

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan LTIMINDTREE LTD 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2008
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) LTIMINDTREE LTD 2035 LINCOLN HWY SUITE #3000 EDISON, NJ 08817-3353
2b	Employer Identification Number (EIN) 22-3524303
2c	Plan Sponsor's telephone number 732-248-6151
2d	Business code (see instructions) 541519

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	KALPAK PEDGAONKAR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name LTIMINDTREE LIMITED c Plan Name LTIMINDTREE LIMITED 401(K) PROFIT SHARING PLAN & TRUST	4b EIN 22-3524303 4d PN 001
5 Total number of participants at the beginning of the plan year	5 4651
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 3998 6a(2) 6335 6b 0 6c 926 6d 7261 6e 1 6f 7262 6g(1) 2376 6g(2) 4827 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan LTIMINDTREE LTD 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LTIMINDTREE LTD	D Employer Identification Number (EIN) 22-3524303

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	641231	7262	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 7020143**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)** 1735262
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 145878
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 9290047

▶ TRANSFERS, LOAN PAYMENTS

(6) Total additions **7c(6)** 11171187**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 11171187**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 871036(2) Administration charge made by carrier **7e(2)** 11679(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 3268329

▶ TRANSFERS, LOAN ISSUES

(5) Total deductions **7e(5)** 4151044**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 7020143

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan LTIMINDTREE LTD 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LTIMINDTREE LTD	D Employer Identification Number (EIN) 22-3524303

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

X

YesNo
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA INSTITUTIONAL PLAN SERVICES
04-3516284

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PAYCHEX SECURITIES CORP.
16-1483532

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VOYA INSTITUTIONAL PLAN SERVICES

04-3516284

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64 99	RECORDKEEPER	127697	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

KESTRA ADVISORY SERVICES

35-2552359

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	INVEST ADVISOR	67355	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WILLISTOWERSWATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	INVEST ADVISOR	39042	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VOYA RETIREMENT ADVISORS, LLC

22-1862786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	INVEST ADVISOR	34416	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MERRILL LYNCH PIERCE FENNER

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISORY PLAN	24210	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PAYCHEX INC.

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	12210	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan LTIMINDTREE LTD 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LTIMINDTREE LTD	D Employer Identification Number (EIN) 22-3524303	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2065			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-112	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1535304	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2060			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-111	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3264530	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2055			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-110	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11727115	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2050			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-108	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25471379	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2045			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-109	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23687386	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2040			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-107	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16143812	
a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2035			
b Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS			
c EIN-PN 06-1440627-106	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8213090	

a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2030**b** Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS

c EIN-PN 06-1440627-105	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5157884
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a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET RETIREMENT 2025**b** Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS

c EIN-PN 06-1440627-104	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1657699
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a Name of MTIA, CCT, PSA, or 103-12 IE: VOYA TARGET INCOME RETIREMENT**b** Name of sponsor of entity listed in (a): VOYA COLLECTIVE TRUST FUNDS

c EIN-PN 06-1440627-103	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3161550
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan LTIMINDTREE LTD 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LTIMINDTREE LTD	D Employer Identification Number (EIN) 22-3524303

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	387739	1105
(2) Participant contributions.....	1b(2)	747559	1376
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5977649	
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1085546	3086581
(9) Value of interest in common/collective trusts	1c(9)		100019749
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	64433346	96949854
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		7020143
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	72631839	207078808
Liabilities			
g Benefit claims payable	1g	7099	
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	31257	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	38356	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	72593483	207078808

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	16867136	
(B) Participants	2a(1)(B)	37277825	
(C) Others (including rollovers)	2a(1)(C)	6445813	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		60590774
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	202247	
(F) Other	2b(1)(F)	166539	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		368786
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2736825	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2736825
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		10711662
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9311483
c Other income	2c		407108
d Total income. Add all income amounts in column (b) and enter total	2d		84126638

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	18763242	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		18763242
f Corrective distributions (see instructions)	2f		11149
g Certain deemed distributions of participant loans (see instructions)	2g		78
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	17282	
(3) Recordkeeping fees	2i(3)	411280	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	165022	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		593584
j Total expenses. Add all expense amounts in column (b) and enter total	2j		19368053

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		64758585
l Transfers of assets:			
(1) To this plan	2l(1)		69726740
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **KNAV CPA LLP**

(2) EIN: **92-3540684**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	☒	☐	2198966
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☒	☐	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☒	☐	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024					
A Name of plan LTIMINDTREE LTD 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LTIMINDTREE LTD				D Employer Identification Number (EIN) 22-3524303	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-3581074 53-0181291					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702844A.

LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)

Financial Statements

December 31, 2024, and December 31, 2023

KNAV CPA LLP

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)

Scope and nature of the ERISA Section 103(a)(3)(C) audit

We have performed audits of the accompanying financial statements of LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust) (“the Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024, and December 31, 2023, and the related statements of changes in net assets available for benefits for the years ended December 31, 2024, and December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by banks or similar institutions or insurance carriers that are regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by banks or similar institutions or insurance carriers in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institutions”).

Management has obtained certifications from qualified institutions as of December 31, 2024, and December 31, 2023, and for the years ended December 31, 2024, and December 31, 2023, stating that the certified investment information, as described in note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor’s responsibilities for the audit of the financial statements section —

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audits of the financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's responsibilities for the audit of the financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other matters- Supplemental schedules required by ERISA.

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2024, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2024 (referred to as the “supplemental information”), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, are presented in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion –

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KNAV CPA LLP

Atlanta, Georgia.

