



APPOINTMENT LETTER

May 20, 2021

Dear **SUBHASH P KUMAR,**

Welcome to Wipro Limited (Company/Wipro') and congratulations on your appointment as **Project Engineer**. The terms of your employment with the Company is listed below. Please be informed that the terms may be modified pursuant to changes in the Company policy updated from time to time.

1. Appointment Details:

- a. The date of appointment is effective from the date of joining, unless otherwise communicated in writing by the Company.
- b. You will be on probation for a period of 12 months from the date of your appointment. On completion of the probation period, your appointment shall be confirmed at the discretion of the Company based on your performance and other criteria as applicable to your band and stream. Unless confirmation is communicated in writing, your probation period shall be deemed to have been extended.
- c. The retirement age is 58 years.
- d. You may be transferred to any other location, department, function, establishment, or branch of the Company or subsidiary, associate or affiliate company, in such capacity as the Company may from time to time determine. In such a case, you will be governed by the terms and conditions of service applicable to the new assignment including compensation, working hours, holidays, leave, people policies, etc.
- e. We provide support to our global customers through various Company locations in India to suit customer requirements by operating 24x7. You would be operating from any of these locations and in any of the shifts, including night shift, as may be decided by the Company, keeping in mind the business needs and deliverables to customers.
- f. This offer of appointment is subject to your successful completion of all curricular requirements as laid down by the University/Institution for award of the degree/diploma and the requirements, including aggregate, specified by the Company for your role, and any other criteria specified by the Company in terms of your educational qualifications on/before the date of appointment.
- g. The copy of this letter duly signed by you, has to be mandatorily submitted on the date of joining,

Registered Office:

Wipro Limited T : +91 (80) 2844 0011
Doddakannelli F : +91 (80) 2844 0054
Sarjapur Road E : info@wipro.com
Bengaluru 560 035 W : wipro.com
India C : L32102KA1945PLC020800



2. Compensation:

You will be eligible for:

- a. Compensation and benefits in accordance with Annexure III - Salary Offer Sheet.
- b. Variable Pay - The details of this component are listed in Annexure V. The Variable Pay program may be changed or modified in part or full thereof from time to time, at the sole discretion of the Company.
- c. Other compensation and benefits in accordance with Company policy as modified and intimated to you from time to time.
- d. Your salary will be reviewed periodically as per Company policy.
- e. Changes in your compensation are at the Company's discretion and will be subject to and on the basis of your effective performance and the performance results of the Company during your period of employment and other relevant criteria.

3. Other Benefits:

You will also be eligible for:

- a. Leave, holidays and working hours as applicable to your stream and location of posting.
- b. Perquisites, if any, as applicable to your band and stream and / or based on functional requirements as determined by the Company.
- c. Participation in the Company's Provident Fund Scheme (PF) as per the policies applicable to your band and stream.
- d. Leave Travel Assistance (LTA) as per the Company's policy.
- e. Wipro Medical Assistance Scheme (MAS) provided you are not covered under the purview of the ESI Act.
- f. Employee Benefits Program sponsored and administered by the Company for management employees, comprising of pension plan or gratuity plan, survivor benefit plan and industrial injury benefits.
- g. Please refer to the detailed policies in the Company's intranet portal i.e. mywipro.wipro.com

4. Responsibilities:

- a. In view of your position and office, you would be expected to perform all responsibilities effectively, diligently and to the best of your ability and ensure results. There may be times when you will be expected to work extra hours to achieve the above when the job so requires. At all times, you are required not to engage in activities that have or will have an adverse impact on the reputation / image and business of the Company, whether directly or indirectly.

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- b. You may be required to undertake travel for business purposes for which you will be eligible for reimbursement of travel expenses as per the Company policy applicable to you.
- c. We are committed to ensure 'Integrity' in all aspects of the Company's functioning. You are expected to comply with all the applicable policies of the Company including the Code of Business Conduct and Ethics ('Policies') as they form an integral part of the terms of your employment with Wipro. Consequently, you are required to understand the scope and intent behind these policies and to comply with the same. These Policies are updated / modified on a periodic basis and new policies may be introduced and notified to employees from time to time and you will be required to comply with the same.
- d. Consistent with (c) above, any matter or situation or incident that may arise that could potentially result, or has resulted, in any violation of the Policies or the terms of your employment, shall immediately be brought to the notice of your Business Unit Head and appropriate disciplinary action will be initiated.

