

TCS/SE/55/2022-23

July 1, 2022

National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East) Mumbai - 400001 Symbol - TCS BSE Limited P. J. Towers, Dalal Street, Mumbai - 400051 Scrip Code No. - 532540

Dear Sirs,

Sub: Newspaper Advertisement – Disclosure under Regulation 30 and Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Pursuant to Regulation 30 read with Schedule III Part A Para A and Regulation 47 of SEBI Listing Regulations, we enclose copies of newspaper advertisement published in Business Standard (English), Free Press Journal (English) and Navshakti (Marathi) as notice to shareholders informing the record date fixed for the interim dividend, if approved by the Board of Directors at the meeting to be held on Friday, July 8, 2022, as well as the intimation about the deduction of tax on dividend.

The above information is also available on the website of the Company <u>www.tcs.com</u>.

This is for your information and records.

Thanking you,

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Yours faithfully, For TATA CONSULTANCY SERVICES LIMITED

Pradeep Manohar Gaitonde Company Secretary

Encl: As above

#### TATA CONSULTANCY SERVICES

#### TATA CONSULTANCY SERVICES LIMITED



# NOTICE TO SHAREHOLDERS

The Interim Dividend, if declared in the Board Meeting of Directors to be held on Friday, July 8, 2022, shall be paid to the equity shareholders whose names appear on the Register of Members of the Company or in the records of the Depositories as beneficial owners of the shares as on Saturday, July 16, 2022, which is the Record Date fixed for the purpose.

Pursuant to the changes introduced by the Finance Act 2020, w.e.f. April 1, 2020, the Company would be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. Further tax deducted at source (TDS) rates for dividend prescribed under the Income-tax Act, 1961 ('Act') are subject to provisions of section 206AB of the Act (effective from July 1, 2021) which introduces special provisions for TDS in respect of non-filers of income-tax returns. As provided in section 206AB of the Act, tax is required to be deducted at the higher rates in case of payments to 'specified persons'.

Specified person means a person who has not filed the income tax return for the previous year immediately preceding the financial year in which tax is required to be deducted, for which the time limit of filing of return of income under section 139(1) of the Act has expired; and the aggregate of tax deducted at source and tax collected at source in his/her case is ₹50,000 or more in the said previous year. The specified person who has not submitted the PAN as well as not filed the return; the tax shall be deducted at the higher of the two rates prescribed in Sections 206AA and 206AB of the Act.

A non-resident shareholder who does not have the permanent establishment in India is excluded from the scope of the above provision.

Any eligible shareholder, who wishes to avail the benefit of non-deduction of tax at source, is requested to submit the following documents on or before Thursday, July 14, 2022, via e-mail to TCS-Exemptforms2223@tcplindia.co.in:

Resident individual shareholder with PAN	Yearly declaration in Form No. 15G/15H For the format of Form 15G / 15H, please visit the weblink: https://on.tcs.com/IR-FAQ
Non-resident shareholders*	i) No Permanent Establishment and Beneficial Ownership Declaration ii) Tax Residency Certificate iii) Form 10F iv) Any other document which may be required to avail the tax treaty benefits. For the format of Form 10F and self-declaration, please visit the weblink: https://on.tcs.com/IR-FAQ

<sup>\*</sup>Application of beneficial tax rate shall depend upon the completeness of the documents submitted by the Non-resident shareholder and review to the satisfaction of the Company.

### TATA CONSULTANCY SERVICES LIMITED

Sd/-Pradeep Manohar Gaitonde Company Secretary

Place: Mumbai Date: June 30, 2022

#### Registered Office:

9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021.

Tel: 91 22 6778 9595 Fax: 91 22 6778 9660

Email: investor.relations@tcs.com Website: www.tcs.com

CIN: L22210MH1995PLC084781

#### TATA CONSULTANCY SERVICES LIMITED

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# TATA CONSULTANCY SERVICES LIMITED भागधारकांना सूचना

अंतरिम लाभांश जर ८ जुलै, २०२२ रोजी होणाऱ्या संचालक मंडळच्या सभेत घोषित झाल्यास तो शनिवार, १६ जुलै, २०२२ जी यासाठी अभिलेख तारीख निश्चित करण्यात आहे रोजीस शेअर्सचे लाभकारी मालक म्हणून डिपॉझिटरीजच्या नोंदीमध्ये किंवा कंपनीच्या सभासद रजिस्टरमध्ये नावे असलेल्या समभागधारकांना देण्यात येईल.

