

QUARTERLY INTEGRATED FILING (GOVERNANCE)

Compliance Report on Corporate Governance to be submitted by a listed entity on a quarterly basis

1. Name of the Listed Entity: **Infosys Limited**

2. Quarter ending: **September 30, 2025**

| I. Composition of Board of Directors | | | | | | | | | | | | |
|---|-----------------------------|----------------------------------|--|------------------------------------|-------------------------------|------------------------|----------------|----------------------|--|---|--|---|
| Title (Mr./Ms.) | Name of the Director | PAN^s & DIN | Category (Chairperson /Executive/non-executive/in dependent/ Nominee) & | Initial Date of Appointment | Date of Re-appointment | Date of Cession | Tenure* | Date of Birth | No. of directorship in listed entities including this listed entity [with reference to Reg 17A] | No. of Independent Directorship in listed entities including this listed entity [with reference to proviso to reg 17A(1)] & reg. 17A(2)] | No. of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Reg 26(1) of the LODR) | No. of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Reg 26(1) of the LODR) |
| Mr. | Nandan Nilekani | 0004 1245 | Chairperson-Non-Executive-Non-Independent | 24-Aug-2017 | | | NA | 02-Jun-1955 | 1 | 0 | 0 | 0 |
| Mr. | Salil Parekh | 0187 6159 | Executive-Managing Director & Chief Executive Officer | 02-Jan-2018 | 01-July-2022 | | NA | 05-Jun-1964 | 1 | 0 | 0 | 0 |
| Mr. | D. Sundaram | 0001 6304 | Non-Executive-Independent | 14-Jul-2017 | 14-Jul-2022 | | 99 | 16-Apr-1953 | 2 | 1 | 7 | 2 |
| Mr. | Michael Nelson Gibbs | 0817 7291 | Non-Executive-Independent | 13-Jul-2018 | 13-Jul-2021 | | 87 | 08-Nov-1957 | 1 | 1 | 2 | 1 |
| Mr. | Bobby Kanubhai Parikh | 0001 9437 | Non-Executive-Independent | 15-Jul-2020 | 15-Jul-2023 | | 63 | 30-Apr-1964 | 3 | 3 | 6 | 3 |
| Ms. | Chitra Nayak | 0910 1763 | Non-Executive-Independent | 25-Mar-2021 | 25-Mar-2024 | | 54 | 09-Apr-1963 | 1 | 1 | 1 | 0 |
| Mr. | Govind Iyer | 0016 9343 | Non-Executive-Independent | 12-Jan-2023 | | | 33 | 22-Sept-1962 | 1 | 1 | 0 | 0 |
| Ms. | Helene Auriol Potier | 1016 6891 | Non-Executive-Independent | 26-May-2023 | | | 28 | 26-Nov-1962 | 1 | 1 | 0 | 0 |

| | | | | | | | | | | | | |
|-----|----------------|--------------|---------------------------|-------------|--|--|----|-------------|---|---|---|---|
| Mr. | Nitin Paranjpe | 0004 5204 | Non-Executive-Independent | 01-Jan-2024 | | | 21 | 04-Mar-1963 | 2 | 1 | 1 | 0 |
|-----|----------------|--------------|---------------------------|-------------|--|--|----|-------------|---|---|---|---|

| | |
|---|------------|
| Whether Regular chairperson appointed | Yes |
| Whether Chairperson is related to managing director or CEO | No |
| <p>§PAN number of any director would not be displayed on the website of Stock Exchange</p> <p>&Category of directors means executive/non-executive/independent/Nominee. If a director fits into more than one category write all categories separating them with hyphen</p> <p>* to be filled only for Independent Director. Tenure would mean total period from which Independent director is serving on Board of directors of the listed entity in continuity without any cooling off period.</p> | |

| II. Composition of Committees | | | | | |
|--|--|----------------------------------|---|----------------------------|--------------------------|
| Name of Committee | Whether Regular chairperson appointed | Name of Committee members | Category (Chairperson/Executive/Non-Executive/independent/ Nominee)& | Date of Appointment | Date of Cessation |
| 1. Audit Committee | Yes | 1. Bobby Kanubhai Parikh | Chairperson-Non-Executive-Independent | 16-Jul-2020 | |
| | | 2. D. Sundaram | Non-Executive-Independent | 14-Jul-2017 | |
| | | 3. Michael Nelson Gibbs | Non-Executive-Independent | 04-Feb-2020 | |
| | | 4. Nitin Paranjpe | Non-Executive-Independent | 16-Apr-2025 | |
| 2. Nomination & Remuneration Committee | Yes | 1. D. Sundaram | Chairperson-Non-Executive-Independent | 14-Jul-2017 | |
| | | 2. Michael Nelson Gibbs | Non-Executive-Independent | 21-Apr-2020 | |
| | | 3. Govind Iyer | Non-Executive-Independent | 13-Jan-2023 | |
| | | 4. Nitin Paranjpe | Non-Executive-Independent | 01-Jan-2024 | |
| 3. Risk Management Committee | Yes | 1. D. Sundaram | Chairperson-Non-Executive-Independent | 14-Jul-2017 | |
| | | 2. Michael Nelson Gibbs | Non-Executive-Independent | 13-Jul-2018 | |
| | | 3. Bobby Kanubhai Parikh | Non-Executive-Independent | 16-Jul-2020 | |
| | | 4. Chitra Nayak | Non-Executive-Independent | 25-Mar-2021 | |
| | | 5. Govind Iyer | Non-Executive-Independent | 13-Jan-2023 | |
| | | 6. Helene Auriol Potier | Non-Executive-Independent | 17-Jun-2023 | |
| | | 7. Nitin Paranjpe | Non-Executive-Independent | 01-Jan-2024 | |
| 4. Stakeholders Relationship Committee | Yes | 1. Michael Nelson Gibbs | Chairperson-Non-Executive-Independent | 23-Mar-2023 | |
| | | 2. D. Sundaram | Non-Executive-Independent | 21-Apr-2020 | |
| | | 3. Bobby Kanubhai Parikh | Non-Executive-Independent | 14-Jan-2021 | |
| | | 4. Chitra Nayak | Non-Executive-Independent | 25-Mar-2021 | |

| | | | | | |
|--|-----|-------------------------|---------------------------------------|-------------|--|
| 5. Corporate Social Responsibility Committee | Yes | 1. Govind Iyer | Chairperson-Non-Executive-Independent | 13-Jan-2023 | |
| | | 2. Chitra Nayak | Non-Executive-Independent | 25-Mar-2021 | |
| | | 3. Michael Nelson Gibbs | Non-Executive-Independent | 20-Apr-2023 | |
| 6. Environmental Social and Governance Committee | Yes | 1. Chitra Nayak | Chairperson-Non-Executive-Independent | 14-Apr-2021 | |
| | | 2. Govind Iyer | Non-Executive-Independent | 13-Jan-2023 | |
| | | 3. Helene Auriol Potier | Non-Executive-Independent | 17-Jun-2023 | |

&Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all categories separating them with hyphen

| III. Meeting of Board of Directors | | | | | |
|---|------------------------------------|------------------------------|--|--|--|
| Date(s) of Meeting in the relevant quarter | Whether requirement of Quorum met* | Number of Directors present* | Number of independent directors present* | Date(s) of Meeting in the previous quarter | Maximum gap between any two consecutive meetings (in number of days) |
| July 23, 2025 | Yes | 9 | 7 | April 17, 2025 and June 23, 2025 | 66 |
| August 13, 2025 | Yes | 7 | 5 | | |
| September 11, 2025 | Yes | 9 | 7 | | |
| * to be filled in only for the current quarter meetings Note – The Board meeting concluded on July 23, 2025, was held over two days, i.e. July 22, 2025 and July 23, 2025. | | | | | |