5. Conflict of Interest:

- a. You are required to engage yourself exclusively in the work assigned by Wipro and you shall not take up any independent or individual assignments (whether part time or full time, in an advisory capacity or otherwise) directly or indirectly without the express written consent of your Business Unit Head.
- b. You shall ensure that you shall not, directly or indirectly, engage in any activity or have any interest in, or perform any services for any person who is involved in activities, which are or shall be in conflict with the interests of Wipro.
- c. The Conflict of Interest Policy also refers to the need on your part, during your employment and for a period of one year from the cessation of your employment with the Company (irrespective of the circumstances of, or the reasons for, the cessation) not to solicit, induce or encourage:
 - i. Any employee of the Company to terminate their employment with the Company or to accept employment with any competitor, supplier or any customer with whom you have a connection pursuant to your employment with the Company.
 - ii. Any customer or vendor of the Company to move his existing business with the Company to a third party or to terminate his business relationship with the Company.
 - iii. Any existing employee to become associated with, or perform services of any type for any third party.
- d. In case of any conflict or doubt, please discuss the matter with your Business Unit Head, to understand the Company's position on this and resolve the conflict.

6. Confidentiality:

- a. In consideration of the opportunities, training and access to new techniques and know-how that will be made available to you, you will be required to comply with the Confidentiality Policy of the Company. Therefore, please maintain all Confidential Information as defined from time to time in the Confidentiality Policy of the Company, as secret and confidential and do not use or disclose any such Confidential Information except as may be required under obligation of law or as may be required by the Company and in the course of your employment. This covenant shall endure during your employment and beyond the cessation of your employment with the Company (irrespective of the circumstances of, or the reasons for, the cessation).

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- b. In your work for Wipro, you will be expected not to use or disclose any confidential information, including trade secrets, of any former employer or other person with whom you have an obligation of confidentiality and by signing below you affirm that you have no conflicting obligations or non-compete agreements that would prevent you from working without limitation for the Company.

7. Assignment of Intellectual Property

In connection with your employment and during the term of your employment, upon conception or creation, you shall disclose and assign to Wipro as its exclusive property, all inventions, ideas, concepts, discoveries, techniques, and improvements (including, without limitation, legal documents, training materials, computer software and associated materials) developed or conceived by you solely or jointly with others (whether or not during business hours), and shall comply with the Policies of Wipro in relation to Intellectual Property.

8. Non-Compete

In the course of your employment with the Company you will be providing services to customers or clients of the Company during which process you will be handling sensitive information including but not limited to key customers of the Company, competitor information, customer sensitive information ('Confidential Information'). You acknowledge and recognize that Confidential Information available to you, if leaked, would cause irreparable harm to the Company and its protection is of utmost importance to the Company. You confirm that for a period of six (6) months after separation of your employment from the Company (irrespective of the circumstances of or the reason for the separation), you will not accept any offer of employment from a customer or client with whom you have interacted or worked in a professional capacity representing the Company during the six (6) months preceding the date of separation.

9. General:

This offer of appointment is subject to the precondition that you have not provided us with any false declaration and/or documentation or willfully suppressed any material information. If at any point of time, it is brought to our notice that you have submitted fabricated documentation or made false representation or willfully suppressed material information, you shall be liable to be removed from service with immediate effect and the Company reserves its right to initiate appropriate action as per applicable policy and /or enforce remedies available to us under law.

Please note that you are required to inform us if there are any agreements, oral or written, which you have entered into and which may relate to or affect your commitments under this employment contract.

- a. You acknowledge that you have understood the terms of this employment contract and that you are aware that the specific performance of the terms of this employment contract may be enforced legally, if required. In this connection, if any of the provisions of this letter of appointment are declared or found to be void or unenforceable due to any reason whatsoever, the remaining provisions of this letter shall continue in full force and effect.
- b. These employment terms supersede and replace any existing agreement or understanding, if any, between the Company and you on the same subject matter.
- c. You warrant that you are not prevented by any court or by any other administrative or judicial authority or order from providing the services required under this employment contract. In the event that you are not a citizen of the country of posting, you should have a valid work permit to work in the country of posting.