October 15, 2025

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavcpa.com
2025-363-US

LTIMindtree LTD 401(k) Plan
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Financial Statements

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Statements of Net Assets Available for Benefits

	As at	
	December 31, 2024	December 31, 2023
<i>(All amounts in United States Dollars, unless otherwise stated)</i>		
ASSETS		
Investments at fair value:		
Mutual funds	96,949,854	64,433,346
Money market funds	-	5,977,649
Common/collective trusts	100,019,749	-
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	7,020,143	-
Total investments	203,989,746	70,410,995
Receivables:		
Participant contributions	1,376	747,559
Employer contributions	1,105	387,739
Notes receivable from participants	3,086,581	1,085,546
Total receivables	3,089,062	2,220,844
Total assets	207,078,808	72,631,839
LIABILITIES		
Benefit claims payable	-	7,099
Others: accrued losses	-	31,257
Total liabilities	-	38,356
Net assets available for benefits	207,078,808	72,593,483
<i>(See accompanying notes to financial statements)</i>		

LTIMindtree LTD 401(k) Plan
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Statements of Changes in Net Assets Available for Benefits

(Amounts in United States Dollars, unless otherwise stated)

	For the years ended	
	December 31, 2024	December 31, 2023
Additions to net assets attributed to:		
Investment income:		
Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-
Total investment income	23,333,617	8,463,527
Interest income on participants' loans	202,247	47,259
Contributions:		
Participants	37,277,825	22,176,332
Employer	16,867,136	9,768,759
Rollover	6,445,813	3,596,237
Total contributions	60,590,774	35,541,328
Total additions	84,126,638	44,052,114
Deductions from net assets attributed to:		
Distributions	18,763,242	8,006,175
Corrective distribution	11,149	7,408
Deemed distribution	78	-
Administrative expenses	593,584	144,505
Total deductions	19,368,053	8,158,088
Net increase	64,758,585	35,894,026
Transfer of assets into the Plan (refer note 1)	69,726,740	-
Net assets available for benefits:		
Beginning of the year	72,593,483	36,699,457
End of the year	207,078,808	72,593,483

(See accompanying notes to financial statements)

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following brief description of LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust) (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established on January 01, 2008, and restated on January 01, 2024. The Plan is a defined contribution plan covering all eligible employees of the adopting employer, LTIMindtree LTD (formerly known as LTIMindtree Limited) (“the Company”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Change of recordkeeper and trustee

Effective January 01, 2024, the Plan transitioned its trustee services to Voya Institutional Trust Company (trustee) and recordkeeping services to Voya Institutional Plan Services, LLC and Voya Retirement Insurance and Annuity Company (collectively referred to as “Voya”).

Change of Plan name and transfer of assets into the Plan

Effective January 2024, the Plan merged with Mindtree, LTD. 401(k) Plan. Effective January 1, 2024, the Plan name was changed from LTIMindtree Limited 401(k) Profit Sharing Plan & Trust to LTIMindtree LTD 401 (k) Plan.

As a result of the merger, 1,595 participants’ assets totaling \$69,726,740 were transferred into the Plan from Mindtree, LTD 401(k) Plan. Owing to the Plan merger, effective January 01, 2024, the Plan recognizes service with Magnet 360, LLC, Discoverture Solutions, LLC, and Relational Solutions, Inc., erstwhile participating employers in Mindtree, LTD. 401 (k) Plan.

Eligibility

All employees of the Company are eligible to participate in the Plan, subject to the eligibility requirements and exclusions set forth in the Plan document.

Participant contributions

Contributions are made to the Plan by the Company on behalf of each eligible participant based upon the participant’s elected compensation deferral through payroll deductions. The deferrals are funded by the Company at the end of each payroll period. Eligible participants may defer an amount up to the Elective Deferral Dollar Limit and the Code §415 limitation. Participants who have attained age 50 as of the end of the Plan year are eligible to make catch-up contributions. The Internal Revenue Service (“IRS”) imposes a maximum limit on the total amount of contributions a participant may receive under this Plan. This limit applies to all contributions the Company makes on behalf of the participants, all contributions participants contribute to the Plan, and any forfeitures allocated to any of the participant accounts during a Plan year. Under this limit, the total of all contributions under the Plan cannot exceed a specific dollar amount or 100% of the participant’s annual compensation, whichever is less. The Plan also permits employees to contribute balances from other qualified plans (“rollover contributions”).

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Employer contributions

Effective January 1, 2023, the Company contributes safe harbor matching contributions equal to 100% on the first 3% of eligible earnings that are deferred as an elective deferral and 50% of the amount of the matched employee contributions that exceed 3% of the Plan compensation but that do not exceed 5% of the compensation. The Plan also permits employer non-elective contributions to be paid to participants. There were no employer-non elective contributions for the years ended December 31, 2024, and December 31, 2023.

Participant accounts

Each participant's account is credited with their deferral contributions, Company matching contributions, and Plan earnings or losses offset by withdrawals and Plan administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Upon retirement, disability, death, or termination, a participant or beneficiary can elect to receive either a lump-sum distribution or an instalment distribution.

Administration

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions that may affect eligibility for benefits. For the year ended December 31, 2024, the Plan administrator engaged Voya as the recordkeeper and third-party plan administrator to assist in the administration of the Plan. For the year ended December 31, 2023, the Plan administrator engaged Paychex, Inc. as a third-party plan administrator to assist in the administration of the Plan.

For the year ended December 31, 2024, Voya Institutional Trust Company served as the trustee of the Plan. For the year ended December 31, 2023, Mid Atlantic Trust Company served as the Plan's custodian. The trustee and custodian received all contributions made under the Plan, held Plan assets, and paid benefits to participants as directed by the Plan administrator.

Plan expenses

Some expenses incurred in administering the Plan are paid by the Company. They are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and notes receivable from participant fees are paid by respective participants as applicable. Investment advisory/ broker and some third-party administrator fees are paid by the Plan.

	Year ended	
	December 31, 2024	December 31, 2023
Recordkeeping fees	411,280	75,148
Contract administrator fees	17,282	-
Investment advisory and management fees	165,022	68,397
Bank or trust report company/custodial fees	-	960
Total	593,584	144,505

Participants are immediately vested in their own contributions (including elective deferrals, rollover contributions, and actual earnings thereon) as well as employer safe harbor matching contributions. For employer non-elective contributions, vesting is determined according to years of service, with a year of vesting service generally requiring 1,000 hours of service during a Plan year. More than 500 hours of service must be completed in a plan year to avoid a break in vesting service. All participants are vested in employer non-elective contributions and earnings thereon under the following graded vesting schedule:

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Years of vesting service	Percentage
Less than 1	0%
1	15%
2	35%
3	65%
4 or more than 4	100%

Investment options

Participants are required to make participant-directed allocations of their contributions among various investment options offered by the Plan.

Participant loans

Participants may borrow from their accounts, subject to a \$1,000 minimum and a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the participant's vested account. The interest rate is prime plus 1% (rates in effect during 2024 ranged from 4.25% to 9.50%). Principal and interest are repaid through payroll withholding, with terms generally not exceeding five years (up to fifteen years for a primary residence). Participant loans are measured at unpaid principal plus accrued interest. If repayments are not made and a loan is deemed in default under the Plan, the outstanding balance is treated as a distribution to the participant and recorded by the Plan as a benefit payment.

