

## Shareholder Communication

### Sub: Infosys Limited – Final Dividend Financial Year 2025-26 – Tax Deduction at Source (TDS) on Dividend

Dear Shareholder,

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

The Board of Directors of Infosys Limited (“the Company”), in its meeting held on April 23, 2026, has recommended a final dividend of Rs. 25/- per equity share for the financial year ended March 31, 2026, subject to shareholders’ approval at the ensuing Annual General Meeting to be held on June 23, 2026.

As per the Indian Income Tax Act, 2025 (“the Act”), 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 Resident Shareholder of the Company.

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. 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.

For Resident Shareholders, tax will be deducted at source ("TDS") under Section 393(1) 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 262 of the Act, every person who has been allotted a PAN and 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 397(2) of the Act, 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 paid to them by the Company under folio(s) during tax year 2026-27 exceeds Rs.10,000/-. The Company has enabled the shareholder’s portal from the date of this communication. 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 dividend income subject to conditions, then you are requested to submit the following forms or documents attached as annexures on the Shareholders’ Portal on or before June 11, 2026:

- a. Form 121 - Declaration for receipt of dividend without deduction of Tax ([Annexure-1](#))
- b. Any other documents as prescribed under the Income Tax Act, 2025, for lower withholding of taxes
- c. Documentary evidence if you are exempt from obtaining PAN

Resident Individual Shareholders can alternatively submit Form 121 (Declaration for receipt of dividend without deduction of Tax) through their depository participants i.e. [National Securities Depository Limited](#) (NSDL) or [Central Depository Services \(India\) Limited](#) (CDSL). NSDL and CDSL have been enabled to accept Form 121

electronically. The steps for submitting form 121 in NSDL and CDSL are provided [here](#). Accordingly, shareholders holding shares in dematerialized form may submit Form 121 directly through their respective depository participant on or before the record date, i.e. June 10, 2026.

To facilitate timely and accurate processing of Tax Deducted at Source (TDS), shareholders are further advised to ensure that the form submitted is complete, valid, and accurate.

## 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 - <a href="#">Annexure -2</a>
Mutual Fund	Nil	Declaration by Mutual Fund shareholder as specified at Schedule VII (Table: Sl. No 20 or 21) of the Income Tax Act, 2025 - <a href="#">Annexure -3</a>
Alternative Investment fund (AIF) established / incorporated in India	Nil	Declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI specified at Schedule V (Table: Sl. No 1) <a href="#">Annexure -4</a>
Other - Resident Company / Firm / HUF / AOP / Trust	As applicable	In case your income is subject to a lower rate of TDS, or is exempt under the Income Tax Act, 2025, 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, 2025, duly signed by the authorized signatory on the Shareholder Portal on or before June 11, 2026: <ul style="list-style-type: none"> <li>a) Lower withholding tax certificate for the Tax Year 2026-27 if any obtained from the Income Tax authorities.</li> <li>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. – <a href="#">Annexure -5</a></li> <li>c) Any other documents as prescribed under the Income Tax Act if applicable. – <a href="#">Annexure -6</a></li> </ul>

Alternatively, the prescribed forms or documents can also be downloaded in the 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, 2025.

You may note that the Company has notified the record date for the purposes of Final Dividend for the financial year 2025-26 as June 10, 2026 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 11, 2026. The portal can be accessed at <https://www.infosys.com/investors/shareholder-services/dividend-tax.html>. Documents submitted after June 11, 2026 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 (the Company's RTA) at [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com).

Please reach out to us at [dividend.tax@infosys.com](mailto:dividend.tax@infosys.com) for any queries.

Wishing you a safe stay.

Thanking you,

For Infosys Limited