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d. Your appointment shall be treated as withdrawn in case:

- i. You have not scored minimum aggregate marks of 60% in your 10th Standard or equivalent education.
- ii. You have not scored minimum aggregate marks of 60% in your 12th Standard or equivalent education.
- iii. For Graduates: You have not scored minimum aggregate marks of 60% in your graduation.
- iv. For Post Graduates: You have not scored minimum aggregate marks of 60% in your graduation and 60% in post-graduation.
- v. You have any pending backlogs/ arrears on the date of appointment.

Please note that at any stage, whether during your online test and/or interview process or upon joining the Company, if it is brought to our notice that you have indulged in malpractices or used illegal means to clear your online assessment, the Company shall withdraw or revoke the offer with immediate effect and we reserve our rights to take suitable action against you as we may deem fit.

10. Training Agreement:

As part of your smooth transition from campus to corporate, the Company shall be providing you extensive training through learning interventions from the time of your selection to on-boarding. You shall be provided an opportunity to learn in Pre-Joining programs, Self-directed learning modules, MOOCs, in-classroom learning, on-the-job training, Top Gear modules, and / or customer specific tools and technology learning. Through this extensive training the Company makes significant investment for your project readiness and successful journey in the projects. In consideration of the Company reposing confidence in you and providing you with the opportunity to undergo the training as detailed above and in consideration of the company bearing all the costs in connection with the training besides paying you normal salary and benefits, you solemnly agree to complete the training and continue your employment with the company for a period of **atleast** 12 months commencing from the date of your joining. In case you choose to leave the Company before the expiration of the said period or if your services are terminated before the expiration of the said period, for any reason whatsoever, you shall **be liable** to pay to the Company liquidated damages of up to Rs. 75,000/-(Rupees Seventy Five Thousand only) in the manner defined in the training agreement, signed by you with the Company.

11. Notice Period & Termination:

Your employment with the Company shall be terminable, without reasons, by either party giving one-month notice during probationary period and three months' notice on confirmation. The Company reserves the right to pay or recover salary in lieu of notice period. Further, the Company may at its discretion relieve you from such date as it may deem fit even prior to the expiry of the notice period. However, if the Company desires you to continue the employment during the notice period you shall do so. Notice period and termination of employment contract shall be governed by the applicable internal policies of the Company as updated from time to time.

On acceptance of separation notice, you will immediately hand over to the Company before you are relieved, all correspondence, specifications, formulae, books, documents, cost data, market data, literature, drawings, effects and comply with all the relieving formalities required by the Company. Further, you shall not make or retain any copies of these items.

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12. Pre Joining Program (PJP):

During the time period between your offer and onboarding, the Company will provide you an online, self-directed learning opportunity through a Pre Joining Program(PJP). You will be given a specific technology track to learn and we urge you to utilize this opportunity to gain hands-on experience so as to enable you to obtain a suitable project.

Please confirm that the above terms and conditions are acceptable to you and that you accept the appointment by submitting a signed copy of this letter of appointment with your original signature on the date of joining.

Yours sincerely,
For **Wipro Limited**,

A handwritten signature in black ink, appearing to read "Aparna Shailen", is written over a horizontal line.

Aparna Shailen
General Manager - Human Resources

I have read, understood and agree to accept the employment on the terms and conditions herein.

I shall be reporting for duty on ___ / ___ / ___

Name: _____

Signature: _____ Date: ___ / ___ / ___

Place: _____

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ANNEXURE I

DECLARATION ON CONFLICT OF INTEREST

Wipro Limited has adopted a conflict of interest policy in respect of its employees. This policy is intended to avoid conflict between the personal interest of an employee and the interest of the company in dealings with suppliers, customers and all other organizations or individuals doing or seeking to do business with the company.

