

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: **December 31, 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 Appoint ment	Date of Re-appoint ment	Date of Cessa tion	Ten ure*	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		102	16-Apr-1953	3	2	8	3
Mr.	Michael Nelson Gibbs	0817 7291	Non-Executive-Independent	13-Jul-2018	13-Jul-2021		90	08-Nov-1957	1	1	2	1
Mr.	Bobby Kanubhai Parikh	0001 9437	Non-Executive-Independent	15-Jul-2020	15-Jul-2023		66	30-Apr-1964	4	3	7	3
Ms.	Chitra Nayak	0910 1763	Non-Executive-Independent	25-Mar-2021	25-Mar-2024		57	09-Apr-1963	1	1	1	0
Mr.	Govind Iyer	0016 9343	Non-Executive-Independent	12-Jan-2023			36	22-Sept-1962	1	1	0	0
Ms.	Helene Auriol Potier	1016 6891	Non-Executive-Independent	26-May-2023			31	26-Nov-1962	1	1	0	0

Mr.	Nitin Paranjpe	0004 5204	Non-Executive-Independent	01-Jan-2024			24	04-Mar-1963	2	1	1	0
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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)
October 16, 2025	Yes	9	7	July 23, 2025; August 13, 2025 and September 11, 2025	34 days
* to be filled in only for the current quarter meetings Note – The Board meeting concluded on October 16, 2025, was held over two days, i.e. October 15, 2025 and October 16, 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	October 7, 2025	Yes	4	4	July 22, 2025; July 23, 2025 and August 13, 2025	54 days
	October 16, 2025	Yes	4	4		
Nomination & Remuneration Committee	October 15, 2025	Yes	4	4	July 22, 2025	84 days
Risk Management Committee	October 14, 2025	Yes	7	7	July 17, 2025	88 days
Stakeholders Relationship Committee	October 14, 2025	Yes	4	4	July 16, 2025	89 days

Corporate Social Responsibility Committee	October 14, 2025	Yes	3	3	July 17, 2025	88 days
Environmental Social and Governance Committee	October 14, 2025	Yes	3	3	July 16, 2025	89 days
Note - 1. The Audit Committee meeting concluded on October 16, 2025, was held over two days, i.e. October 15, 2025 and October 16, 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

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	61
No. of investor complaints disposed off during the Quarter	60
No. of investor complaints those remaining unresolved at the end of the Quarter	2

DETAILS OF CYBER SECURITY INCIDENTENCE

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/-	October 8, 2025	Penalty levied due to delayed filing of State Unemployment Insurance return	None, there is no material impact on financials, operations or other activities of the Company.
2.	Commonwealth of Massachusetts, Department of Revenue	Order passed/ action taken. Penalty – USD 40.25	October 15, 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.
3.	Taipei National Taxation Bureau	Order passed/ action taken. Penalty – TWD 2032/-	October 22, 2025	Penalty due to delay in remittance of withholding tax	None, there is no material impact on financials, operations or other activities of the Company.

4.	Government of the District of Columbia, Department of Employment Services	Order passed/ action taken. Penalty – USD 300/-	October 23, 2025	Penalty notice related to payment of State Unemployment Insurance	None, there is no material impact on financials, operations or other activities of the Company.
5.	Employment Development Department, State of California	Order passed/ action taken. Penalty – USD 1091.49	October 27, 2025	Penalty Notice for the period July 01, 2025, to September 30, 2025, for State Unemployment Insurance short tax payment.	None, there is no material impact on financials, operations or other activities of the Company.
6.	Taipei National Taxation Bureau	Order passed/ action taken. Penalty – TWD 11207/-	November 7, 2025	Penalty levied due to delay in payment of tax to authorities	None, there is no material impact on financials, operations or other activities of the Company.
7.	Employment Security Department, Washington State, USA	Order passed/ action taken. Penalty – USD 250/-	November 11, 2025	Penalty levied due to error in unemployment tax and Wage report for Q3FY2025	None, there is no material impact on financials, operations or other activities of the Company.
8.	Employment Development Department, State of California	Order passed/ action taken. Penalty – USD 142.51 /-	November 14, 2025	Notice for penalty due to late payment and underpayment.	None, there is no material impact on financials, operations or other activities of the Company.
9.	Florida Department of Revenue, USA	Order passed/ action taken. Penalty – USD 105.67/-	November 17, 2025	Penalty levied due to reemployment Tax employers quarterly Incomplete return for Q3FY2025.	None, there is no material impact on financials, operations or other activities of the Company.
10.	General Directorate of Public Finances, France	Order passed/ action taken. Penalty – EUR 5241/-	November 17, 2025	Penalty levied due to alleged failure in obligation to apply the withholding tax for the month of August 2025	None, there is no material impact on financials, operations or other activities of the Company.
11.	Joint Commissioner of State tax	Order passed/ action taken. Penalty – INR 13,795/-	November 29, 2025	Demand issued for alleged disallowance of ineligible and blocked ITC for FY 2021-22.	None, there is no material impact on financials, operations or other activities of the Company.
12.	Illinois Department of Revenue	Order passed/ action taken. Penalty – USD 57.27/-	December 2, 2025	Withholding tax penalty for Q3FY25 for delay in payment of taxes.	None, there is no material impact on financials, operations or other activities of the Company.
13.	Employment Development Department, State of California	Order passed/ action taken. Penalty – USD 1234.01/-	December 2, 2025	Penalty levied due to alleged late payment of taxes for Q2FY2025 & Q3FY2025	None, there is no material impact on financials, operations or other activities of the Company.
14.	Joint Commissioner, Central Goods and Services Tax	Order passed/ action taken. Penalty – INR 2,07,222/-	December 16, 2025	Demand issued due to alleged disallowance of blocked ITC, excess availment of ITC, ITC	None, there is no material impact on financials, operations or other activities of the Company.