Benefit payments

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching age fifty-nine and a half. Upon normal retirement at age sixty-five, disability, or death, the participant or beneficiary may receive the value of the account as set forth in the Plan document. Employees may also make hardship withdrawals on the balance of their accounts related to their elective deferral contributions, Roth contributions, and rollover contributions.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability, or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or as set forth in the Plan document.

Distributions from the Plan will normally be subject to income taxes and, in certain circumstances, may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Non-vested account balances of terminated employees are forfeited after five consecutive one-year breaks in service, as defined in the Plan agreement. Nonelective employer contributions forfeited by participants may be used by Plan Sponsor to satisfy Plan administrative expenses or to reduce future employer contributions. There were no forfeiture balances as of December 31, 2024, and December 31, 2023, and accordingly, \$NIL utilization of forfeitures during the years ended December 31, 2024, and December 31, 2023.

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NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of estimates in financial statements

The preparation of financial statements in conformity with GAAP requires the use of management estimates. These estimates are subjective in nature and involve assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of investment income and deductions during a Plan year. Actual results could differ from those estimates.

Plan termination

Although it has not expressed any intent to do so, the Company has the right under the provisions of the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of any Plan termination, Plan assets will be distributed in accordance with the Plan document.

Investment valuation and income recognition

The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan presents, in the statement of changes in net assets available for benefits, net appreciation in the value of investments, which consists of realized gains and losses, and the unrealized appreciation on investments held. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in value of investments includes the Plan's gains and losses on investments bought and sold as well as held during a Plan year.

Basis of fair value measurements

Level 1: Securities valued using unadjusted quoted prices from active markets for identical assets.

Level 2: Securities not traded on an active market but for which observable market inputs are readily available.

Level 3: Securities based on the lowest level of significant unobservable inputs.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurements.

Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methods used for assets measured at fair value. There have been no changes in the methods used on December 31, 2024, and December 31, 2023.

Mutual funds: The Fair value of the Plan's mutual funds is valued at the net asset value (NAV) of the shares held by the Plan at year-end. These mutual funds are actively traded, and therefore, the fair values are classified as Level 1 estimates.

Money market funds: Money market funds are classified within Level 1 of the fair value hierarchy and are valued based on quoted prices in active markets for identical securities.

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Common/collective trusts: Units held in common/collective trusts (“CCT”) are valued using NAV as a practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

Fixed income guaranteed option: The fair value of participation units in the Voya Fixed Account reflects the contract value of this fully benefit-responsive investment option. Market fluctuations are moderated through periodic adjustments to the crediting rate, ensuring stable investor account balances. These values are supported by actual purchase and sale transactions occurring near the financial statement date.

Contributions

Participant and employer contributions are recorded in the period the Company makes the payroll deduction.

Payment of benefits

Benefits are recorded when paid. Excess participant contributions payable generally represent the distribution of certain assets to employees for the Plan to comply with ERISA non-discrimination rules.

NOTE 3: RISKS AND UNCERTAINTIES

The Plan provides for various investments in mutual funds and stable asset funds. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the overall volatility in financial markets, it is at least reasonably possible that changes will occur in the near term that could materially affect participants’ account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 4: INFORMATION CERTIFIED BY VOYA INSTITUTIONAL TRUST COMPANY AND MID ATLANTIC TRUST COMPANY (“QUALIFIED INSTITUTIONS”) (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the following information certified by Voya Institutional Trust Company and Mid Atlantic Trust Company (“qualified institutions”), except for comparing such information certified by the qualified institutions to information included in the Plan’s financial statements as of and for the years ended December 31, 2024, and December 31, 2023, and supplemental information as of and for the year ended December 31, 2024:

	As at	
	December 31, 2024	December 31, 2023
Investments at fair value:		
Mutual funds	96,949,854	64,433,346
Money market funds	-	5,977,649
Common/collective trusts	100,019,749	
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	7,020,143	-
Investments as certified by the qualified institutions (unaudited)*	203,989,746	70,410,995

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Transactions during the year

Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-

*Refer note 7 for reconciliation with Schedule H, Form 5500

NOTE 5: INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2024, and December 31, 2023:

Fund Name	2024		2023	
	Amount in \$	%	Amount in \$	%
Fidelity 500 Index	47,958,125	23	15,948,193	22
Voya Target Retirement 2050	25,471,379	12	*	*
Voya Target Retirement 2045	23,687,386	11	*	*
Voya Target Retirement 2040	16,143,812	8	*	*
MFS Massachusetts Inv Gr Stk	12,757,367	6	*	*
Voya Target Retirement 2055	11,727,115	6	*	*
BlackRock LifePath Index 2045 K	*	*	7,077,681	10
BlackRock LifePath Index 2050 K	*	*	6,771,500	9
Vanguard Federal Money Market Fund Investor Shares	*	*	5,977,649	8
BlackRock LifePath Index 2040 K	*	*	4,804,529	7
MainStay Winslow Large Cap Growth Fund Class R6	*	*	4,533,418	6

*Value as at the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2024, and December 31, 2023, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

	Year ended	
	December 31, 2024	December 31, 2023
Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-

NOTE 6: FAIR VALUE MEASUREMENTS

The following tables present, by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2024, and December 31, 2023. As required by Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The Plan's policy is to recognize significant transfers between levels at the Plan's year-end. The tables below, set forth by level within the fair value hierarchy, are a summary of the Plan's investments measured at fair value on a recurring basis at December 31, 2024, and December 31, 2023:

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Description	<u>December 31, 2024</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobserva ble inputs (Level 3)	Others	Total Amount (\$)
Mutual funds	96,949,854	-	-	-	96,949,854
Common/ Collective trusts**	-	-	-	100,019,749	100,019,749
Fixed income guaranteed option*	-	-	-	7,020,143	7,020,143
Total investments	96,949,854	-	-	107,039,892	203,989,746

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

**Assets measured at fair value using the NAV practical expedient and therefore excluded from the fair value hierarchy

Description	<u>December 31, 2023</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total Amount (\$)
Mutual funds	64,433,346	-	-	-	64,433,346
Money market funds	5,977,649	-	-	-	5,977,649
Total investments	70,410,995	-	-	-	70,410,995

In accordance with FASB ASU 820, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

There were no transfers between Level 1, Level 2, and Level 3 during the years ended December 31, 2024, and 2023.