Noted below are a few examples of conflict of interest:

- a. For an employee or any dependent member of his family to have an interest in any organization, which has business dealings with the company where there is an opportunity for preferential treatment to be given or received, except where such an interest comprises of securities in widely held corporations which are quoted and sold in the open market or the interest is not material.
- b. For an employee or any dependent member of his family to buy, sell or lease any kind of property, facilities or equipment from or to the company or any affiliate or to any company, firm or individual who is or is seeking to become a contractor, supplier or customer, except with the knowledge and consent of top management.
- c. For an employee to serve as an officer, director or in any other management capacity or as a consultant of another company or organization doing or seeking to do business with the company or an affiliate except with the knowledge and consent of top management.
- d. For an employee to use or release to a third party any data on decisions, plans, competitive bids or any other information concerning the company, which might be prejudicial to the interest of the company.
- e. For an employee or any dependent member of his family to accept commission, a share in profits or other payments, loans (other than with established banking or financial institutions), services excessive entertainment and travel or gifts of more than nominal value from any individual or organization doing or seeking to do business with the company.

I have read the above mentioned 'Conflict of Interest' policy and I declare that there is no 'Conflict of Interest' in my employment. If in future any conflict arises, I will immediately inform my supervisor and notify the top management.

Name:

Date: __/__/____

Signature:.....

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Compliance to Company's Code of Conduct to Regulate, Monitor and Report Trading (Code) by Insiders

Insider Trading is prohibited by both Law as well as by Wipro Limited's (hereinafter to as the "Company") internal policy. Insider trading generally involves the act of subscribing/buying/ selling or dealing in the Company's Securities, while in possession of any Unpublished Price Sensitive Information (hereinafter referred to as "UPSI") about the Company. It also involves disclosing or procuring any UPSI about the Company to/from others who could subscribe or buy or sell or deal in the Company's Securities.

As an employee of the Company you are considered as an Insider and accordingly advised as below:

1. Trading when in possession of UPSI: Employees are strictly prohibited from trading in the Securities of the Company when in possession of UPSI concerning the Company. Trading in securities of the Company is also prohibited for certain designated employees when the trading window is closed. For details please contact: policyclearinghouse@wipro.com.
2. Communication or procurement of Unpublished Price Sensitive Information (UPSI): Employee shall seek, communicate, provide or allow access to "UPSI of the Company to others only for legitimate purposes, performance of duties and discharge of legal obligations and strictly on a need-to-know basis. Employees are strictly prohibited from the following:
 - a) Counseling or disclosing or communicating UPSI to any other person including spouse and/or relatives, except on a need to know basis.
 - b) Counseling as well as expressing opinions or making any recommendations to any person on the Securities of the Company when in possession of any UPSI.
 - c) Unauthorized disclosure or communication of UPSI.
 - d) Procuring any UPSI from others
3. Individual and Personal Responsibility: As per the Code, Company can take appropriate actions like wage freeze, suspension, termination of employment on employees involved in Insider Trading. Insider trading also attracts severe civil and criminal penalties not only on the Insider but also on the Company in certain circumstances. The penalties levied on the employee will not be borne by the Company and the employee individually is responsible.
4. Disclosure requirements: Every employee of the Company and their Immediate Relatives shall disclose to the Company the number of securities acquired or disposed of within two trading days of the transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees. For more details on procedures and guidelines, employees are requested to refer the Company's Code of Conduct to Regulate, Monitor and Report Trading by Insiders. Or write to policyclearinghouse@wipro.com

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ANNEXURE II

PERSONAL INFORMATION AS REQUIRED UNDER INFORMATION TECHNOLOGY ACT, 2000

I -----, confirm that I am voluntarily sharing my Personal Information including documents with Wipro Limited ('Wipro') for the following purposes:

- a. validating my Curriculum Vitae and retaining records on the same for any future reference/verification;
- a. processing my job application including background verification checks;
- b. employment-related actions including record keeping, processing compensation and benefits and any action required in the context of my employment with Wipro.

In this context, I also agree to the retention of such Personal Information including documents by Wipro for any future reference/verification and authorize Wipro to transfer the same to a third party.

I understand that 'Personal Information' means any information including documents, relating to me that is available with Wipro and is capable of identifying me."

Name:

Date: __/__/__

Signature.....

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ANNEXURE III
SALARY OFFER SHEET

Name : SUBHASH P KUMAR

Position : Project Engineer

Career Group: TRB – II

You shall receive salary as detailed below.

