

February 13 , 2018

Sayon Adhikary

Associate ID: **485867**

Designation: Associate

#1203, 2nd Floor, 26th Cross 18th Main Road, HBR Layout 5th Block, Aswathnagar Bangalore

Dear Sayon

Congratulations on your new assignment. I am pleased to confirm your secondment from Cognizant Technology Solutions India Pvt Limited (“CTS India”), to **Cognizant Technology Solutions Benelux BV**, (“CTS Host”) during which time (the “Secondment”) you will be working in **The Netherlands**, (“Host Country”). For the purposes of this letter, India will be the “Home Country”.

The commencement date of this Secondment will be on **19 March 2018** (“Secondment Start Date”) and, unless terminated earlier or extended by CTS India, it will end on **18 March 2020** (“Secondment End Date”).

Employment relationship and contract

Employment relationship

While on Secondment, you will continue to be legally employed by CTS India and CTS India will have a lien over your employment. Although the employer’s authority remains with CTS India, CTS India confirms that it has delegated authority to your manager at CTS Host (“CTS Host Manager”) to issue specific day-to-day instructions according to the needs of business and the good execution of the services during the assignment. In this regard (but subject to the terms of this letter), it is expressly agreed that CTS India shall release you from all obligations and responsibilities to provide your services and carry out work in India.

Contract

During the Secondment, unless expressly authorized to do so you shall have no right or authority to negotiate or conclude any contract, or incur any obligation or liability which shall be binding upon CTS India, CTS Host or any of its or their other affiliates including direct subsidiaries or branches.

Other than in relation to CTS India’s right to require you to carry out services for it, the terms of your offer letter with CTS India dated **10 February 2015** and any applicable policies (both as amended from time to time) (together being the “Offer Letter”) will continue to apply (including, without limitation, any obligations of confidentiality that you may owe). In particular, only CTS India will have and maintain the rights set out below and may delegate, at its discretion, those set out at (ii) through (iv).

- i. the right to terminate the employment relationship,
- ii. the right to designate and/or substitute you as required by CTS Host; and
- iii. the right to grant or approve all promotions, increments, discretionary bonuses where applicable and make final decisions regarding other compensation matters related to you.
- iv. the right to exercise disciplinary procedures or sanctions

During the period of your Secondment you will continue to be bound by Cognizant’s Core Values and Standards of Business Conduct Policy, Cognizant’s memorandum concerning prohibition on disclosure of use of inside information, Cognizant’s Acceptable Use Policy, its Anti-Corruption and Bribery Policy and any other policies that are expressed to have global effect.

Termination and variation of Secondment

This Secondment can terminate in four ways:

1. automatically on the Secondment End Date unless an extension is expressly agreed in writing with you;
2. by you or CTS India giving 30 days' notice in writing to the other;
3. by you giving notice of termination of your contract of employment with CTS India. Under such circumstances, you will abide by the notice period mentioned in the Offer Letter (generally 60 days). Your Secondment may probably end immediately, or at such a time that CTS India or your CTS Host Manager deems reasonable and required;
4. with immediate effect by CTS India, if it believes – after notification by and in liaison with CTS Host – that you have breached any term of your Secondment or employment agreement, including the conditions set out at the top of this letter or committed any act of misconduct.

On termination of your Secondment as mentioned under 1 and 2, you will continue to be employed by CTS India on the terms of your contract of employment with CTS India,

On the termination of the Secondment, however that comes about, the terms of this letter will no longer apply, and your employment will be subject to the CTS India terms only. CTS India may, at its discretion, transfer you back to CTS India's payroll which may mean that the terms of your visa and/or right to work in the Host Country may no longer be met.

On the termination of your Secondment, CTS India may require you to return to the Home Country (or such other CTS location as may be instructed to you) immediately.

Data Privacy

CTS Host will handle all personally identifiable data that it processes about you according to the applicable Data Privacy Act and its bylaws, and to CTS Host's policies on Personal Data Privacy.

You acknowledge that you are aware of and consent to CTS Host's processing and retention of personal information about you in order to administer your Secondment. This comprises inter alia administration of management, any financial, visa or social security information CTS Host may need to process as well as reporting to public authorities. The personal information may be sent to CTS India or Cognizant in the USA for central filing.