Fair value of investments calculated on the basis of NAV: The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2024</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Common/collective trusts	100,019,749	None	Daily	Daily

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NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY QUALIFIED INSTITUTIONS (UNAUDITED) TO FORM 5500

	2024
Investment balance as certified by a qualified institution (<i>unaudited</i>) - <i>refer note 4</i>	203,989,746
Add: Participant contributions receivable	1,376
Add: Employer contribution receivable	1,105
Add: Notes receivable from participants	3,086,581
Net assets as per Schedule H, Form 5500	207,078,808
	2023
Investment balance as certified by a qualified institution (<i>unaudited</i>) - <i>refer note 4</i>	70,410,995
Add: Participant contributions receivable	747,559
Add: Employer contribution receivable	387,739
Add: Notes receivable from participants	1,085,546
Less: Others: accrued losses	(31,257)
Less: Benefit claims payable	(7,099)
Net assets as per Schedule H, Form 5500	72,593,483

NOTE 8: INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan invests in the Voya Fixed Account 4514, which is considered to be a fully benefit-responsive investment contract. The primary objective of these accounts is the stability of the principal investment amount. Voya Institutional Plan Services, LLC maintains the contributions governed by the contract in a general account that is managed by Voya Institutional Plan Services, LLC. Voya Institutional Plan Services, LLC may impose restrictions on the ability to move Plan assets into or out of this investment option or among investment options in general under the contract. The crediting rate was 2.25% for the year ended December 31, 2024. Average yields for the stable value contract were 2.25% (based on actual earnings) for the year ended December 31, 2024. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. The contract value is the relevant measurement attribute for fully benefit-responsive investment contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Voya, represents contributions made to the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; or (3) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Plan management does not believe that any events are probable of occurring that might limit the Plan's ability to transact at contract value with participants.

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NOTE 9: INCOME TAX STATUS

For the year ended December 31, 2024, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Voya Retirement Insurance and Annuity Company, *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Voya Retirement Insurance and Annuity Company received a favourable opinion letter from the IRS on June 30, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the Internal Revenue Code (IRC).

For the year ended December 31, 2023, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Paychex, Inc. ("Paychex"), *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Paychex received a favourable opinion letter from the IRS on August 31, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the IRC.

It is the opinion of the Plan administrator and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analysed the tax positions taken by the Plan and has concluded that, as of December 31, 2024, and December 31, 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 10: PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by the Voya Institutional Trust Company for the year ended December 31, 2024, and by the Mid Atlantic Trust Company for the year ended December 31, 2023, respectively. For the year ended December 31, 2024, recordkeeping services were provided by Voya or its affiliates, and for the year ended December 31, 2023, Paychex provided recordkeeping services. Any purchases and sales of these investments are performed in the open market at fair or contract value. Fees are paid by the Plan to Voya, MATC, and Paychex for investment management services, for certain participant Plan transaction fees, and for recordkeeping services.

For the year ended December 31, 2024, Investment advisory services are provided by Voya Retirement Advisor, Kestra Advisory Services, and Willis Towers Watson. For the year ended December 31, 2023, Investment advisory services are provided by Merrill Lynch, and ERISA Fiduciary Services, Inc. acts as a third-party administrator. Investment advisory fees and some third-party administrator fees were paid by the Plan. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

Due to unintentional delays from Plan 2022 to 2024, the Company failed to deposit payroll withholdings, including loan repayments, within the time frame deemed to be in compliance with DOL regulations for timely remittances. The Company corrected all instances of delinquent contributions during Plan year 2025.

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by calculating and remitting lost earnings to the affected participant accounts to compensate those participants.

Plan year	Total delayed contributions	Delays corrected	Delays not corrected	Correction year(s)	Lost earnings remitted
2024	\$1,475,576	\$1,475,576	-	2025	Yes
2023	\$720,287	\$720,287	-	2025	Yes
2022	\$3,103	\$3,103	-	2025	Yes

Late remittances of participant contributions and loan repayments constitute non-exempt prohibited transactions under ERISA and the Internal Revenue Code. These amounts were fully corrected during Plan year 2025 by depositing the delinquent amounts and remitting lost earnings to affected participants (see Supplemental Schedule 4a). Any applicable excise taxes and required filings (including VFCP/PTE 2002-51, if applicable) are the responsibility of the Plan Sponsor.

The Plan did not engage in any other non-exempt prohibited transactions during the years presented.

NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2024, through the date the financial statements were available to be issued. The Plan states that delinquent participant contributions identified during Plan years 2024, 2023, and 2022 were corrected during Plan year 2025 as per note 11.

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December 31, 2024, and December 31, 2023

Supplemental Information

Plan name: LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)
EIN: 22-3524303
Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2024*

Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity 500 Index	Mutual Funds	47,958,125
Voya Target Retirement 2050**	Common/Collective trusts	25,471,379
Voya Target Retirement 2045**	Common/Collective trusts	23,687,386
Voya Target Retirement 2040**	Common/Collective trusts	16,143,812
MFS Massachusetts Inv Gr Stk	Mutual Funds	12,757,367
Voya Target Retirement 2055**	Common/Collective trusts	11,727,115
Fidelity Mid Cap Index	Mutual Funds	8,668,011
Voya Target Retirement 2035**	Common/Collective trusts	8,213,090
Voya Fixed Account**	Fixed Income Guaranteed Option	7,020,143
Fidelity International Index	Mutual Funds	6,273,159
Fidelity US Bond Index	Mutual Funds	5,923,645
Voya Target Retirement 2030**	Common/Collective trusts	5,157,884
Fidelity Small Cap Index	Mutual Funds	4,037,120
Voya Target Retirement 2060**	Common/Collective trusts	3,264,530
Voya Target Income Retirement**	Common/Collective trusts	3,161,550
American Funds American High Income	Mutual Funds	2,373,795
DFA Intl Sustainability Core 1	Mutual Funds	2,214,587
Voya Target Retirement 2025**	Common/Collective trusts	1,657,699
Voya Target Retirement 2065**	Common/Collective trusts	1,535,304
Vanguard Equity Income Adm	Mutual Funds	1,520,480
DFA US Targeted Value I	Mutual Funds	1,101,828
Vanguard Explorer Adm	Mutual Funds	962,550
Carillon Eagle Mid Cap Growth	Mutual Funds	768,287
Vanguard Selected Value Inv	Mutual Funds	745,365
DFA Inflation Protected Securities	Mutual Funds	634,111
American Funds Bond Fund of Amer	Mutual Funds	456,167
VY CBRE Global Real Estate Fund	Mutual Funds	341,031
Voya Global Bond Fund**	Mutual Funds	214,226
		203,989,746

Notes receivable from participants**

(Interest rates ranging from 4.25% to 9.50% with various maturity dates) 3,086,581

*Other schedules required by DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by Voya Institutional Trust Company to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.