COMPONENT	AMOUNT (INR)
Basic	11,670
HRA	5,835
Bonus	2,334
Wipro Benefits Plan (WBP)	4,849
Total Fixed Cash	24,688
PF (Employer Contribution)	1,800
Gratuity (5.31% of Basic)	620
Total Fixed Compensation	27,108
Other Compensation Benefits	
Health benefit (Medical)	600
Variable Pay	
Target Variable Pay	1,459
Target Cost to Company per month	29,167
Total Cost to Company per annum	3,50,004

*Notional sum indicating contribution of 5.31 % of your basic towards provision of Gratuity. Employees will be eligible for payment of gratuity as per the Wipro Policy for the same.

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Apart from the standard salary components, **Project Engineers** are also entitled to the following unique **Company Benefits** to help you manage during exigency.

- a. Onetime Interest free loan of Rs. 20,000/- towards housing deposits or towards purchase of a two wheeler
- b. Onetime Interest free contingency loan of lesser of Rs. 50,000/- and 2 months gross towards housing deposits or illness, death in immediate family or self-marriage
- c. Medical assistance of Rs.15,000 per annum for employees who are not covered under the ESI scheme.
- d. Medical Insurance Coverage up to Rs 2lac per annum.

Date: __/__/__

Signature:.....

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ANNEXURE – IV

I hereby confirm that I shall submit the required academic certificates including but not limited to mark sheet and Provisional or Convocation Degree Certificate within 3 months from my date of joining. I understand that my employment is subject to my aggregate meeting the Company's eligibility criteria and submission of the above mentioned documents.

I hereby declare that all the particulars mentioned above are true to the best of my knowledge. In the event of my failure to submit the above mentioned documents or in case of any discrepancy, I shall be liable for immediate termination of my employment with the Company.

Name:

Date: __/__/__

Signature:.....

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ANNEXURE – V

Variable Pay - A BRIEF OVERVIEW

Variable Pay Policy Summary & Computation:

Variable Pay is a variable component in your salary stack which would be paid out on a quarterly basis. It would be linked to the following parameters:

For employees joining in billable roles, variable pay will be linked to Individual billability, i.e. the number of days employee is billed in a quarter. This factor is applicable only for employees joining in billable roles in Bands Team Rainbow, A1, A2, A3, B1, B2 and B3 and who have variable pay as part of their salary stack.

For employees joining in above Bands in Support roles and central functions, and who have variable pay as part of their salary stack, variable pay will be linked to company's financial parameters. Financial metrics is linked based on specific role for each employee in each quarter, as per the respective financial year policy.

The Variable Pay program may be changed / altered or modified in part or full thereof from time to time, at the sole discretion of the management. It is mandatory for you to complete the quarter for which the Variable Pay applies i.e. you should be on the rolls of the Company on the last working day of the quarter to be eligible for payout under the program.

The detailed policy will be made available on myWipro->myPolicies->Common Policies Across Countries->my Financials->Variable Pay Policy FY 2021-22.

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SOME ADDITIONAL INFORMATION ON THE SALARY OFFER

Basic, Additional Allowance and Bonus:

This are fixed monthly components of your salary and are taxable. They do not vary every month, and are fixed for a particular period.

House Rental Allowance:

HRA is given to the extent of 50% of your Basic. HRA exemption is applicable as per IT rules on submission of rent receipts.

Wipro Benefit Plan (WBP):

Wipro Benefits Plan (WBP) is basket of various allowances/ expenses considered for Income Tax exemption. Under WBP, you will be granted Leave Travel Allowance and Education Allowance. Benefits regarding the use of Telephone/Mobile phone, Non-transferable Meal card can also be availed under the Plan. The actual expenses incurred towards these components are eligible for exemption as per the prescribed Income Tax rules applicable. Thus, you will be subjected to tax for the portion of the allowances that is not exempt. The Income Tax exemption for benefits availed are subject to submission of proofs or other conditions as may be prescribed in this policy. Wipro will grant a Group Allowance, which will be computed after reducing the aggregate cost of allowances/benefits availed under WBP and related recovery of Perquisite Tax and associated charges. Following are your WBP Entitlements:

1. Leave Travel Allowance:

New employees are eligible for LTA provided leave is taken as per the rules of Wipro. For details on Income Tax exemption please refer to [myWipro](#) on joining. The maximum LTA that can be considered for IT exemption is Rs 50,000.

