Shareholder Communication

Sub: Infosys Limited - Final Dividend Financial Year 2024-25 - Tax Deduction at Source (TDS) on Dividend:

Dear Shareholder,

We hope this communique finds you safe and in good health.

The Board of Directors of Infosys Limited (the Company) in its meeting held on April 17, 2025 have recommended a final dividend of Rs. 22/- per equity share for the financial year ended March 31, 2025 subject to shareholders' approval at the ensuing Annual General Meeting to be held on June 25, 2025.

As per Indian Income Tax Act, 1961 dividend paid and distributed by a company is taxable in the hands of shareholders. Therefore, the Company is required to deduct taxes at source (TDS) at the rates applicable on the amount distributed to the shareholders.

As per the latest information available with the depositories (NSDL/CDSL) or by Registrar and Share Transfer Agent (KFin Technologies Limited), you are a Non-Resident shareholder of the company. If you remain as a shareholder as on record date (i.e. May 30, 2025), the dividend receivable by you would be taxable at the applicable rates in force under the Income Tax Act, 1961.

If there is any change in the above information, you are requested to update your records such as tax residential status, Permanent Account Number (PAN) and register your email address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialized form and if you are holding shares in physical mode, you are requested to furnish details to the Company's Registrar and Share Transfer Agent KFin Technologies Limited.

The company has enabled the shareholder's portal from the date of this communication. In case you propose to avail the benefit of Double Taxation Avoidance Agreement between India and the country of your tax residence, you are requested to submit the following forms or documents at the shareholder portal on or before June 06, 2025.

- (a) Copy of Tax Residency Certificate (TRC) for the Financial Year 2025-26 obtained from the revenue authorities of the country of your residence duly attested by yourself/ authorized signatory.
- (b) Electronic Form 10F as per notification No. 03/2022 dated 16th July 2022 from the Central Board of Direct Tax {Notification can be read under -notification-no-3-2022-systems.pdf (incometaxindia.gov.in)}. Form 10F can be obtained electronically through e-filing portal of income tax website and procedure for the same is detailed here.
- (c) Copy of the PAN Card allotted by the Indian Income Tax authorities duly attested by yourself/authorized signatory. In case of non-availability of PAN, information under sub-rule 2 of Rule 37BC *Annexure -1*
- (d) Self-declaration of Beneficial Ownership Annexure -2
- (e) Self-declaration for not having Permanent Establishment in India in accordance with the applicable Tax Treaty *Annexure -3*
- (f) Any other documents as prescribed under the Income Tax Act if applicable <u>Annexure-4</u> or certificate for lower tax deduction.

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 may note that the Company has notified record date for the purposes of Final Dividend for the financial year 2024-25 as May 30, 2025 to the stock exchanges.

The company has enabled a Shareholder's Portal from the date of this communication. The above-mentioned documents can be uploaded on the Shareholder's Portal till June 06, 2025. The portal can be accessed at https://www.infosys.com/investors/shareholder-services/dividend-tax.html. Documents submitted after June 06, 2025, will not be considered.

We request shareholders to support our commitment to environmental protection by choosing to receive the Company's communication through email and dividends through digital mode. 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 dividend.tax@infosys.com for any queries.

Wishing you a safe stay. Thanking you,

For Infosys Limited