LTIMindtree LTD 401(k) Plan
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Supplemental Information

Plan name: LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)

EIN: 22-3524303

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2024*

Participant contributions transferred late to the Plan**	Total that constitutes non-exempt prohibited transactions		Total fully corrected under VFCP and PTE 2002-51***	
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$2,198,966	-	\$2,198,966	-	-

**Refer note 11

*Other schedules required by DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

LTI Mindtree Limited 401(k) Profit Sharing Plan & Trust
 EIN# - 22-3524303 Plan # -001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2024

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Fidelity	Fidelity 500 Index		47,958,125
	Fidelity	Fidelity Mid Cap Index		8,668,011
	Fidelity	Fidelity Small Cap Index		4,037,120
	Vanguard Funds	Vanguard Equity Income Adm		1,520,480
	Dimensional Fund Advisors	DFA US Targeted Value I		1,101,828
	Carillon Family of Funds	Carillon Eagle Mid Cap Growth		768,287
	Fidelity	Fidelity US Bond Index		5,923,645
	Voya Collective Trust Funds	Voya Target Income Retirement		3,161,550
	Vanguard Funds	Vanguard Explorer Adm		962,550
	Dimensional Fund Advisors	DFA Inflation Protected Securi		634,111
	Voya Collective Trust Funds	Voya Target Retirement 2035		8,213,090
	Voya Collective Trust Funds	Voya Target Retirement 2040		16,143,812
	Voya Collective Trust Funds	Voya Target Retirement 2055		11,727,115
	Voya Collective Trust Funds	Voya Target Retirement 2060		3,264,530
	Voya Collective Trust Funds	Voya Target Retirement 2025		1,657,699
	Voya Collective Trust Funds	Voya Target Retirement 2030		5,157,884
	Voya Collective Trust Funds	Voya Target Retirement 2050		25,471,379
	Voya Collective Trust Funds	Voya Target Retirement 2045		23,687,386
	Voya Collective Trust Funds	Voya Target Retirement 2065		1,535,304
	Fidelity	Fidelity International Index		6,273,159
	Vanguard Funds	Vanguard Selected Value Inv		745,365
	Dimensional Fund Advisors	MFS Massachusetts Inv Gr Stk		12,757,367
	Dimensional Fund Advisors	DFA Intl Sustainability Core 1		2,214,587
	American Funds	American Funds American High Income		2,373,795
	American Funds	American Funds Bond Fund of Amer		456,167
	Voya Mutual Funds	Voya Global Bond Fund		214,226
	Voya Investors trust	VY CBRE Global Real Estate Fun		341,031
	Voya Fixed Funds	Voya Fixed Account		7,020,143
*	Loan Fund	LOAN FUND-Interest Rates ranging from 4.25% to 9.50%		<u>3,086,581</u>
			Total	<u><u>207,076,327</u></u>

LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)

Financial Statements

December 31, 2024, and December 31, 2023

KNAV CPA LLP

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)

Scope and nature of the ERISA Section 103(a)(3)(C) audit

We have performed audits of the accompanying financial statements of LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust) (“the Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024, and December 31, 2023, and the related statements of changes in net assets available for benefits for the years ended December 31, 2024, and December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by banks or similar institutions or insurance carriers that are regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by banks or similar institutions or insurance carriers in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institutions”).

Management has obtained certifications from qualified institutions as of December 31, 2024, and December 31, 2023, and for the years ended December 31, 2024, and December 31, 2023, stating that the certified investment information, as described in note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor’s responsibilities for the audit of the financial statements section —

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audits of the financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's responsibilities for the audit of the financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other matters- Supplemental schedules required by ERISA.

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2024, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2024 (referred to as the “supplemental information”), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, are presented in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion –

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KNAV CPA LLP

Atlanta, Georgia.

October 15, 2025

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavecpa.com
2025-363-US

LTIMindtree LTD 401(k) Plan
(Formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)
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Financial Statements

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Statements of Net Assets Available for Benefits

	As at	
	December 31, 2024	December 31, 2023
<i>(All amounts in United States Dollars, unless otherwise stated)</i>		
ASSETS		
Investments at fair value:		
Mutual funds	96,949,854	64,433,346
Money market funds	-	5,977,649
Common/collective trusts	100,019,749	-
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	7,020,143	-
Total investments	203,989,746	70,410,995
Receivables:		
Participant contributions	1,376	747,559
Employer contributions	1,105	387,739
Notes receivable from participants	3,086,581	1,085,546
Total receivables	3,089,062	2,220,844
Total assets	207,078,808	72,631,839
LIABILITIES		
Benefit claims payable	-	7,099
Others: accrued losses	-	31,257
Total liabilities	-	38,356
Net assets available for benefits	207,078,808	72,593,483
<i>(See accompanying notes to financial statements)</i>		

LTIMindtree LTD 401(k) Plan
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December 31, 2024, and December 31, 2023

Statements of Changes in Net Assets Available for Benefits

(Amounts in United States Dollars, unless otherwise stated)

	For the years ended	
	December 31, 2024	December 31, 2023
Additions to net assets attributed to:		
Investment income:		
Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-
Total investment income	23,333,617	8,463,527
Interest income on participants' loans	202,247	47,259
Contributions:		
Participants	37,277,825	22,176,332
Employer	16,867,136	9,768,759
Rollover	6,445,813	3,596,237
Total contributions	60,590,774	35,541,328
Total additions	84,126,638	44,052,114
Deductions from net assets attributed to:		
Distributions	18,763,242	8,006,175
Corrective distribution	11,149	7,408
Deemed distribution	78	-
Administrative expenses	593,584	144,505
Total deductions	19,368,053	8,158,088
Net increase	64,758,585	35,894,026
Transfer of assets into the Plan (refer note 1)	69,726,740	-
Net assets available for benefits:		
Beginning of the year	72,593,483	36,699,457
End of the year	207,078,808	72,593,483

(See accompanying notes to financial statements)

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following brief description of LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust) (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established on January 01, 2008, and restated on January 01, 2024. The Plan is a defined contribution plan covering all eligible employees of the adopting employer, LTIMindtree LTD (formerly known as LTIMindtree Limited) (“the Company”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Change of recordkeeper and trustee

Effective January 01, 2024, the Plan transitioned its trustee services to Voya Institutional Trust Company (trustee) and recordkeeping services to Voya Institutional Plan Services, LLC and Voya Retirement Insurance and Annuity Company (collectively referred to as “Voya”).

