# Infosys Limited - Group Tax Strategy

## Company overview

Infosys ("The Company") is a global leader in in next-generation digital services and consulting providing end-to-end business solutions that leverage technology. The Company was incorporated in India in the year 1981. Infosys currently has operations in over 56 countries.

## Group tax strategy:

The group tax strategy is aligned to the Company's corporate governance practice, value system and its enterprise risk management framework.

Integrity and transparency are key to the corporate governance practices to ensure that we gain and retain the trust of all the stakeholders at all times.

The tax strategy charter comprises the following:

1. Governance
2. Compliance
3. Planning
4. Transfer pricing
5. Risk management and certainty
6. Engagement with tax authorities

## 1. Tax Governance

Audit and Risk Committee's of The Board has oversight of identification, evaluation and mitigation of strategic, operational, legal and compliance risks.

This Tax Strategy is approved by the Board and is monitored by the group tax team and Group Tax Head within the overall control and governance framework of the Company. It is subject to annual review by management, and regular updates are shared with Board Members. The Company's code of conduct also expresses our commitment to conducting business ethically. It explains what it means to act with integrity and transparency in everything we do and in accordance with our unique culture and values

## 2. Tax Compliance

As regulatory compliance is a key objective for the company, tax compliance is a priority in each and every jurisdiction where the company operates. Infosys seeks to comply with tax filing, tax reporting, tax payment obligations and relevant disclosure globally for all taxes. We are committed to contributing our fair share of taxes in the jurisdictions where we operate in accordance with the laws of each jurisdiction. We are dedicated to going beyond regulatory adherence by ensuring that our tax practices align with both the letter and spirit of the law, with a strong emphasis on transparency and adequate disclosures. External tax advisor support is sought on a need basis to support The Company in complying with local country tax regulations. Global compliances are tracked through The Company's compliance tracker system which has an inbuilt early warning mechanism. The summary report from the system and the dashboard is made available to the Group Tax Head and monitored at regular intervals.

## 3. Tax planning

Infosys recognizes that it is has a responsibility to pay appropriate tax in each of the jurisdictions in which it operates. Infosys may avail itself of tax incentives which are made available by the laws and regulations of a jurisdiction provided they are aligned with its business or operational objectives. The company endeavors to operate in an efficient and legally compliant manner and may seek external advice in relation to tax matters or areas of complexity or uncertainty to support Infosys in complying with its tax strategy. As a policy, the Company does not undertake aggressive tax planning, does not tolerate tax evasion, nor does it tolerate the facilitation of tax evasion by any person(s) acting on the behalf of the company.

## 4. Transfer pricing

Infosys ensures that its transfer pricing policies and disclosures comply with the transfer pricing laws and regulations of each country in which it operates. All intra-group transactions between Infosys Limited and Infosys Group companies are conducted on an arm's-length basis.

## 5. Tax risk management and certainty

As a large multi-national organization, Infosys is exposed to a variety of tax risks and has a low tolerance of tax risk. The company's enterprise risk management framework encompasses practices related to identification, analysis, evaluation, treatment, mitigation, monitoring of the strategic, operational, legal and compliance risks to achieve the key business objectives. Infosys transactions are driven on the basis of a commercial rationale and the company's economic activity. The Company does not use any tax havens or artificial tax avoidance schemes for the purpose of gaining a tax advantage.

The tax law may be subject to risk of interpretation especially where there is less clarity on taxation of new business models due to continuous evolving technology. The Tax function takes the lead role in identifying, managing and monitoring tax risks within the business with regular review.

Where there is significant uncertainty or complexity in relation to a risk, external advice is sought. In order to achieve greater certainty, the Company engages with tax authorities to disclose and resolve issues, risks and uncertain tax positions by obtaining tax rulings, Advance pricing agreements etc.

## 6. Engagement with tax authorities

Infosys engages with tax authorities globally with honesty, integrity, respect and fairness and in a spirit of cooperative compliance. We are committed to prompt disclosure and transparency in all tax matters with respective tax authorities. From time to time, our views (or those of our advisors) on the appropriate tax treatment in any given case may differ from those of the tax authorities. Where such circumstances arise, we are prepared to litigate where we disagree with a ruling or decision of a tax authority but will first seek to resolve any disputed matters through pro-active and transparent discussion and negotiation.

**Date of Publication: March 2026**

## Annexure A – UK Tax Strategy

This annexure is part of the Infosys Group Tax Strategy and in compliance with the duty under paragraph 22(2) of Schedule 19 of the UK Finance Act 2016 to publish the group tax strategy for the current financial year ended 31st March 2026.

