

Resident Shareholders

In respect of Resident Shareholders, Tax will be deducted at source ("TDS") under Section 194 of the Act at the rate of 10% on the amount of dividend payable unless exempt under any of the provisions of the Act subject to fulfilment of the following conditions:

- (a) Valid Permanent Account Number ("PAN").
- (b) As per Section 139AA of the Income Tax Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and shall be liable to all consequences under the Act. Tax shall be deducted at a higher rate provided in section 206AA of the Income Tax Act, 1961 i.e., 20% of tax deduction at source.

Apart from the above, specific provisions applicable to Resident Shareholders - Individuals and Resident Shareholders – Other than Individuals are given below for ready reference.

1. Resident Shareholders - Individuals:

In case of Individuals, TDS would apply if the aggregate of total dividend including Buyback consideration paid to them by the Company under folio(s) during financial year 2025-26 exceeds Rs.10,000/-. The company has enabled the shareholder's portal for the submission of various Tax Forms and Tax Documents. Further, if a valid PAN is updated with the depositories (NSDL/CDSL) or with the Registrar and Share Transfer Agent (KFin Technologies Limited) and you wish to avail exemption from TDS on the buyback consideration payable, then you are requested to submit the following forms or documents attached as annexures at the Shareholders' Portal on or before the last date of tendering of offer:

- a. Form 15G - [Annexure-1](#)
- b. Form 15H (In case of Resident Individual's age 60 years or more)- [Annexure-2](#)
- c. Any other documents as prescribed under the Income Tax Act, 1961 for lower withholding of taxes
- d. Documentary evidence if you are exempt from obtaining PAN

2. Resident Shareholders - Other than Individuals:

Category of shareholders	Tax Deduction Rate	Exemption Applicability/ Documents required
Insurance Company	Nil	Declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938 - <u>Annexure -3</u>
Mutual Fund	Nil	Declaration by Mutual Fund shareholder eligible for exemption u/s 10(23D) of the Income- tax Act, 1961 - <u>Annexure -4</u>
Alternative Investment fund (AIF) established/ incorporated in India	Nil	Declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI – <u>Annexure -5</u>
Other - Resident Company / Firm / HUF / AOP / Trust	As applicable	In case your income is subject to lower rate of TDS, or is exempt under Income Tax Act, 1961, you are requested to submit the following forms or documents attached as Annexures if eligible as per the relevant provisions of the Income Tax Act, 1961 duly signed by the authorized signatory at the Shareholder Portal on or before

		last date of tendering of offer: a) Lower withholding tax certificate for the Financial Year 2025-26 if any obtained from the Income Tax authorities. b) In case you have tax exemption status under any provisions of the Income Tax Act, submit the documentary evidence along with declaration for the same. – Annexure -6 c) Any other documents as prescribed under the Income Tax Act if applicable. – Annexure -7
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Alternatively, the prescribed forms or documents can also be downloaded in link given [here](#).

All the documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the Income Tax Act, 1961.

You are requested to communicate the changes, if any, to the documents already submitted for the financial year 2025-26. If no such communication is received before the closure of portal, the tax documents submitted earlier, if any, will be considered for the purpose of tax deduction at source as per tax law. If during the financial year any of the above-mentioned Tax Forms becomes invalid, then tax would be deducted on total dividend payments including buyback consideration made during the financial year 2025-26 at standard prescribed rates under the Income Tax Act from the Buyback consideration.

You may note that the Company has notified record date for the purpose of determining the entitlement and the names of equity shareholders who are eligible to participate in the buyback as November 14, 2025, to the stock exchanges.

The above-mentioned documents can be uploaded on the Shareholder's Portal till the last date of tendering of offer. The portal can be accessed at <https://www.infosys.com/investors/shareholder-services/tax-buyback2025.html>. Documents submitted after last date of tendering of offer will not be considered for Buyback 2025. We request you to kindly take note accordingly. In the absence of any tax documents from shareholders the Tax deduction at source would be done at the standard prescribed rates under Income Tax Act.

Shareholders are requested to register their email addresses, bank account details and mobile numbers with their respective Depository Participant (Demat banker). If the shares are held in physical mode kindly update the details with KFin Technologies Limited (Company's RTA) at einward.ris@kfintech.com.

Please reach out to us at buyback.tax@infosys.com for any queries.

Wishing you a safe stay.

Thanking you,

For Infosys Limited