| IV. Meeting of Committees | | | | | | |
|-------------------------------------|---|---|-----------------------------|--|---|--|
| Name of the Committee | Date(s) of meeting of the committee in the relevant quarter | Whether requirement of Quorum met (details) | Number of Directors present | Number of independent directors' present | Date(s) of meeting of the committee in the previous quarter | Maximum gap between any two consecutive meetings in number of days |
| Audit Committee | July 22, 2025 | Yes | 3 | 3 | April 17, 2025; June 18, 2025 and June 23, 2025 | 61 days |
| | July 23, 2025 | Yes | 4 | 4 | | |
| | August 13, 2025 | Yes | 2 | 2 | | |
| Nomination & Remuneration Committee | July 22, 2025 | Yes | 4 | 4 | April 17, 2025 | 95 days |
| Risk Management Committee | July 17, 2025 | Yes | 7 | 7 | April 9, 2025 | 98 days |

| | | | | | | |
|---|---------------|-----|---|---|----------------|---------|
| Stakeholders Relationship Committee | July 16, 2025 | Yes | 4 | 4 | April 15, 2025 | 91 days |
| Corporate Social Responsibility Committee | July 17, 2025 | Yes | 3 | 3 | April 10, 2025 | 97 days |
| Environmental Social and Governance Committee | July 16, 2025 | Yes | 3 | 3 | April 15, 2025 | 91 days |
| Note - 1. The Audit Committee meeting concluded on July 23, 2025, was held over two days, i.e. July 22, 2025 and July 23, 2025. | | | | | | |

| Annexure 1 | | |
|-----------------|--|----------------------------|
| V. Affirmations | | |
| Sr. No. | Subject | Compliance status (Yes/No) |
| 1 | The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 | Yes |
| 2 | The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee | Yes |
| 3 | The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee | Yes |
| 4 | The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee | Yes |
| 5 | The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities) | Yes |
| 6 | The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. | Yes |
| 7 | The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. | Yes |
| 8 | This report and/or the report submitted in the previous quarter has been placed before Board of Directors. | Yes |

| Half-yearly affirmations | | | |
|--------------------------|--|--------------------------------------|----------------------------|
| Sr. No. | Subject | Regulation number | Compliance status (Yes/No) |
| 1 | Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website | 46(2) | Yes |
| 2 | Presence of Chairperson of Audit Committee at the Annual General Meeting | 18(1)(d) | Yes |
| 3 | Presence of Chairperson of the Nomination and remuneration committee at the annual general meeting | 19(3) | Yes |
| 4 | Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting | 20(3) | Yes |
| 5 | Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report | 24A(1) | Yes |
| 6 | Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report | 24A(1A), 24A(1B), 24A(1C) | Yes |
| 7 | Submission of Annual Secretarial Compliance Report | 24A(2) | Yes |
| 8 | Whether "Corporate Governance Report" disclosed in Annual Report | 34(3) read with para-C of Schedule V | Yes |

INVESTOR GRIEVANCE REDRESSAL REPORT

| Investor Grievance Redressal Report | |
|---|----|
| No. of investor complaints pending at the beginning of Quarter | 1 |
| No. of investor complaints received during the Quarter | 45 |
| No. of investor complaints disposed off during the Quarter | 45 |
| No. of investor complaints those remaining unresolved at the end of the Quarter | 1 |

DETAILS OF CYBER SECURITY INCIDENCE

| | |
|---|-----------------------------------|
| Whether as per Regulation 27(2) (ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter | No |
| Date of the event | Brief details of the event |
| NA | NA |

DISCLOSURE OF ACQUISITION OF SHARES OR VOTING RIGHTS IN UNLISTED COMPANIES

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

| S. No. | Name of the unlisted company in which shares or voting rights have been acquired | Date of acquisition | Aggregate holding (% shares or voting rights) as at the end of the previous quarter | % shares or voting rights acquired during the quarter | Aggregate holding (% shares or voting rights) as at the end of the quarter |
|--------|--|---------------------|---|---|--|
| - | - | - | - | - | - |