Infosys Group tax strategy provides commentary on:

1. the company's approach to risk management and governance arrangements in relation to Global taxation,
2. the company's attitude towards tax planning (including UK taxation),
3. the level of risk in relation to Global taxation that the company is prepared to accept,
4. the company's approach towards its dealings with tax authorities globally including HMRC.

### Engagement with HMRC

Infosys engages with HMRC with honesty, integrity, respect and fairness and in a spirit of cooperative compliance. We are committed to prompt disclosure and transparency in all tax matters with respective tax authorities.

From time to time, our views (or those of our advisors) on the appropriate tax treatment in any given case may differ from those of the tax authorities. Where such circumstances arise, we are prepared to litigate where we disagree with a ruling or decision of a tax authority but will first seek to resolve any disputed matters through pro-active and transparent discussion and negotiation.

### Infosys presence in UK

Infosys presence in UK is listed below:

- Infosys Limited – UK branch office
- Infosys BPM Limited – Infosys BPM UK branch office (Infosys BPM is a direct subsidiary of Infosys Limited)
- Brilliant Basics Holding Company UK – direct subsidiary of Infosys Limited
- Brilliant Basics Ltd UK- Subsidiary of Brilliant Basics Holding Company UK

- Infy Consulting Company Limited, - Subsidiary of Infosys Consulting Holding AG, Switzerland (Infosys Consulting Holding AG is a subsidiary of Infosys Limited)
- Infosys Fluido UK, Limited (subsidiary of Fluido Oy, Finland which is a subsidiary of Infosys Limited India)
- GUIDEVISION UK LTD (subsidiary of GuideVision, s.r.o. Czech Republic which is a subsidiary of Infy Consulting UK)
- Infosys BPM UK Limited (subsidiary of Infosys BPM India which is a direct subsidiary of Infosys Limited)
- BASE life science Ltd. (subsidiary of BASE life science A/S, Denmark which is an indirect subsidiary of Infosys Limited)
- In-tech Group Ltd., UK - indirect subsidiary of Infosys Limited
- The Missing Link Security Limited (TMLUK) – Subsidiary of The Missing Link Security Pty Ltd (TMLS)

## Annexure B – Australia Tax Strategy

This annexure is part of the Infosys Group Tax Strategy.

The day-to-day implementation of tax strategy remains with the Group Tax Head, who is supported by Regional Tax and finance teams. Additional assistance from external advisors is sought where required. We seek to identify, evaluate, monitor, and manage tax risks to ensure that we comply with our tax obligations. Periodic Testing of key controls is conducted for Australia operations.

We seek to comply with Australian and foreign transfer pricing tax laws and have met our filing obligations to the ATO, including country-by-country reporting.

As part of our commitment to corporate citizenship, we seek to enter into agreements with revenue authorities about the amount of tax we should pay on our activities, in particular, on the pricing of intra-group transactions. This gives us greater certainty about our future tax payments and reduces the risk of tax disputes with tax authorities.

### Engagement with ATO

We engage with ATO in a cooperative manner, including by explaining our business operations and practices. We seek to ensure that we are compliant with all applicable Tax laws through transparent engagement with ATO.

### Infosys presence in Australia

Infosys presence in Australia is listed below:

- Infosys Limited – Australia branch office
- Infosys BPM Limited – Infosys BPM Australia branch office (Infosys BPM is a direct subsidiary of Infosys Limited)
- Infosys Management Consulting Pty Ltd - Subsidiary of Infosys Consulting Holding AG, Switzerland (Infosys Consulting Holding AG is a subsidiary of Infosys Limited)
- Portland Group Pty Ltd - Subsidiary of Infosys BPM Limited, India (Infosys BPM Limited is a subsidiary of Infosys Limited)
- Simplus ANZ Pty Ltd. - Subsidiary of Outbox Systems, Inc, US (Outbox Systems, Inc, US is a subsidiary of Infosys Nova Holdings LLC)
- Simplus Australia Pty Ltd – Subsidiary of Simplus ANZ Pty Ltd.
- Infosys (Malaysia) SDN. BHD– Australia branch office. Subsidiary of Infosys Singapore Pte Ltd. (Infosys Singapore Pte. Ltd. is a subsidiary of Infosys Limited)

- Infosys Australia Technology Services Pty Ltd - Subsidiary of Infosys Singapore Pte Ltd. (Infosys Singapore Pte. Ltd. is a subsidiary of Infosys Limited)
- The Missing Link Automation Pty Ltd (TMLA) - Subsidiary of Infosys Australia Technology Services Pty Ltd
- The Missing Link Network Integration Pty Ltd (TMLI) - Subsidiary of Infosys Australia Technology Services Pty Ltd
- The Missing Link Security Pty Ltd (TMLS) - Subsidiary of Infosys Australia Technology Services Pty Ltd