				availed under wrong tax head for the FY 2022-23.	
15.	Regional Income Tax Agency, USA	Order passed/ action taken. Penalty – USD 463.68/-	December 18, 2025	Penalty due to underpayment of Municipal Income tax liability for Tax Year 2021 & 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/-	December 18, 2025	Late Payment Penalty for outstanding contribution and wage Report for tax period 2025/3	None, there is no material impact on financials, operations or other activities of the Company.
17.	Assistant Commissioner of SGST	Order passed/ action taken. Penalty – INR 10,000/-	December 22, 2025	Demand issued for alleged availment of ineligible ITC for FY 2021-22.	None, there is no material impact on financials, operations or other activities of the Company.
18.	Berkheimer Tax Administrator	Order passed/ action taken. Penalty – USD 1.68/-	December 23, 2025	Penalty notice for non-payment of License Fees for 2023 & 2024	None, there is no material impact on financials, operations or other activities of the Company.
19.	State of Delaware, USA	Order passed/ action taken. Penalty – USD 2366.12/-	December 23, 2025	Withholding tax penalty notice related to Q2FY24 and Q3FY24	None, there is no material impact on financials, operations or other activities of the Company.
20.	Superintendent of CGST	Order passed/ action taken. Penalty – INR 1,47,549/-	December 24, 2025	Demand issued due to alleged non-reversal of ITC attributable to transactions in securities for FY 2018-19 to 2022-23.	None, there is no material impact on financials, operations or other activities of the Company.
21.	Belastingdienst, Netherlands	Order passed/ action taken. Penalty – EUR 385/-	December 25, 2025	Notice for fine due to late Income tax filing for FY2022.	None, there is no material impact on financials, operations or other activities of the Company.
22.	Superintendent of CGST	Order passed/ action taken. Penalty – INR 1,55,039/-	December 26, 2025	Demand issued for alleged availment of ineligible ITC and issuance of credit notes after expiry of time limit for FY 2021-22.	None, there is no material impact on financials, operations or other activities of the Company.
23.	Office of the Excise and Taxation Officer	Order passed/ action taken. Penalty – INR 1,17,237/-	December 27, 2025	Demand issued for alleged availment of excess/ineligible ITC, Mismatch in tax liability in GSTR-3B vs GSTR-1 and Delay in realization of export proceeds for FY 2021-22.	None, there is no material impact on financials, operations or other activities of the Company.
24.	Assistant Commissioner of CGST	Order passed/ action taken. Penalty – INR 2,88,123/-	December 30, 2025	Demand issued alleged non-realization of export proceeds and invoices written off due to non-realization for FY 2021-22.	None, there is no material impact on financials, operations or other activities of the Company.

25.	Assistant Commissioner of CGST	Order passed/ action taken. Penalty – INR 6,32,860/-	December 30, 2025	Demand issued alleged non-realization of export proceeds and invoices written off due to non-realization for the FY 2022-23.	None, there is no material impact on financials, operations or other activities of the Company.
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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
-	-	-	-	-

This report was placed before the Board of Directors in their meeting held on January 14, 2026 and there were no specific observations.

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