Change of Plan name and transfer of assets into the Plan

Effective January 2024, the Plan merged with Mindtree, LTD. 401(k) Plan. Effective January 1, 2024, the Plan name was changed from LTIMindtree Limited 401(k) Profit Sharing Plan & Trust to LTIMindtree LTD 401 (k) Plan.

As a result of the merger, 1,595 participants’ assets totaling \$69,726,740 were transferred into the Plan from Mindtree, LTD 401(k) Plan. Owing to the Plan merger, effective January 01, 2024, the Plan recognizes service with Magnet 360, LLC, Discoverture Solutions, LLC, and Relational Solutions, Inc., erstwhile participating employers in Mindtree, LTD. 401 (k) Plan.

Eligibility

All employees of the Company are eligible to participate in the Plan, subject to the eligibility requirements and exclusions set forth in the Plan document.

Participant contributions

Contributions are made to the Plan by the Company on behalf of each eligible participant based upon the participant’s elected compensation deferral through payroll deductions. The deferrals are funded by the Company at the end of each payroll period. Eligible participants may defer an amount up to the Elective Deferral Dollar Limit and the Code §415 limitation. Participants who have attained age 50 as of the end of the Plan year are eligible to make catch-up contributions. The Internal Revenue Service (“IRS”) imposes a maximum limit on the total amount of contributions a participant may receive under this Plan. This limit applies to all contributions the Company makes on behalf of the participants, all contributions participants contribute to the Plan, and any forfeitures allocated to any of the participant accounts during a Plan year. Under this limit, the total of all contributions under the Plan cannot exceed a specific dollar amount or 100% of the participant’s annual compensation, whichever is less. The Plan also permits employees to contribute balances from other qualified plans (“rollover contributions”).

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Employer contributions

Effective January 1, 2023, the Company contributes safe harbor matching contributions equal to 100% on the first 3% of eligible earnings that are deferred as an elective deferral and 50% of the amount of the matched employee contributions that exceed 3% of the Plan compensation but that do not exceed 5% of the compensation. The Plan also permits employer non-elective contributions to be paid to participants. There were no employer-non elective contributions for the years ended December 31, 2024, and December 31, 2023.

Participant accounts

Each participant's account is credited with their deferral contributions, Company matching contributions, and Plan earnings or losses offset by withdrawals and Plan administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Upon retirement, disability, death, or termination, a participant or beneficiary can elect to receive either a lump-sum distribution or an instalment distribution.

Administration

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions that may affect eligibility for benefits. For the year ended December 31, 2024, the Plan administrator engaged Voya as the recordkeeper and third-party plan administrator to assist in the administration of the Plan. For the year ended December 31, 2023, the Plan administrator engaged Paychex, Inc. as a third-party plan administrator to assist in the administration of the Plan.

For the year ended December 31, 2024, Voya Institutional Trust Company served as the trustee of the Plan. For the year ended December 31, 2023, Mid Atlantic Trust Company served as the Plan's custodian. The trustee and custodian received all contributions made under the Plan, held Plan assets, and paid benefits to participants as directed by the Plan administrator.

Plan expenses

Some expenses incurred in administering the Plan are paid by the Company. They are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and notes receivable from participant fees are paid by respective participants as applicable. Investment advisory/ broker and some third-party administrator fees are paid by the Plan.

	Year ended	
	December 31, 2024	December 31, 2023
Recordkeeping fees	411,280	75,148
Contract administrator fees	17,282	-
Investment advisory and management fees	165,022	68,397
Bank or trust report company/custodial fees	-	960
Total	593,584	144,505

Participants are immediately vested in their own contributions (including elective deferrals, rollover contributions, and actual earnings thereon) as well as employer safe harbor matching contributions. For employer non-elective contributions, vesting is determined according to years of service, with a year of vesting service generally requiring 1,000 hours of service during a Plan year. More than 500 hours of service must be completed in a plan year to avoid a break in vesting service. All participants are vested in employer non-elective contributions and earnings thereon under the following graded vesting schedule:

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Years of vesting service	Percentage
Less than 1	0%
1	15%
2	35%
3	65%
4 or more than 4	100%

Investment options

Participants are required to make participant-directed allocations of their contributions among various investment options offered by the Plan.

Participant loans

Participants may borrow from their accounts, subject to a \$1,000 minimum and a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the participant's vested account. The interest rate is prime plus 1% (rates in effect during 2024 ranged from 4.25% to 9.50%). Principal and interest are repaid through payroll withholding, with terms generally not exceeding five years (up to fifteen years for a primary residence). Participant loans are measured at unpaid principal plus accrued interest. If repayments are not made and a loan is deemed in default under the Plan, the outstanding balance is treated as a distribution to the participant and recorded by the Plan as a benefit payment.

Benefit payments

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching age fifty-nine and a half. Upon normal retirement at age sixty-five, disability, or death, the participant or beneficiary may receive the value of the account as set forth in the Plan document. Employees may also make hardship withdrawals on the balance of their accounts related to their elective deferral contributions, Roth contributions, and rollover contributions.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability, or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or as set forth in the Plan document.

Distributions from the Plan will normally be subject to income taxes and, in certain circumstances, may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Non-vested account balances of terminated employees are forfeited after five consecutive one-year breaks in service, as defined in the Plan agreement. Nonelective employer contributions forfeited by participants may be used by Plan Sponsor to satisfy Plan administrative expenses or to reduce future employer contributions. There were no forfeiture balances as of December 31, 2024, and December 31, 2023, and accordingly, \$NIL utilization of forfeitures during the years ended December 31, 2024, and December 31, 2023.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of estimates in financial statements

The preparation of financial statements in conformity with GAAP requires the use of management estimates. These estimates are subjective in nature and involve assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of investment income and deductions during a Plan year. Actual results could differ from those estimates.

