

Shareholder Communication

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

Dear Shareholder,

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

The Board of Directors of Infosys Limited (“the Company”), in its meeting held on October 16th, 2025, has declared an interim dividend of Rs. 23/- per equity share.

As per the Indian Income-tax Act, 1961 (“the Act”), the 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 a shareholder as on record date (i.e. October 27th, 2025), the dividend receivable by you would be taxable at the applicable rates in force under the Act.

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 portal from the date of this communication. If you propose to avail the benefit of Double Taxation Avoidance Agreement read with Multilateral Instrument (MLI), 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 October 24th, 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) Self-declaration of fulfilling all conditions of tax treaty for been eligible to claim benefit of the tax treaty (DTAA) read with Multilateral Instrument (MLI)
- (g) Any other documents as prescribed under the Act, if applicable – [Annexure-4](#) 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 Act.

You are requested to communicate the changes, if any, to the documents already submitted for the financial year 2025-26, during the last dividend payout. If no such communication is received before the closure of portal (i.e. October 24, 2025), 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 made during the financial year 2025-26 at standard prescribed rates under the Act.

You may note that the Company has notified record date for the purposes of Interim Dividend for the financial year 2025-26 as October 27, 2025 to the stock exchanges.

The Company has enabled a shareholder portal from the date of this communication. The above-mentioned documents can be uploaded on the shareholder portal till October 24, 2025. The portal can be accessed at <https://www.infosys.com/investors/shareholder-services/dividend-tax.html>. Documents submitted after October 24, 2025, will not be considered for Interim Dividend 2025-26. We request you to kindly take note accordingly. In case of non-submission of any tax documents from shareholders, the tax deduction at source would be done at the standard prescribed rates under the Act.

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