१ एप्रिल, २०२० पासून फायनान्स ॲक्ट, २०२० मधील बदलाला अनुसरून कंपनीला तिच्या भागधारकांना देण्यात येणाऱ्या लाभांशावर विहित दराने कर रोखून ठेवणे आवश्यक आहे. पुढे आयकर अधिनियम, १९६१ (अधिनियम) अंतर्गत विहित लाभांशाकरिता टॅक्स डिडक्टेड ॲट सोर्स (टीडीएस) दर हा आयकर विवरणपत्र दाखल न करणाऱ्यांच्या संदर्भातील टीडीएसकरीता विशेष तरतुदी दिलेल्या अशा अधिनियमाच्या कलम २०६ एबी (१ जुलै २०२१ पासून प्रभावी) च्या तरतुदीच्या अधीन राहील. अधिनियमाच्या कलम २०६ एबी मध्ये दिल्यानुसार कर हा "विनिर्दिष्ट व्यक्तींना" प्रदानाच्या बाबतीत उच्चत्तम दराने कापणे आवश्यक आहे.

विनिर्दिष्ट व्यक्ती म्हणजे ज्या व्यक्तीने त्विरत सुरू होणारे मागील वर्ष ज्यामध्ये कर कापणे आवश्यक आहे त्यासाठी आयकर विवरणपत्र दाखल केलेले नाही ज्यासाठी अधिनिमाच्या कलम १३९(१) अंतर्गत उत्पन्नाचे विवरणपत्र भरण्याची वेळ मर्यादा संपलेली आहे आणि त्याच्या/तिच्या बाबतीत टॅक्स डिडक्टेट ॲट सोर्स आणि टॅक्स कलेक्टेड ॲड सोर्स सदर मागील वर्षी इ. ५०,००० किंवा अधिक आहे. विनिर्दिष्ट व्यक्ती ज्यांनी पॅन सादर केलेले नाही तसेच विवरणपत्र दाखल केलेले नाही त्यांच्या कर अधिनियमाच्या कलम २०६ एए आणि २०६ एबी मधील विहित दोन दरापेक्षा जाप्त कापण्यात येईल.

अनिवासी भागधारक जे भारतात कायमस्वरूपी राह्त नाहीत त्यांना वरील तरतुदीच्या स्कोपमधून वगळलेले आहे. कोणीही पात्र भागधारक जे टॅक्स ॲट सोर्स न कापण्याचा लाभ घेण्यासाठी इच्छुक आहेत त्यांना TCS-Exemptforms2223@tcplindia.co.in कडे ईमेलद्वारे गुरुवार, १४ जुलै, २०२२ रोजी किंवा पूर्वी खालील दस्ताकेज सादर करण्याची करण्यात येत आहे.

पॅनसह निवासी वैयक्तिक	प्रपत्र क्र. १५ जी/१५ एचमध्ये वार्षिक घोषणा	
भाग धारक	प्रपत्र १५ जी/१५ एच्या नमुन्याकरिता कृपया वेबलिंकला भेट द्याः	
	https://on.tcs.com/IR-FAQ	
अनिवासी भागधारक*	i) कायम न राहणे आणि लाभकारी मालकीची घोषणा ii) टॅक्स रेसिडेन्सी सर्टिफिकेट	
	<ul> <li>іі) प्रपत्र १०एफ</li> <li>і∨) कोणतेही अन्य द्स्तावेज जे टॅक्स ट्रीटी बेनिफिट घेण्याकरिता आवश्यक आहेत.</li> <li>प्रपत्र १०एस आणि स्वधोषणेच्या नमुन्याकरिता कृपया वेबर्लिकला भेट द्या:</li> </ul>	
	https://on.tcs.com/IR-FAQ	

\*लाभ करासाठी अर्ज हा कंपनीच्या समाधानासाठी पुनर्विलोकन आणि अनिवासी भागधारकांनी सादर केलेल्या दस्तावेजांच्या पुर्ततेवर अवलंबून आहे.

> टाटा कन्सलटन्सी सर्व्हिसेस लिमिटेड सही/– प्रदीप मनोहर गायतोंडे कंपनी सचिव

ठिकाण: मुंबई

दिनांकः ३० जून, २०२२

नोंदणीकृत कार्यालय:

९ वा मजला, निर्मल बिल्डिंग, निरमन पॉईंट, मुंबई–४०० ०२१ फोन: ९१ २२ ६७७८ ९५९५ फॅक्स: ९१ २२ ६७७८ ९६६० ई–मेल: <u>investor.relations@tcs.com</u> वेबसाईट: <u>www.tcs.com</u>

सीआयएन: एल२२२१०एमएच१९९५पीएलसी०८४७८१