DISCLOSURE OF IMPOSITION OF FINE OR PENALTY

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

| S. No. | Name of the authority | Nature and details of the action(s) taken or order(s) passed | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible |
|--------|---|--|--|--|--|
| 1. | Department of Unemployment Assistance, Massachusetts | Order passed/ action taken. Penalty – USD 1000/- | July 2, 2025 | Penalty related to Q2'23 to Q1'25 for past dues of State Unemployment Insurance. | None, there is no material impact on financials, operations or other activities of the Company. |
| 2. | Department of Labor and Workforce Development – State of New Jersey | Order passed/ action taken. Penalty – USD 100/- | July 2, 2025 | Penalty notice for Q4'24 - New Jersey due to State Unemployment Insurance return amendment. | None, there is no material impact on financials, operations or other activities of the Company. |
| 3. | Department of Labor and Economic Opportunity, Michigan | Order passed/ action taken. Penalty – USD 2300/- | July 2, 2025 | Penalty related to State Unemployment Insurance for Michigan state for the period of Q4'22 | None, there is no material impact on financials, operations or other activities of the Company. |
| 4. | Florida Department of Revenue | Order passed/ action taken. Penalty – USD 122.10/- | July 4, 2025 | Penalty in relation to payroll compliances around the reemployment tax - for the period Q3'20,Q2'21,Q2,24,Q3,24 and Q4,24. | None, there is no material impact on financials, operations or other activities of the Company. |
| 5. | Government of the District of Columbia | Order passed/ action taken. Penalty – USD 200/- | July 23, 2025 | Penalty notice related to Q4FY23 and Q2FY24 for State Unemployment Insurance | None, there is no material impact on financials, operations or other activities of the Company. |
| 6. | Employment Development Department, State of California | Order passed/ action taken. | July 29, 2025 | Penalty levied due to delay in payment of State Unemployment Insurance taxes | None, there is no material impact on financials, operations or other |

| | | | | | |
|-----|---|---|--------------------|--|---|
| | | Penalty – USD 136.35/- | | | activities of the Company. |
| 7. | Louisville Metro Revenue Commission | Order passed/ action taken. Penalty – USD 1.49/- | August 7, 2025 | Penalty levied for short payment of USD 61 in Q2FY25 Withholding Tax return. | None, there is no material impact on financials, operations or other activities of the Company. |
| 8. | State of New Jersey - Department of Labor and Workforce Development | Order passed/ action taken. Penalty – USD 75/- | August 9, 2025 | Penalty in relation to Q4'25 due to discrepancy in Form WR 30 | None, there is no material impact on financials, operations or other activities of the Company. |
| 9. | Employment Security Department, Washington State | Order passed/ action taken. Penalty – USD 250/- | August 12, 2025 | Penalty levied due to missing information in State Unemployment Insurance return for the period of Q2FY25 | None, there is no material impact on financials, operations or other activities of the Company. |
| 10. | Department of Unemployment Assistance, Massachusetts | Order passed/ action taken. Penalty – USD 1000/- | August 18, 2025 | Penalty Notice related to Q3FY23 to Q1FY25 from Massachusetts due to past dues | None, there is no material impact on financials, operations or other activities of the Company. |
| 11. | Zdravotní pojišťovna ministerstva vnitra ČR – Ministry of the Interior Public Health Insurance Fund | Order passed/ action taken. Penalty – CZK 151/- | August 29, 2025 | Penalty levied due to pending payment of health insurance pertaining FY2024 | None, there is no material impact on financials, operations or other activities of the Company. |
| 12. | Tax office of Czech Republic | Order passed/ action taken. Penalty – CZK 30000/- | September 9, 2025 | Penalty levied due to delay in submission of details/response | None, there is no material impact on financials, operations or other activities of the Company. |
| 13. | Department of Labor and Economic Opportunity, State of Michigan | Order passed/ action taken. Penalty – USD 50/- | September 12, 2025 | Penalty Notice related to Q2FY25 State Unemployment Insurance return | None, there is no material impact on financials, operations or other activities of the Company. |
| 14. | Commonwealth of Massachusetts Department of Revenue | Order passed/ action taken. Penalty – USD 730.48/- | September 16, 2025 | Penalty levied due to non-payment of advance Sales Tax | None, there is no material impact on financials, operations or other activities of the Company. |
| 15. | Department of Labor and Economic Opportunity, State of Michigan | Order passed/ action taken. Penalty – USD 5350/- | September 17, 2025 | Penalty Notice related to filing of amended return for quarter ending September 30, 2022 and December 31, 2022 | None, there is no material impact on financials, operations or other activities of the Company. |
| 16. | Government of the District of Columbia, Department of Employment Services | Order passed/ action taken. Penalty – USD 100/- | September 17, 2025 | Penalty levied due to delay in payment of State Unemployment Insurance taxes | None, there is no material impact on financials, operations or other activities of the Company. |
| 17. | Florida Department of Revenue | Order passed/ action taken. Penalty – USD 35.54/- | September 23, 2025 | Penalty levied due to incomplete return filed for Q2FY25 | None, there is no material impact on financials, operations or other activities of the Company. |

