



**Sankara Sarma Akella**  
**O Fallon**

**09 May 2022**  
**00310276**

Dear **Sankara Sarma**,

We are pleased to offer you a temporary assignment in in O Fallon, Missouri in the United States, with effect from 29 Apr 2022 or the actual travel date.

Your appointment letter with Wipro Limited shall remain in full force and effect. However, during the term of your temporary assignment in the United States, the terms of this letter agreement shall control the terms and conditions of your employment. In the event of a conflict between this letter agreement and your appointment letter, the terms of this letter shall govern.

This assignment in the US is subject to your completing Section 1 of the I-9 Employment Eligibility & Verification form before the end of your first day of employment in the US. In the event you do not complete the I-9 form within this time, you will not be permitted to work in the US.

Your work permit is processed as per the requirement of your present assignment. Any change in role, client or location requires amendment or transfer of your work permit. Hence any movement without approval or completion of this process is non-compliance.

You need to raise a request in myWipro >> App Store >> Travel and Expense>>GIMS>> Initiate Request >> Work Permit/Visa Initiation >> For Self >> Extension/Amendment/Transfer. Ensure completion of all formalities and approvals before movement.

You are also requested to update your new contact details in myWipro> My Data > My Office details.

For further assistance, please log a call at <https://helpline.wipro.com>

### **1. Duration of Temporary Assignment**

During your temporary assignment, you shall be employed on an at will basis, which means that either you or Wipro shall retain the right to terminate the assignment or the employment relationship at any time, for any reason or for no reason at all. However, assuming that you fulfill your responsibilities in an acceptable manner and your services are required, it is anticipated that your temporary assignment shall last for approximately **519** days. This will be subject to review and you may be required to curtail or extend your stay for a further period. In case there is extension of assignment beyond the period of days mentioned, then the terms of deputation letter continue to hold validity.

### **2. Work Norms**

While on assignment abroad, you will observe and respect the rules and regulations with regard to working hours, discipline and work norms, as applicable to the client. You will devote yourself exclusively to the business of Wipro and the client you are assigned to. You will not take up any other work, part-time or full-time for remuneration or otherwise.

### **3. Reporting**

Wipro reserves the right to determine your duties, responsibilities and reporting relationships. Initially, you will report to Ifeoma Twinkle Dike but this is subject to change at any time, at Wipro's sole discretion.



#### **4. Status of Residence in USA:**

You shall not seek any change in status of residence in USA and shall be required to return to India on completion of your assignment. Should there be any violation of laws in USA, you will bear all the costs in connection with the consequences including repatriation that may arise out of your action. The company's decision in this regard will be final and binding.

Registration Process: You are required to register with the Social Security office for the SSN immediately on arrival at the onsite location and the SSN details should be updated in myWipro > App Store > My Data > Bank Details > BANK TYPE : PAYROLL BANK as this is compulsory for payroll processing. Log in to <http://www.ssa.gov/ssnumber> for further details on SSN.

#### **5. International Travel Policy**

Travel to and from your overseas assignment will be governed by the provisions of the International Travel Policy.

#### **6. Termination of Assignment**

Wipro requests that, in the event you wish to resign your employment, you provide at least two week's advance notice of your last working date. If your India employment agreement requires a notice period greater than two weeks (i.e., one month or two months), Wipro encourages you to provide the greater amount of notice. Please also note that in accordance with the International Travel Policy, you cannot raise a Return Travel Request (RTR) for you or your family members if you resign your employment with Wipro.

#### **7. Settlement of Forex**

You are expected to settle the forex advance within 15 days of your reporting for work in India. The offshore salary processing and any onsite salary arrears payment will happen only after settlement of your forex. In case of exit from company while at Onsite, you are required to settle the outstanding amount in US Dollars.

#### **8. Compensation & Benefits**

Details of Compensation and Benefits program applicable to you is explained in the Annexure 1 below for your reference.

#### **9. Employee Handbook**

Wipro's Employee Handbook of applicable policies is available on My Wipro > App Store > My Policies > North America > USA > My Information Source. The Employee Handbook contains important information on Wipro's policies and your obligations as an employee. We urge you to read the entire Employee Handbook carefully and abide by the policies and procedures it describes. The policies and procedures in the Employee Handbook may undergo changes including in view of changed local laws from time to time and this may or may not be communicated to you. You are advised to keep yourself updated on such changes by reading through this on myWipro. Please be advised that nothing in the handbook constitutes an employment contract or other contract between Wipro and you.

