I, **RAGHAVENDRAN HARINATH** S/o Sri. **NARAYANAN RAGHAVENDRAN** working as **SENIOR DIRECTOR FINANCE**, do hereby declare on behalf of Cognizant Technology Solutions India Private Limited that the information given above is based on the books of account, documents and other relevant records or information available with us and the details of value of each such perquisite are in accordance with section 17 and rules framed thereunder and that such information is true and correct.



Place : Chennai

Date : 03-Jun-2024

Signature of the person responsible for deduction of tax

Full Name : RAGHAVENDRAN HARINATH

Designation : SENIOR DIRECTOR FINANCE