| | | | | | |
|-----|--|--|--------------------|--|---|
| 18. | Government of the District of Columbia | Order passed/ action taken. Penalty – USD 300/- | September 30, 2025 | Short payment of taxes for the period Q4 FY 2023 to Q2 FY 2025 | None, there is no material impact on financials, operations or other activities of the Company. |
|-----|--|--|--------------------|--|---|

DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

| S. No. | Name of the opposing party | Date of initiation of the litigation / dispute | Status of the litigation / dispute as per last disclosure | Current status of the litigation / dispute |
|--------|----------------------------|--|---|--|
| - | - | - | - | - |

| Additional Half-yearly disclosure | | | |
|--|---|--|---|
| Applicability of the Disclosure : Yes | | | |
| I. Disclosure of Loans/ guarantees/comfort letters /securities etc. refer note below | | | |
| (A)Any loan or any other form of debt advanced by the listed entity directly or indirectly to | | | |
| Entity | Aggregate amount advanced during six months | Balance outstanding at the end of six months | |
| Promoter or any other entity controlled by them | Nil | Nil | |
| Promoter Group or any other entity controlled by them | Nil | Nil | |
| Directors (including relatives) or any other entity controlled by them | Nil | Nil | |
| KMPs or any other entity controlled by them | Nil | Nil | |
| (B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by | | | |
| Entity | Type (guarantee, comfort letter etc.) | Aggregate amount of issuance during six months | Balance outstanding at the end of six-months (taking into account any invocation) |
| Promoter or any other entity controlled by them | Not applicable | Nil | Nil |
| Promoter Group or any other entity controlled by them | Not applicable | Nil | Nil |

| | | | |
|--|----------------|-----|-----|
| Directors (including relatives) or any other entity controlled by them | Not applicable | Nil | Nil |
| KMPs or any other entity controlled by them | Not applicable | Nil | Nil |

| (C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by | | | |
|---|---|---|---|
| Entity | Type of security (cash, shares etc.) | Aggregate value of security provided during six months | Balance outstanding at the end of six months |
| Promoter or any other entity controlled by them | Not applicable | Nil | Nil |
| Promoter Group or any other entity controlled by them | Not applicable | Nil | Nil |
| Directors (including relatives) or any other entity controlled by them | Not applicable | Nil | Nil |
| KMPs or any other entity controlled by them | Not applicable | Nil | Nil |
| | | | |
| (D) Additional Information | | | |
| Affirmations | | | Compliance Status |
| All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company. | | | Yes |
| Name – Jayesh Sanghrajka | | | |
| Designation - CFO | | | |
| Place - Bengaluru | | | |
| Date – October 16, 2025 | | | |

This report was placed before the Board of Directors in their meeting held on October 16, 2025 and there were no specific observations.

Name: A.G.S Manikantha
Designation: Company Secretary
Membership no: ACS21918