2. Telephone/Mobile Phone Allowances:

The amounts paid by you towards telephone rentals (both landline and mobile) rentals are also towards broadband/ modem hub/ routers/ GPRS etc. for internet usage plans are eligible for IT exception up to Rs. 19,800 per annum under WBP as per prescribed limit in the policy. No expenses in respect of rentals or other charges for pre-paid connections will be eligible under this head.

3. Non-transferable Meal card:

An amount of Rs. 1100 / 2,750 per month towards purchase of Non-Transferable Meal card is eligible for IT exemption under WBP.

4. Education Allowance:

An amount of Rs.100 (additional 300 in case of child in hostel) per child per month up to a maximum of 2 children is eligible for IT exemption under WBP.

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5. New Pension System:

You can contribute between 5% up to 10% of your Basic towards NPS and declare it under WBP. This will be over and above Sec 80C investments.

Retirement Benefits:

It consists of:

- a. **Provident fund-** Where basic is higher than INR 15,000- 12% of your Basic towards Provident Fund. In cases where basic is lower than INR 15,000- Minimum of 12% of (Basic + WBP + Additional (Where applicable) or INR 1800 pm
- a. Notional sum indicating contribution of 5.31 % of your basic towards provision for gratuity.

Employees will be eligible for payment of gratuity as per the Wipro policy on the same.

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Travel, Accommodation, Food & Other Miscellaneous Expenses

Travel

- a. You would be entitled for Rs. 1500 from the date of appointment as a lump sum amount that will be credited with your first month salary. You may utilize this amount towards Travel and you would not need to submit bills towards usage of this amount.
- a. There is no provision for reimbursement/allowance towards any expenses incurred in lieu of attending training or classes at different locations in the same city.

Accommodation, Food & other Miscellaneous Expenses

- a. You would be entitled for Rs.1000 per day for 8 days (total amount of Rs.8,000) from the date of joining. You may utilize this amount towards accommodation, food & other miscellaneous expenses. This would be paid as a lump sum amount that will be credited with your first month salary and you would not need to submit bills towards usage of this amount.
- b. If your posting location (the location where you would be based out of after training) is different from the training location (location where you undergo initial training), you would be entitled for the following:
 - i. Settlement and Miscellaneous Expenses: Rs.1200 per day for 7 days (total amount of Rs. 8,400) from the date of reporting to the posting location. You may utilize this amount towards boarding, lodging, conveyance & other miscellaneous expenses.
- b. Any location change after reporting to posting location will be treated as relocation/transfer and will be covered under the Transfer policy for Team Rainbow. For details you can refer the policy at myWipro-> My Policies -> India->My Travel>Transfer Policy-Team Rainbow.
- c. Campus joiners would not be eligible for accommodation at the Wipro guest houses.

Please note in the event that the employee leaves the organization within 6 months from the date of joining, all payments processed under Joining & Relocation Entitlements shall be recovered from the employee at the time of exit.

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SUMMARY - SOCIAL SECURITY & OTHER BENEFITS*

Medical

1. Medical Assistance Program (MAS)**: This is a medical scheme covering you, your spouse and your children to the extent of Rs.15000 per annum. **This scheme is not applicable for employees covered under the Employee State Insurance Act (ESI).** This limit will be prorated based on your joining and exiting months in a financial year. The amount mentioned as Medical allowance in your salary stack is a notional figure and it indicates average outflow per month and per employee towards MAS. Medical is a reimbursable amount, i.e., it will be paid at actuals on making a claim.
2. Mediclaim: You are eligible for a floater coverage of Rs 2,00,000 per annum for family (self, spouse & children) towards hospitalization. There will be a deduction from your monthly payroll depending on your marital/family status towards the base sum insured premium, 10% of the claim amount has to be borne by you.
If you wish to enhance the coverage, Top up cover options are also available for a highly negotiated premium. More details on the policy are available on My Policies Section in myWipro which is accessible on joining.

Base Medical insurance is to be availed by the employee as default. It is accounted for in deductions as a nominal monthly charge. Top-Up cover is voluntary and charged as applicable during renewal timelines.

3. Annual Health check: Company paid Annual health check-up program is available for employees above 40 years of age.

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India C : L32102KA1945PLC020800





Gratuity Benefit**: Up to Rs. 20,00,000

This provides you a lump sum benefit up to a maximum of INR 20 LPA to be calculated and payable as per applicable laws.

Survivor Benefit Pension Program**:

The Survivor Benefit Plan's objective is to provide a monthly income to the surviving spouse and children of an employee, in the unfortunate event of death while in service. The pension payable is based on last drawn basic salary at the time of death, number of years till retirement, number and age of surviving members.

E.g. If an employee is in Grade B3 with basic of Rs. 15,000 per month and the remaining period before retirement at time of his death is 20 years and he has a surviving spouse and two eligible children, the supplementary Pension payable per month would be as follows: Basic * No of years to Retirement * Grade Factor * % based on number and age of surviving members.

I.e. $15,000 \times 20 \times 2.7\% \times 80\% = \text{Rs. } 6,480$ per month as supplementary pension payable. *Grade Factor is a band specific pre-defined pension Accrual rate.

Loans:

Interest Free Loan: An interest free loan of Rs. 20,000 as per policy is available to facilitate your settling down. The amount is primarily intended to cover housing deposit/assistance towards purchase of two wheeler. This is recovered in 10 equal installments.

Contingency Loan: An Interest free contingency loan of Rs. 50,000 or two months monthly gross whichever is lower as per policy can be availed in case of contingency. This would be recovered in 20 equal installments. Any loan taken above Rs. 20,000 will be liable to tax on the notional interest cost as per CBDT rules.

** These benefits are subject to the terms and conditions of the company policy and cannot be converted to fixed cash.

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1. Your Life and Accident Cover:

a. Group Personal Accident Insurance (GPAI) Program: Rs. 12,00,000 Through GPAI you are covered by way of round-the-clock risk coverage against any accidents occurring while at work or outside of work resulting in partial or total disablement or casualty. Employees can also get an extra coverage for a nominal and highly negotiated premium.

b. Group Term Life Insurance: Rs. 14, 00,000 in the unfortunate event of death on account of either accidents or natural causes, your surviving family members would be eligible for an insurance cover under this policy. This sum insured is inclusive of cover as per EDLI (Employee Deposit Linked Insurance). Employees can also get an extra coverage for a nominal and highly negotiated premium.

Please note: More details on the above mentioned policies are available on My Policies Section in My Wipro accessible on joining. Access through My Wipro -> My Policies -> India > My Financials -> Group Life Insurance/ Personal Accident

The policies mentioned here are policies of the Company as on date, this is subject to change in future as per policies of the Company from time to time.

1. Voluntary Superannuation Policy (VSS)

Wipro Voluntary Superannuation Plan offers an easy and convenient way to help you lead a happy and tension free life by planning your retirement. Starting contribution to pension plan at an early age gives you enough time to contribute towards building your retirement corpus and leverage the compounding interest earned by the corpus year on year. You simply have to choose the scheme that suits your investment horizon and risk tolerance.

A voluntary defined contribution Plan wherein you will have an option to enroll and choose your Pension Service Provider (PSP) within 30 days from the date of joining the company.

We currently have tie-ups with two leading PSPs to manage the superannuation funds. LIC & ICICI offer a superannuation scheme which offers interest on accumulated balance every year. ICICI Prudential also has an Unit Linked Superannuation scheme which offers you a market linked return, range of fund options to suit your risk appetite & transparent fund management.

The enrollment option can be exercised only once in the service with the organization and cannot be reversed once made. VSS enrollment window period will, also, be available once every financial year. The Company, on behalf of the member employee, shall contribute 15% of basic salary, towards the scheme selected by the member. In case 15% of basic exceeds Rs.1,50,000 per annum, member employee will have an option to restrict the contribution to Rs.1,50,000 per annum to avoid perquisite tax (perquisite tax is applicable on contributions exceeding Rs.1,50,000 every year).

Annual pension contribution amount is re-adjusted from fixed cash component and will reflect under 'Pension' component in the salary stack of the enrolled member. The accumulated contribution amount and the interest earned (or the corpus) can be utilized to avail the retirement benefits.

For further clarity, please refer the Policy on My Wipro -> My Information Sources > India -> My Financials-> Deferred Benefits-> Voluntary Superannuation Scheme. After reviewing the related documents if you wish to enroll into VSS, please log onto My Wipro-> My data->My Financials-> Pension, and exercise the option within 30 days of joining the Company. In case you miss enrolling into VSS in this window period, you can do the same in the window period that is available for all employees once every financial year.

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