

Shareholder Communication

Sub: Infosys Limited - Interim Dividend Financial Year 2026-27 - 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 23, 2026, has declared an interim dividend of ₹26/- per equity share.

As per the Indian Income-tax Act, 2025, dividend paid and distributed by a company is taxable in the hands of shareholders. Therefore, the Company is required to deduct 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. November 03, 2026), the dividend receivable by you would be taxable at the applicable rates in force under the Income-tax Act, 2025.

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 number 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. Non-resident shareholders can avail the provisions of certain Double Tax Avoidance Agreement (DTAA), provided they satisfy conditions such as non-applicability of the General Anti-Avoidance Rule (GAAR), read with Multilateral Instrument (MLI), between India and the country of tax residence of the shareholders. For this purpose, i.e. to avail benefits under the DTAA read with MLI, non-resident shareholders are requested to submit the following forms or documents on the shareholder portal on or before October 28, 2026.

- (a) Copy of Tax Residency Certificate (TRC) for the tax year 2026-27 obtained from the revenue or tax authorities of the country of tax residence, duly attested by shareholders/ authorized signatory.
- (b) Form 41 (for claiming Tax Treaty Relief). Form 41 can be obtained electronically through e-filing portal of income tax website at <https://www.incometax.gov.in/iec/foportal>, the procedure for the same is detailed [here](#).
- (c) Copy of the PAN card allotted by the Indian Income Tax authorities duly attested by the shareholders/ authorized signatory. In case of non-availability of PAN, information under sub-rule 2 of Rule 217 of Income Tax Rules, 2026 (“the Rules”) – [Annexure -1](#)
- (d) Self-declaration of beneficial ownership of equity shares by the non-resident shareholder – [Annexure -2](#)
- (e) Self-declaration by the shareholders of having no permanent establishment in India in accordance with the applicable Tax Treaty and the Income-tax Act, 2025– [Annexure -3](#)
- (f) Self-declaration of fulfilling all conditions of tax treaty for being eligible to claim benefit of the tax treaty (DTAA) read with MLI.
- (g) Any other documents as prescribed under the Income-tax Act, 2025 if applicable - [Annexure-4](#) or certificate for lower withholding of taxes, duly attested by the shareholders.

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, 2025.

You are requested to communicate the changes, if any, to the documents already submitted for the tax year 2026-27, during the last dividend payout. If no such communication is received before the closure of portal (i.e. October 28, 2026), 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 tax year any of the above-mentioned tax forms becomes invalid, then tax would be deducted on total dividend payments made during the tax year 2026-27 at applicable prescribed rates under the Income-tax Act, 2025.

You may note that the Company has notified the record date for the purposes of Interim Dividend for the financial year 2026-27 as November 03, 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 October 28, 2026. The portal can be accessed at <https://www.infosys.com/investors/shareholder-services/dividend-tax.html>. Documents submitted after October 28, 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 (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