Plan termination

Although it has not expressed any intent to do so, the Company has the right under the provisions of the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of any Plan termination, Plan assets will be distributed in accordance with the Plan document.

Investment valuation and income recognition

The Plan’s investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan presents, in the statement of changes in net assets available for benefits, net appreciation in the value of investments, which consists of realized gains and losses, and the unrealized appreciation on investments held. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in value of investments includes the Plan’s gains and losses on investments bought and sold as well as held during a Plan year.

Basis of fair value measurements

Level 1: Securities valued using unadjusted quoted prices from active markets for identical assets.

Level 2: Securities not traded on an active market but for which observable market inputs are readily available.

Level 3: Securities based on the lowest level of significant unobservable inputs.

A financial instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurements.

Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methods used for assets measured at fair value. There have been no changes in the methods used on December 31, 2024, and December 31, 2023.

Mutual funds: The Fair value of the Plan’s mutual funds is valued at the net asset value (NAV) of the shares held by the Plan at year-end. These mutual funds are actively traded, and therefore, the fair values are classified as Level 1 estimates.

Money market funds: Money market funds are classified within Level 1 of the fair value hierarchy and are valued based on quoted prices in active markets for identical securities.

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Common/collective trusts: Units held in common/collective trusts (“CCT”) are valued using NAV as a practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

Fixed income guaranteed option: The fair value of participation units in the Voya Fixed Account reflects the contract value of this fully benefit-responsive investment option. Market fluctuations are moderated through periodic adjustments to the crediting rate, ensuring stable investor account balances. These values are supported by actual purchase and sale transactions occurring near the financial statement date.

Contributions

Participant and employer contributions are recorded in the period the Company makes the payroll deduction.

Payment of benefits

Benefits are recorded when paid. Excess participant contributions payable generally represent the distribution of certain assets to employees for the Plan to comply with ERISA non-discrimination rules.

NOTE 3: RISKS AND UNCERTAINTIES

The Plan provides for various investments in mutual funds and stable asset funds. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the overall volatility in financial markets, it is at least reasonably possible that changes will occur in the near term that could materially affect participants’ account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 4: INFORMATION CERTIFIED BY VOYA INSTITUTIONAL TRUST COMPANY AND MID ATLANTIC TRUST COMPANY (“QUALIFIED INSTITUTIONS”) (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the following information certified by Voya Institutional Trust Company and Mid Atlantic Trust Company (“qualified institutions”), except for comparing such information certified by the qualified institutions to information included in the Plan’s financial statements as of and for the years ended December 31, 2024, and December 31, 2023, and supplemental information as of and for the year ended December 31, 2024:

	As at	
	December 31, 2024	December 31, 2023
Investments at fair value:		
Mutual funds	96,949,854	64,433,346
Money market funds	-	5,977,649
Common/collective trusts	100,019,749	
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	7,020,143	-
Investments as certified by the qualified institutions (unaudited)*	203,989,746	70,410,995

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Transactions during the year

Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-

*Refer note 7 for reconciliation with Schedule H, Form 5500

NOTE 5: INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31, 2024, and December 31, 2023:

Fund Name	2024		2023	
	Amount in \$	%	Amount in \$	%
Fidelity 500 Index	47,958,125	23	15,948,193	22
Voya Target Retirement 2050	25,471,379	12	*	*
Voya Target Retirement 2045	23,687,386	11	*	*
Voya Target Retirement 2040	16,143,812	8	*	*
MFS Massachusetts Inv Gr Stk	12,757,367	6	*	*
Voya Target Retirement 2055	11,727,115	6	*	*
BlackRock LifePath Index 2045 K	*	*	7,077,681	10
BlackRock LifePath Index 2050 K	*	*	6,771,500	9
Vanguard Federal Money Market Fund Investor Shares	*	*	5,977,649	8
BlackRock LifePath Index 2040 K	*	*	4,804,529	7
MainStay Winslow Large Cap Growth Fund Class R6	*	*	4,533,418	6

*Value as at the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2024, and December 31, 2023, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

	Year ended	
	December 31, 2024	December 31, 2023
Net appreciation in the value of investments	20,023,145	6,705,447
Interest and dividend income	2,903,364	1,758,080
Other income	407,108	-

NOTE 6: FAIR VALUE MEASUREMENTS

The following tables present, by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2024, and December 31, 2023. As required by Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The Plan's policy is to recognize significant transfers between levels at the Plan's year-end. The tables below, set forth by level within the fair value hierarchy, are a summary of the Plan's investments measured at fair value on a recurring basis at December 31, 2024, and December 31, 2023:

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Description	December 31, 2024				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobserva ble inputs (Level 3)	Others	Total Amount (\$)
Mutual funds	96,949,854	-	-	-	96,949,854
Common/ Collective trusts**	-	-	-	100,019,749	100,019,749
Fixed income guaranteed option*	-	-	-	7,020,143	7,020,143
Total investments	96,949,854	-	-	107,039,892	203,989,746

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

**Assets measured at fair value using the NAV practical expedient and therefore excluded from the fair value hierarchy

Description	December 31, 2023				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total Amount (\$)
Mutual funds	64,433,346	-	-	-	64,433,346
Money market funds	5,977,649	-	-	-	5,977,649
Total investments	70,410,995	-	-	-	70,410,995

In accordance with FASB ASU 820, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

There were no transfers between Level 1, Level 2, and Level 3 during the years ended December 31, 2024, and 2023.