#### **10. Statutory Deductions**

The company will make necessary statutory deductions from your gross US allowances and directly pay on your behalf to the concerned authorities. These deductions are as under:

- (i) Payroll Taxes: Payroll taxes is a statutory payment which the company will directly pay on your behalf to the state authorities out of your gross wages (including your Indian Salary, US allowances, Federal and state taxes payable by you).



- (ii) Federal/State Income Tax: The Company will make payments on your behalf for Federal and State taxes as and when applicable, as per US Tax Laws. You will be issued certificates confirming the payments at the appropriate time, as prescribed by the US Tax Laws.

## **11. Confidential Information**

In consideration of the opportunity to fulfill this temporary assignment, you give the following confidentiality covenant. You agree to comply at all times with Wipro's Confidentiality and Conflict of Interest Policies and maintain as secret and confidential all Confidential Information (as defined in that Policy) and further agree that you shall not use or divulge or disclose any such Confidential Information, except as may be required under obligation of law or as may be required by Wipro. This covenant applies to Confidential Information belonging to Wipro or any of its clients, customers, or business partners, and this covenant shall survive the termination of your temporary assignment or your employment.

## **12. Non-Competition**

For and in consideration of the Company's entering into this Agreement and providing the compensation outlined herein, employee agrees that, during the Employment and for a period of one year after the termination of the Employment (irrespective of the reason for the termination of the Employment hereunder), the Employee shall not engage in any Competitive Activity. "Competitive Activity" shall mean either: (1) during the Employment, attempting to take or taking a business opportunity, whether for Employee or some third party, that could otherwise go to Wipro or its affiliates; or (2) following the termination of Employment, directly or indirectly, as an employee, consultant, contractor or otherwise, performing services for, contacting for a business purpose, or soliciting the business of any Wipro customer or prospect with whom the Employee has worked or interacted in respect of the service lines addressed by the Employee during the most recent one (1) year of Employment with Wipro.

You further agree that, you shall not seek employment with the client, during your assignment with the client and one year after termination of the employment (irrespective of the reason for such termination of the employment), where you were engaged during course of your employment.

### **12. 1. Non Solicitation**

#### **(a) Non Solicitation of Customers**

In consideration of the Company's entering into this Agreement and providing the compensation outlined herein, Employee agrees that for a period of one year after the termination of the Employment (irrespective of the reason for the termination of the Employment hereunder), the Employee shall not solicit business from any Wipro customer or prospect with whom the Employee has worked or interacted directly during the course of the Employee's Employment with Wipro, nor shall the Employee seek to induce such customer or prospect to terminate, modify, or reduce its business relationship with Wipro.

#### **(b) Non Solicitation of Employees**

During the Employment and for a period of one year following the termination of the Employment (irrespective of the reason for the termination of the Employment), the Employee shall not, either directly or indirectly, solicit or encourage any current or Former Company Employee to terminate his or her employment with the Company. Nor shall Employee, either directly or indirectly, engage, hire, or retain any current or Former Company Employee to perform services of any type that the Company can render. ("Former Company Employee" means an individual who has left the Company within a span of 180 days.)



### **13. Transfer of Intellectual Property Rights**

The Employee agrees that all worldwide rights, title and interest in any and all advances, computer programs, concepts, compositions, data, databases, designs, discoveries, domain names, drawings, formulae, ideas, improvements, integrated circuit typographies, inventions, know-how, mask works, sketches, software, practices, processes, research materials, trade-secrets, work methods, patents, trade-marks, copyright works and any other intellectual property (whether registrable or not) produced, made, composed, written, performed, or designed by the Employee, either alone or jointly with others, in the course of the Employee's employment with the Company and in any way relating to the business of the Company (the "Intellectual Property"), shall vest in and be the exclusive property of the Company. The Employee agrees that both during the term of this Agreement and following the termination of employment with the Company, the Employee will fully and promptly disclose to the Company, complete details of any Intellectual Property right arising in connection with the Employee's employment, with the intention that the Company shall have full knowledge and ownership of the working and practical applications of such right. At the expense of the Company, the Employee shall co-operate in executing all necessary deeds and documents and shall co-operate in all other such acts and things as the Company may reasonably require in order to transfer, vest and assign such Intellectual Property rights in the name of the Company.

The Employee hereby waives any and all author's, moral, and proprietary rights that the Employee may now or in the future have in any Intellectual Property developed in the course of the Employee's employment with the Company. The Employee agrees that the Company shall have the sole and exclusive ownership of and right of control over any and all business, customers, and goodwill created or developed by the Employee in the course of the Employee's employment with the Company, including without limitation all information, records, and documents concerning business and customer accounts and all other instruments, documents, records, data, and information concerning or relating to the Company's business activities, interests and pursuits.

### **14. Severability of Terms**

In the event that any of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal or unenforceable in any reason, the invalidity, illegality or unenforceability will not affect the other provisions of this Agreement, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

### **15. Governing Law/Jury Waiver**

You agree that this agreement shall be governed by and construed in accordance with the law of the jurisdiction to which you are assigned. In the case of a dispute concerning the restrictive covenants above (confidentiality, non-competition, and non-solicitation), you agree that a court will apply the law of the jurisdiction that gives maximum effect to those covenants. Accordingly, in the event that you and the Company disagree about the law that shall apply, you agree that a court will choose the law of the jurisdiction that gives best protection to the Company's legitimate business interests. You agree that any dispute concerning your temporary assignment or this agreement shall be resolved by a judge alone without a jury.



Please sign and return a copy of this letter as a token of your acceptance of the above terms and as an authorization to the company to remit all applicable Payroll taxes and withholding on your behalf.

Yours sincerely,  
for **WIPRO LIMITED**

A handwritten signature in black ink, appearing to read "Subhasish Biswas", is shown within a light blue rectangular box.

**Subhasish Biswas**

**Global Head - Human Resources Shared Services**

I agree to accept the terms and conditions mentioned in the letter along with the annexure. I hereby authorize Wipro to deduct the necessary employee contribution of the Health insurance premium based on the type of Wipro provided health plan I elect details of which are on myWipro. I further authorize the company to deduct at source applicable payroll related taxes.

**Sankara Sarma Akella**

Date: **09 May 2022**



## ANNEXURE 1

### A. ONSITE COMPENSATION:

Band: GROUP B2

[Currency: USD ]

Component	Per Annum	Payable
Base Salary	65675.04	With Each Paycycle
Sub Total (a)	65675.04	
Variable Pay		
Target Variable Pay	1466.04	Quarterly
Variable Pay Allowance	3858.96	With Each Paycycle
Sub Total (b)	5325.00	
Total Compensation (c)	71000.04	



The sum total of the above compensation constitutes your Global Gross Salary and your India component of salary is included in the total onsite salary. Please note that management reserves the right to advance payments from any of the deferred/variable pay program to meet legal requirements and pay the balance as and when due, as per policy.

India salary (India Basic and PF component) will be processed and paid separately in India and USD equivalent of this sum will be deducted from the Onsite net salary payable to you. This is done in order to ensure social security contribution continues as is and you are not affected. Exchange rate is determined from time to time based on average rates.



## **Variable Pay**

Structure of Variable Pay program applicable to you will depend on whether your fixed salary is lower or higher than prevailing LCA wages (Labour Condition Application) rules of US Department of Labor. If your fixed salary is lower than LCA wage norms, Variable Pay will be structured as Variable Pay allowance to the extent of difference of sum of all salary components other than Variable Pay and the prevailing wage applicable as per LCA, any remaining amount of Variable Pay payable will be structured as Target Variable Pay. If your fixed salary is equal or higher than LCA wage norms, your entire Variable Pay component will be structured as Target Variable Pay and you will not be eligible for Variable Pay allowance.

For purpose of calculation of Variable Pay structure, your fixed salary is sum of Base, CCA and Special Allowance.

### **Target Variable Pay:**

Target Variable Pay , if applicable, will be paid out as per Wipro Variable Pay policy. Please refer to myWipro > App Store > My Policies > Common Policies Across Countries > Variable pay.

Your targeted Variable Pay amount indicated above will be paid subject to the Company' s sole discretion, and assuming that you meet your goals and objectives as identified from time to time.

You will be eligible for Variable Pay payout only if you are on the payroll on the last day of the fiscal quarter.

Please note that the management reserves the right to advance payments of Variable Pay to meet legal requirements of minimum wages as applicable and pay the balance as and when due.





## **B. US Payroll Processing**

Wipro US follows a biweekly pay cycle i.e. salary for Week 1 and Week 2 will be paid on the Friday of Week 3, salary for Week 3 and Week 4 will be paid on the Friday of Week 5. If the pay date falls on a bank holiday, then the salary will be paid on the preceding working day. The biweekly payroll calendar with details on the pay periods and pay dates is updated in the My Policies section of myWipro. In compliance with US laws, computation of pay for partial pay periods is derived based on the work week, and the number of days worked in that pay cycle.

US Salary is processed and deposited at the US Bank Account updated in myWipro. Please note that India component (Basic and PF) processed in India gets deducted from the net US salary per pay check.