Personal information comprises inter alia name, age, photo, private contact details and other personal information, position, financial information, performance, goal achievement, previous work experience and job applications. By participating in or receiving any allowances, benefits or training or other programmes that may be offered to you from time to time, you are presumed to have consented to disclosure of the personal information to designated third parties, who wholly or in part deliver or administer the programmes.

You are entitled to demand, and have an individual duty to contribute to ensuring that the personal information we hold about you is correct and updated as necessary.

Exclusivity

To undertake work (paid or otherwise) for other organizations or conduct work on your own account in Host Country for the duration of the Secondment, prior consultation is needed in order to assess if your requested activities are reconcilable with the activities for Cognizant.

Entire Agreement

- Each party acknowledges and agrees with the other party that this agreement constitutes the entire agreement and understanding between you and CTS India on its subject matter and supersedes any previous arrangement, understanding or agreement (whether in writing or not) between you and CTS India relating to its subject matter. If, during your Secondment, there is any conflict between the terms of this agreement and the terms of your

contract of employment with CTS India, the terms of this agreement will prevail.

At the time of entering into this agreement neither party has relied on any statement, representation, assurance or warranty of any person or third party (whether party to this agreement or not and whether in writing or not) other than as expressly set out in this agreement. The parties further agree that no variation of this agreement shall be valid unless it is in writing and signed or agreement to such variation is acknowledged in writing by or on behalf of each of the parties.

The terms of this agreement are subject to Indian law, and the parties agree to submit to the exclusive jurisdiction of the Courts of India.

All the terms in this letter reflect current policies and practices and may be amended from time to time.

If you have any questions regarding the Secondment, either now, or during the term of the Secondment, please feel free to contact your Talent Manager.

Please countersign this letter to confirm your agreement with its terms. You should retain one copy for your records, and return the countersigned copy.

Yours Sincerely,

Sathish Jeyaraman
VP – Human Resources
Cognizant Technology Solutions India Pvt. Limited

I confirm that I understand and agree to the terms of this letter and Annexure attached herewith.

Associate Name & Associate ID Sayon Adhikary (485867)

Date: 13/02/2018

Annexure

India Benefits during Secondment

CTS India Payroll

Your CTS India payroll will be suspended and all compensation will be delivered in accordance with the terms of the secondment letter issued to you by CTS Host. Upon termination of the Secondment and return to the Home Country, for whatever reason, CTS India payroll will resume immediately.

Leaves

Your leave accrual in the Home Country will be suspended while on Secondment and will get regularized on return to the Home Country. You can use all the accumulated leave in India, if you return in the same holiday year or the next depending on the leave type, thereafter they will lapse. Please refer to the Home Country Leave Policy for more details.

Social Security Contribution

As you are traveling to a country with which India has signed a Social Security Agreement (SSA), your Secondment shall be governed by that agreement.

During the Secondment period, you will continue to contribute to Provident Fund based at EPFO's statutory ceiling limit. CTS Host will make a matching contribution to your PF contributions. Your PF contributions will be deducted from the Host payroll on a monthly basis, and paid out to EPFO authorities.

During the Secondment tenure, your monthly contribution will remain consistent (in Indian rupee terms) and will not be pro-rated based on days spent on Host payroll.

On your return to India post Secondment, your contributions will get determined as per the EPFO statutory ceiling limit or 12% of India Basic, whichever is higher.

Gratuity

Your Secondment period will be considered for gratuity calculations and will be subject to the India Gratuity policy. Your gratuity will be calculated based on last drawn Indian Basic salary prior to Secondment period.

Medical Insurance

You and your dependents will continue to be covered by India Medical Insurance while on Secondment and will be governed by India Medical Insurance policy. Your current coverage will be till the end of the policy period and should be renewed by you at the time of policy renewal to continue with India Medical Insurance.

Life Insurance

You will be eligible for enhanced Life Insurance cover only for the period of Secondment. You will be covered to extent of INR 30 Lakhs or India Life Insurance cover, whichever is higher.

Travel Advance

You will receive an advance payment of Euros 4,000 from CTS India prior to your departure. This is to defray initial expenses incurred towards setting up of your new residence, travel, and possible late payment of your first salary.

The advance will be recovered by CTS Host from your pay in 5 equal instalments, starting from your 2nd month's pay from CTS Host. In the event of early termination of the Secondment you shall pay back the unsettled amount towards the advance to CTS India/or as instructed by CTS India.

Conveyance

Expenses incurred for the journey between your main residence and the airport on arrival and departure from Home Country (at the beginning and end of your Secondment) will be reimbursed by CTS India at actual cost on submission of bills, pursuant to the terms of the Global T&E policy.

Tax Filing

You will be responsible for complying with Indian tax rules and filing appropriate tax returns in India.

Host Compensation and Benefits

You will receive a letter from CTS Host detailing your Host Country compensation and related terms and benefits for your Secondment tenure.

Sayon Adhikary

Associate ID: **485867**

Designation: **Associate**

#1203, 2nd Floor, 26th Cross 18th Main Road, HBR Layout 5th Block, Aswathnagar Bangalore

Dear Sayon

As set out in the secondment letter issued by Cognizant Technology Solutions India Private Limited (“CTS India”), you have been seconded to **Cognizant Technology Solutions Benelux BV**, (“CTS Host”) during which time (the “Secondment”) you will be working in **The Netherlands**, (“Host Country”)

The commencement date of this Secondment will be on **19 March 2018** (“Secondment Start Date”) and, unless terminated earlier or extended by CTS India, it will end on **20 March 2020** (“Secondment End Date”).

For the purposes of this letter, India will be “Home Country”.

Conditions

Your Secondment is conditional upon:

- timely local regulatory permission (appropriate work visa) being obtained for you to work in the Host Country (if applicable);
- your prompt compliance with requests (including the provision of information and documents) made by CTS Host in relation to local tax or immigration requirements;
- your prompt compliance with requests (including the provision of information and documents) by CTS India in relation to India Provident Fund Certificate of Coverage application where you are eligible for such application.

Employment relationship and contract

While on Secondment, you will continue to be employed by CTS India and CTS India will have a lien over your employment. CTS India has confirmed that it has delegated authority to your manager at CTS Host (“CTS Host Manager”) to issue specific day-to-day instructions according to the needs of business and the good execution of the services during the Secondment (but subject to the terms of this letter and the secondment letter from CTS India). In this regard, it is expressly agreed that CTS India shall release you from all obligations and responsibilities to provide your services and carry out work in India.

During the period of your Secondment you continue to be bound by Cognizant’s Core Values and Standards of Business Conduct Policy, Cognizant’s memorandum concerning prohibition on disclosure of use of inside information, Cognizant’s Acceptable Use Policy, its Anti-Corruption and Bribery Policy and any other policies that are expressed to have global effect.

Termination and variation of Secondment

With regard to termination of your Secondment, you will be bound by the conditions mentioned in the secondment letter issued by CTS India.

Working Hours

You will follow CTS Host’s working hours as communicated from time to time. However, at the client site you will be required to recognize the client working hours.

Governing law

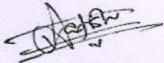
The Secondment (except for Annexure 2) is governed by the laws of India. CTS Host can enforce the Annexure 2 in accordance with the Host Country laws.

If you have any questions regarding the secondment, either now, or during the term of the Secondment, please feel free to contact your Talent Manager.

All the terms in this letter reflect current policies and practices which **may be amended from time to time**. The latest versions upon arrival and as amended during your Secondment will be applicable to you and your Secondment, amongst which CTS Host's International Relocation Policy.

Please countersign this letter to confirm your agreement with its terms. You should retain one copy for your records, and submit the countersigned copy.

Yours Sincerely,



Pradeep Bhaskaran
AVP – Human Resources
Cognizant Technology Solutions B.V.

I confirm that I understand and agree to the terms of this letter and Annexure attached herewith.

Associate Name & Associate ID Sayon Adhikary (485867)

Date: 13/02/2018

Annexure 1

Compensation and Benefits

Net Allowance

Annual Host Net Allowance: **Euro 35500** (this will be paid in 12 equal instalments). The salary may be pro-rated based on the days spent on Host payroll.

Holiday Allowance

The Annual Host Net Allowance is inclusive of the Holiday Allowance.

Housing Allowance

In case of dependents traveling on a dependent visa to Host Country, you are entitled to receive an annual Housing Allowance of **Euro 3600**, paid in 12 equal monthly instalments. The Housing Allowance will be paid only from the date HR is informed about the dependent's presence in Host country and cannot be back-dated. It's your responsibility to inform the HR once the dependents have arrived in Netherlands

A full month's instalment will be paid if the dependents' arrival falls between the 1st and the 15th of the month. If the dependents' arrival date is 16th or later, you will receive only half of the monthly allowance for that month.

The housing allowance will only be included in the Host Net Allowance post the submission of the following documents which are to be emailed to Netherlands-HRSS@cognizant.com.

- Marriage registration certificate
- Birth or adoption certificate of dependents
- Registration at the local town hall of dependents (Expat Center)
- TEV approval – approval of IND of dependents (NL immigration service)

Variable Salary

Bonus/Incentive will be determined based on the performance of Cognizant globally ("Cognizant" or "Company") and your personal performance according to objectives agreed upon with CTS Host Manager and pro-rated according to your actual start date and end date of Secondment based in any calendar year with CTS Host.

The award of any bonus is entirely at Cognizant's discretion and is only paid to employees on a Cognizant payroll as on the payment date (which is usually by the end of Q1 (March 31) in the calendar year following the year to which the bonus relates).

Relocation Allowance

Kindly refer to CTS Host's relocation policy for details relating to relocation allowance.

Social Security

Provident Fund Contribution:

Kindly refer to the Secondment letter issued by CTS India for details.

Dutch Social Security Contribution:

In the event CTS Host is not able to procure / produce necessary documents from the Home / Host Country social security authorities to exempt you from Host social security payment, CTS Host will pay the social security contributions due in the Host Country. You will be responsible for providing necessary support in a timely manner to obtain the above mentioned document.

Income Tax

Cognizant will pay necessary tax at Host Country for the income earned through Cognizant while on Secondment to CTS Host. CTS Host's liability on tax will be limited to your income paid by the CTS Host via the CTS Host's payroll.

Income tax arising in India due to the net allowance paid by CTS Host, if any, will be borne by the CTS Host. This will be restricted to the extent of liability arising out of this assignment only.

Please do not file any Dutch taxes yourself as this will create complexity and might end up with financial complications and compliancy issues at your address. For any queries about Dutch taxes or if you received any communication from the Dutch Tax Authorities (Belastingdienst), kindly contact Netherlands HRSS; please do not take action.

Stock Related Programs

Where you are in receipt of stock related compensation, the taxes arising on all taxable events remains your full responsibility including stock events accruing or occurring during the international assignment. The company will apply any statutory tax and social security withholdings in accordance with the relevant local laws.

Leaves

You are entitled to 20 days of annual vacation leave, pro-rated for the time spent in Host Country plus any public holidays which may be applicable in the location where you are working during your Secondment. Any additional holiday entitlement remaining at the end of any calendar year shall lapse by June 30 of the subsequent year without entitlement to payment in lieu.

Any unutilized leave, at the end of Secondment, would be paid out through the Host Country payroll.

Medical Insurance

You and your family (spouse and children as applicable) will be covered under through CTS Host sponsored private medical insurance during the stay in Host Country. The medical cover is basic and excludes dental coverage. It's your responsibility to check the coverage and buy additional insurance, if necessary.

The company sponsored insurance coverage for your dependent will be suspended, if he/she starts contributing to the Dutch social security. It is your responsibility to arrange alternate insurance options for your dependent(s), if needed.

The insurance will cover you and your dependents stay at Host Country and will be terminated upon termination of the Secondment or their travel back to Home Country. You are responsible for informing the HR team in CTS Host about the arrival and departure of you and your dependents in a timely manner to ensure registration and deregistration from the insurance. Kindly note that insurance coverage cannot be backdated and you may have to bear insurance costs if your dependents' departure is not communicated in timely manner.

Accommodation

Associates are, in principle, responsible for their own accommodation while on assignment to The Netherlands. The company may provide assistance, per the CTS Host's Accommodation Policy, during the initial period of stay to assist associates in finding initial temporary accommodation and in due course more permanent accommodation once the associates have arrived in the country. In case of additional queries, kindly send an email to RelocationCE.

Family Travel to Host Country

Your dependents may accompany you if your Secondment to CTS Host exceeds the duration specified in the Global T&E Policy (available on the intranet) and subject to the immigration laws and rules of the Host Country.

In the event your family accompanies you to Host Country, CTS Host shall support you in filing the dependent visa application but you are responsible for ensuring that they have the correct permissions to enter and remain in

Host Country.

You and your dependents will be entitled to one return journey between Home Country and the Host Country, subject to the terms of the applicable Global T&E Policy.

Conveyance

Flight expenses and expenses incurred for the journey between the airport and your (temporary) place of residence on arrival in and departure from Host Country (at the beginning and end of your Secondment) will be reimbursed by CTS Host at actual cost on submission of bills and subject to the terms of the Global T&E Policy.

Apartment Lease

If the apartment lease has to be terminated following a change to your Secondment duration before the end of the lease period, CTS Host will reimburse the deposit amount which you may have been required to forfeit by your landlord, subject to approved supporting documentation being produced. Such reimbursement shall be restricted to a maximum of three months' actual rent, excluding maintenance cost and will only be payable if the early termination of the Secondment is not attributable to your performance or conduct or the provision of notice by you to terminate either the Secondment or your employment. In case of additional queries, kindly send an email to RelocationCE.

Tax Filing

CTS Host will be responsible for completing and submitting Host Country tax filing on your behalf.

CTS Host will also file Host Country tax returns on your behalf during your Secondment period, if required by the Host Country tax authorities. You will provide a Power of Attorney to CTS Host to file the taxes either directly or through a nominated vendor. You are responsible for providing all relevant information pertaining to tax return filing within 30 days of any request for the same. In the event of not doing so CTS Host will file tax with the information available and any liability arising for not providing appropriate information within the above set time will be with the associate.

When tax returns are filed and any extra taxes are due to be paid, it will be CTS Host's liability to pay the taxes. However, it will be your responsibility to share the communication from the Host Country tax authorities in a timely manner. Any failure to do so would result in you bearing the additional taxes.

In situations where extra taxes are returned to you by the Host Country tax authorities, it is your responsibility to pay the entire amount back to CTS Host. Failure to repay such amounts may result in disciplinary action being taken against you which could include the termination of the Secondment or your employment (and CTS Host may deduct such repayment from any sums otherwise due to you). By signing this letter you agree to payback any tax returns received by you to CTS Host.

Payments & reimbursement of Income Tax and Tax filing will be governed by the Net Pay Policy. Please refer to the Net pay policy for more details.

30% ruling – Tax Benefit

The 30% ruling is a tax advantage for expatriates who are working in the Netherlands. When the appropriate requirements are met, CTS Host is allowed to grant a tax free allowance amounting upto 30% of the salary which is subject to Dutch payroll tax. This tax free allowance is considered as compensation for extra territorial expenses an expatriate incurs as a result of working outside their home country.

In your Host Country Net Pay allowances (appendix A) the 30% tax free allowance is already included.

Please note that you must file the 30% ruling application with the local vendor appointed by CTS Host (within 2 months after arrival). Failure to apply for the 30% ruling may result in the termination of your Secondment.

Applicable policies

The policies referred to in this letter and/or its Annexures are applicable during your Secondment. The policies

may be amended from time to time. The latest version of the policies applies and can be found on the intranet. By signing this letter you agree to and accept the terms of the applicable policies, as amended from time to time.

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Annexure 2

Upon accepting the Secondment, you agree that you will not:

- undertake work (paid or otherwise) for other organizations or conduct work on your own account in Host Country for the duration of the Secondment, without prior consultation with CTS Host; and
- for a period of one year after termination of the Secondment, directly or indirectly, either on your own or for others, be active in or associated with any customer, client, connection, contact or supplier of CTS Host that you have dealt with during your Secondment.

CTS Host has compelling business reasons for including these restrictions in this Annexure. During your Secondment you will gain knowledge of CTS Host's confidential information, such as pricing, knowhow and processes, which are all determining factors in the success of Cognizant. If any clients or contacts of CTS Host will gain knowledge of this information because of your interaction with them outside the scope of your Secondment or will have you perform work not through CTS India / CTS Host, this will be detrimental to CTS Host and may cause damages to CTS Host.

In case you breach any of the aforementioned restrictions you will, without notice of default, be subject to the requirement to pay to CTS Host a penalty of € 10,000 for each violation and also a penalty of € 1,000 per day for each day that you remain, despite a warning, in violation of the aforementioned restrictions, none of which will prejudice the right of CTS Host to claim full compensation instead of the penalty payments.

I have read, understood and agree to the above

Associate Name & Associate ID

Sayan Adhikary (485867)

Date: 13/02/2018