Fair value of investments calculated on the basis of NAV: The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common/collective trusts	100,019,749	None	Daily	Daily

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NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY QUALIFIED INSTITUTIONS (UNAUDITED) TO FORM 5500

	2024
Investment balance as certified by a qualified institution (<i>unaudited</i>) - <i>refer note 4</i>	203,989,746
Add: Participant contributions receivable	1,376
Add: Employer contribution receivable	1,105
Add: Notes receivable from participants	3,086,581
Net assets as per Schedule H, Form 5500	207,078,808
	2023
Investment balance as certified by a qualified institution (<i>unaudited</i>) - <i>refer note 4</i>	70,410,995
Add: Participant contributions receivable	747,559
Add: Employer contribution receivable	387,739
Add: Notes receivable from participants	1,085,546
Less: Others: accrued losses	(31,257)
Less: Benefit claims payable	(7,099)
Net assets as per Schedule H, Form 5500	72,593,483

NOTE 8: INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan invests in the Voya Fixed Account 4514, which is considered to be a fully benefit-responsive investment contract. The primary objective of these accounts is the stability of the principal investment amount. Voya Institutional Plan Services, LLC maintains the contributions governed by the contract in a general account that is managed by Voya Institutional Plan Services, LLC. Voya Institutional Plan Services, LLC may impose restrictions on the ability to move Plan assets into or out of this investment option or among investment options in general under the contract. The crediting rate was 2.25% for the year ended December 31, 2024. Average yields for the stable value contract were 2.25% (based on actual earnings) for the year ended December 31, 2024. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. The contract value is the relevant measurement attribute for fully benefit-responsive investment contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Voya, represents contributions made to the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; or (3) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Plan management does not believe that any events are probable of occurring that might limit the Plan's ability to transact at contract value with participants.

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NOTE 9: INCOME TAX STATUS

For the year ended December 31, 2024, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Voya Retirement Insurance and Annuity Company, *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Voya Retirement Insurance and Annuity Company received a favourable opinion letter from the IRS on June 30, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the Internal Revenue Code (IRC).

For the year ended December 31, 2023, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Paychex, Inc. ("Paychex"), *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Paychex received a favourable opinion letter from the IRS on August 31, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the IRC.

It is the opinion of the Plan administrator and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analysed the tax positions taken by the Plan and has concluded that, as of December 31, 2024, and December 31, 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 10: PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by the Voya Institutional Trust Company for the year ended December 31, 2024, and by the Mid Atlantic Trust Company for the year ended December 31, 2023, respectively. For the year ended December 31, 2024, recordkeeping services were provided by Voya or its affiliates, and for the year ended December 31, 2023, Paychex provided recordkeeping services. Any purchases and sales of these investments are performed in the open market at fair or contract value. Fees are paid by the Plan to Voya, MATC, and Paychex for investment management services, for certain participant Plan transaction fees, and for recordkeeping services.

For the year ended December 31, 2024, Investment advisory services are provided by Voya Retirement Advisor, Kestra Advisory Services, and Willis Towers Watson. For the year ended December 31, 2023, Investment advisory services are provided by Merrill Lynch, and ERISA Fiduciary Services, Inc. acts as a third-party administrator. Investment advisory fees and some third-party administrator fees were paid by the Plan. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

Due to unintentional delays from Plan 2022 to 2024, the Company failed to deposit payroll withholdings, including loan repayments, within the time frame deemed to be in compliance with DOL regulations for timely remittances. The Company corrected all instances of delinquent contributions during Plan year 2025.

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by calculating and remitting lost earnings to the affected participant accounts to compensate those participants.

Plan year	Total delayed contributions	Delays corrected	Delays not corrected	Correction year(s)	Lost earnings remitted
2024	\$1,475,576	\$1,475,576	-	2025	Yes
2023	\$720,287	\$720,287	-	2025	Yes
2022	\$3,103	\$3,103	-	2025	Yes

Late remittances of participant contributions and loan repayments constitute non-exempt prohibited transactions under ERISA and the Internal Revenue Code. These amounts were fully corrected during Plan year 2025 by depositing the delinquent amounts and remitting lost earnings to affected participants (see Supplemental Schedule 4a). Any applicable excise taxes and required filings (including VFCP/PTE 2002-51, if applicable) are the responsibility of the Plan Sponsor.

The Plan did not engage in any other non-exempt prohibited transactions during the years presented.

NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2024, through the date the financial statements were available to be issued. The Plan states that delinquent participant contributions identified during Plan years 2024, 2023, and 2022 were corrected during Plan year 2025 as per note 11.

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Plan name: LTIMindtree LTD 401(k) Plan (formerly known as LTIMindtree Limited 401(k) Profit Sharing Plan & Trust)
EIN: 22-3524303
Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2024*

Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity 500 Index	Mutual Funds	47,958,125
Voya Target Retirement 2050**	Common/Collective trusts	25,471,379
Voya Target Retirement 2045**	Common/Collective trusts	23,687,386
Voya Target Retirement 2040**	Common/Collective trusts	16,143,812
MFS Massachusetts Inv Gr Stk	Mutual Funds	12,757,367
Voya Target Retirement 2055**	Common/Collective trusts	11,727,115
Fidelity Mid Cap Index	Mutual Funds	8,668,011
Voya Target Retirement 2035**	Common/Collective trusts	8,213,090
Voya Fixed Account**	Fixed Income Guaranteed Option	7,020,143
Fidelity International Index	Mutual Funds	6,273,159
Fidelity US Bond Index	Mutual Funds	5,923,645
Voya Target Retirement 2030**	Common/Collective trusts	5,157,884
Fidelity Small Cap Index	Mutual Funds	4,037,120
Voya Target Retirement 2060**	Common/Collective trusts	3,264,530
Voya Target Income Retirement**	Common/Collective trusts	3,161,550
American Funds American High Income	Mutual Funds	2,373,795
DFA Intl Sustainability Core 1	Mutual Funds	2,214,587
Voya Target Retirement 2025**	Common/Collective trusts	1,657,699
Voya Target Retirement 2065**	Common/Collective trusts	1,535,304
Vanguard Equity Income Adm	Mutual Funds	1,520,480
DFA US Targeted Value I	Mutual Funds	1,101,828
Vanguard Explorer Adm	Mutual Funds	962,550
Carillon Eagle Mid Cap Growth	Mutual Funds	768,287
Vanguard Selected Value Inv	Mutual Funds	745,365
DFA Inflation Protected Securities	Mutual Funds	634,111
American Funds Bond Fund of Amer	Mutual Funds	456,167
VY CBRE Global Real Estate Fund	Mutual Funds	341,031
Voya Global Bond Fund**	Mutual Funds	214,226
		203,989,746

Notes receivable from participants**

(Interest rates ranging from 4.25% to 9.50% with various maturity dates) 3,086,581

*Other schedules required by DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by Voya Institutional Trust Company to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.

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EIN: 22-3524303

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2024*

Participant contributions transferred late to the Plan**	Total that constitutes non-exempt prohibited transactions		Total fully corrected under VFCP and PTE 2002-51***	
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$2,198,966	-	\$2,198,966	-	-

**Refer note 11

*Other schedules required by DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption