

## **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"), 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 you remain a shareholder as on the record date (i.e. October 27, 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. 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.

In respect of resident shareholders, tax will be deducted at source 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 PAN
- (b) As per Section 139AA of the 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 with 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, as provided in Section 206AA 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 financial year 2025-26 exceeds Rs.10,000. The Company has enabled the shareholder 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 payable, then you are requested to submit the following forms or documents attached as annexures on the shareholder portal on or before October 24th, 2025:

- a. Form 15G – [Annexure-1](#)
- b. Form 15H (in case of Resident Individual's age is 60 years or more) – [Annexure-2](#)
- c. Any other documents as prescribed under the Act 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 – <a href="#">Annexure -3</a>
Mutual Fund	Nil	Declaration by Mutual Fund shareholder eligible for exemption u/s 10(23D) of the Income-tax Act, 1961 – <a href="#">Annexure -4</a>
Alternative Investment Fund (AIF) established / incorporated in India	Nil	Declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI – <a href="#">Annexure -5</a>
Other - Resident Company / Firm / HUF / AOP / Trust	As applicable	<p>In case your income is subject to lower rate of TDS, or is exempt under the 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 Act duly signed by the authorized signatory on the shareholder portal on or before October 24th, 2025:</p> <ul style="list-style-type: none"><li>a) Lower withholding tax certificate for the financial year 2025-26 if any obtained from the Income Tax authorities.</li><li>b) In case you have tax exemption status under any provisions of the Act, submit the documentary evidence along with declaration for the same – <a href="#">Annexure -6</a></li><li>c) Any other documents as prescribed under the Act if applicable – <a href="#">Annexure -7</a></li></ul>

Alternatively, the prescribed forms or documents can also be downloaded [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 27th, 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 24th, 2025. The portal can be accessed at <https://www.infosys.com/investors/shareholder-services/dividend-tax.html>. Documents submitted after

October 24th, 2025 will not be considered for Interim Dividend FY 2025-26. We request you to kindly take note accordingly. In the case of non-submission of any tax documents by the 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](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