For further details, please refer to My Wipro > App Store > My Policies > North America > USA > My Financials.

## **C. ONSITE BENEFITS**

### **(a) Comprehensive Medical Insurance (coverage includes Dental & Vision)**

Comprehensive health insurance plan including medical, dental, vision and pharmacy benefits through choice of two health plans (Option 1 or Option 2). To enroll, you will receive detailed instructions separately.

You will find a quick summary of plans and applicable premiums here: My Wipro > App Store > My Policies > North America > USA > My Financials > Wipro Benefits Manual

For detailed coverage, refer the medical plan Summary Plan Document (SPD) here: My Wipro > App Store > My Policies > North America > USA > My Financials

### **(b) Life Insurance and Accidental Death & Dismemberment**

Coverage equaling one time Annual Base salary for most Bands within the limits defined. You will find a quick summary of Life and Accident insurance benefit here: My Wipro > App Store > My Policies > North America > USA > My Financials > Wipro Benefits Manual.

For detailed coverage, refer the Life and Accident Insurance Summary Plan Documents (SPD) here: My Wipro > App Store > My Policies > North America > USA > My Financials.

### **(c) Short Term Disability Insurance**

For eligible employees, short term disability benefits commence on the 8th day from the date of being sick/injured. The maximum benefit duration is 25 weeks. Weekly benefit of 66 2/3% of basic weekly income subject to maximum of US\$ 4000 per week as per the terms of policy. Assignees are not eligible for Long Term Disability Insurance.

### **(d) Retirement Benefits**

The 401(k) plan is a tax -qualified retirement plan. The benefit allows you to save on current US income tax and build your saving for retirement. If you had enrolled for 401(K) in your previous assignment, please note that your deductions have been zeroed out and that you will need to re-enroll into the 401(K) plan through the U.S. benefits enrollment tool, if you are interested in participating in the 401(k) plan.



For more details, logon to myWipro > Information Source > People Practices > Americas > USA > My Financials > 401(k) Plan Document

#### **(e) Initial Stay**

If your assignment duration is more than 90 days, then employees are eligible for stay in hotel for a maximum of 7 nights on arrival in USA. Company will bear reasonable actual lodging expenses alone for this stay, subject to limits mentioned in the policy. Additionally, the company will reimburse out of pocket differential expenses on boarding, commute at actuals for the first week of stay up to a maximum limit of USD 300 for band B3 and below and USD 500 for band C1 and above.

For detailed policy refer to MyWipro > App Store > My Policies > North America> USA > MyTravel > Travel Policy- US Assignees

Note: In case your assignment duration is less than or up to 90 days only, then different policy limits apply for the stay. Refer: MyWipro > App Store > My Policies > North America> USA > MyTravel > Travel Policy - US Assignees (employees travelling for up to 90 days)

#### **(f) Car Advance**

In addition, you will also be eligible for a car advance if your assignment is for a period of more than 90 days. The quantum is based on your band and details of the limits are available in the My Policies section in myWipro. Disbursement will be subject to actuals within the applicable limit. Recovery of this advance will be done in 20 equal installments, in accordance with applicable state law. The first installment will be deducted from the next payable wages after the loan is disbursed. Supporting documentation is required to be submitted for availing this loan.

For more details, please refer the Car Loan policy in myWipro > App Store > My Policies > North America> USA > My Financials > Car Loan.

#### **(g) Paid Time Off (PTO)**

You will be covered under the US PTO policy from day one of your assignment. PTO can be used for any reason like vacation, sickness and spending time with loved ones. The PTO entitlement is based on years of service with Wipro as detailed below

<b>Year of service with Wipro</b>	<b>Annual PTO accrual</b>	<b>Maximum PTO accrual (Accrual's case once maximum is reached)</b>
<b>&lt; 2 years</b>	<b>16 days</b>	<b>16 days</b>
<b>2-5 years</b>	<b>18 days</b>	<b>18 days</b>
<b>5-10 years</b>	<b>20 days</b>	<b>20 days</b>
<b>&gt; 10 years</b>	<b>22 days</b>	<b>22 days</b>

Wipro provides 8 paid holidays per calendar year. If you are working at a client location that provides more than 8 holidays, you will have to apply for PTO for all additional holidays above 8. If you are based at a client location that practices forced shutdown, you will have to apply for PTO for 100% of the days that the offices are closed.



For detailed policies please refer to My Wipro > App Store > My Policies > North America > USA > My Day at Work > US- Vacation Policy. Please note that the above benefits are subject to change or elimination without prior notice at Wipro's sole discretion. For further clarifications, please log a call at <https://helpline.wipro.com>