

TCS/SE/183/2022-23

December 31, 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 third interim dividend, if approved by the Board of Directors at the meeting to be held on Monday, January 9, 2023, as well as the intimation about the deduction of tax on dividend.

The above information is also available on the website of the Company www.tcs.com.

This is for your information and records.

Thanking you,

Yours faithfully,

For TATA CONSULTANCY SERVICES LIMITED

Pradeep Manohar Gaitonde Company Secretary

Encl: As above

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

9th Floor Nirmal Building Nariman Point Mumbai 400 021

Tel 91 22 6778 9595 Fax 91 22 6630 3672 e-mail corporate.office@tcs.com website www.tcs.com
Registered Office9th Floor Nirmal Building Nariman Point Mumbai 400 021



TATA CONSULTANCY SERVICES LIMITED

NOTICE TO SHAREHOLDERS

The third interim dividend, if declared in the Board Meeting of Directors to be held on Monday, January 9, 2023, 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 Tuesday, January 17, 2023, 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 return. 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 prior to the previous 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 TDS and tax collected at source is ₹50,000 or more in that previous year. The specified person who has not submitted the PAN as well as not filed the income tax 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/s.

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 Sunday, January 15, 2023, 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

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: December 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



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NOTICE TO SHAREHOLDERS

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TATA

TATA CONSULTANCY SERVICES LIMITED

भागधारकांना सूचना

सोमवार, ९ जानेवारी, २०२३ रोजीस आयोजित केल्या जावयाच्या संचालक मंडळाच्या बैठकीत घोषणा झाल्यास तिसरा अंतरिम लाभांश, ह्या कारणास्तव निर्धारित रेकॉर्ड डेट असलेल्या मंगळवार, १७ जानेवारी, २०२३ रोजीस कंपनीच्या सभासदांच्या नोंदवहीत किंवा शेअर्सचे लाभार्थी मालक म्हणून डिपॉझिटरीजच्या नोंदीत नावे असलेल्या समभागधारकांना प्रदान केला जाईल.

१ एप्रिल, २०२० पासून फायनान्स ॲक्ट,२०२० ने करण्यात आलेल्या बदलानुसार, कंनीने तिच्या भागधारकांना प्रदान केलेल्या लाभांशावर विहित दराने कर रोखून धरणे आवश्यक आहे. पुढे, आयकर अधिनियम, १९६१ ('अधिनियम') अंतर्गत विहित लाभांशासाठी उद्गम कराचे (टीडीएस) दर हे आयकर विवरणे दाखल न करणाऱ्यांच्या संबंधातील टीडीएस साठीच्या विशेष तरतुदी असलेल्या अधिनियमाच्या कलम २०६ एबी (१ जुलै, २०२१ पासून प्रयोज्य) च्या तरतुदींच्या अधीन असतील. अधिनियमाच्या कलम २०६ एबी मधील तरतुदीनुसार, 'विनिर्दिष्टीत व्यक्तींना' प्रदानांच्या बाबतीत जासत दराने कर कापण्याची आवश्यकता आहे. विनिर्दिष्टीत व्यक्ती म्हणजे, अधिनियमाच्या कलम १३९ (१) अन्वये ज्यासाठी आयकर विवरण दाखल करण्याची कालमर्यादा संपली आहे अशा ज्यामध्ये कर कापणे आवश्यक होते त्या मागील वर्षाच्या आधी लगतच्या मागील वर्षासाठी ज्यांनी आयकर विवरण दाखल करण्याची कालमर्यादा संपली आहे अशा ज्यामध्ये कर कापणे आवश्यक होते त्या मागील वर्षाच्या आधी लगतच्या मागील वर्षासाठी ज्यांनी आयकर विवरण सादर केलेले नाही आणि त्या मागील वर्षात एकूण टीडीएस व गोळा केलेला उद्गम कर रु. ५०,००० किंवा जास्त असेल ती व्यक्ती ज्या विनिर्दिष्टीत व्यक्तींनी पॅन सादर केलेला नाही तसेच आयकर विवरण दाखल केलेला नाही; त्यांचा कर अधिनियमाच्या कलमे २०६ एए व २०६ एबी मधील विहित दोन दरांपैकी जास्त दराने कापला जावा. ज्या अनिवासी भागधारकाची भारतामध्ये स्थायी अस्थापना नसेल त्यांना वरील तरतुदींच्या व्याप्तीमधून वगळण्यात आले

आह. उद्गम कर कपात न करण्याचा लाभ होऊ इच्छित असलेल्या कोणत्याही पात्र भागधारकाने कृपया रविवार, १५ जानेवारी, २०२३ रोजी किंवा त्यापूर्वी खालील दस्तावेज ई-मेल द्वारा

100.ExemptionioEEEe@topinida.com 11 mg 1	
पॅन असलेले निवासी वैयक्तिक भागधारक	फॉर्म नं. १५/जी/१५ एच मध्ये वार्षिक घोषणापत्र फॉर्म १५ जी/१५एचच्या नमुन्यासाठी कृपया वेबलिंक: https://on.tcs.com/IR-FAQ ला भेट द्या
अनिवासी भागधारक*	i) स्थायी अस्थापना नसणे व लाभार्थी मालकी घोषणा पत्र ii) कर वास्तव्य प्रमाणपत्र iii) फॉर्म १० एफ
	iv) कर करार लाभ मिळवण्यासाठी आवश्यक अतील असे अन्य कोणतेही दस्तावेज. फॉर्म १० एफ व स्व-गोषणापत्ताच्या नमुन्यासाठी, कृपया वेबलिंक: https://on.tcs.com/IR-FAQ ला भेट द्या.

^{*} लाभप्रद कर दराचा अर्ज हा अनिवासी भागधारकाने सादर केलेल्या दस्तावेजांच्या पूर्णतेवर आणि कंपनीची खात्री होईल अशा पुनर्विलोकनावर अवलंबुन असेल.

टाटा कन्सल्टन्सी सर्व्हिसेस लिमिटेड

सही/ –

ठिकाण: मुंबई

प्रदीप मनोहर गायतोंडे

दिनांक:० डिसेंबर, २०२२ नोंटणीकत कार्यालयः कंपनी सेक्रेटरी

नोंदणीकृत कार्यालय:

९वा मजला, निर्मल बिल्डिंग, निरमन पॉईंट, मुंबई-४०० ०२१. दू. : ९१ २२ ६७७८९५९५ फॅक्सॅ: ९२ २२ ६७७८ ९६६०

TCS.Exemptforms2223@tcplindia.co.in येथे सादर करावेत.

ई–मेल : <u>investor.relations@tcs.com</u> वेबसाईट : <u>www.tcs.com</u>

सीआयएन:एल २२२१०एमएच १९९५ पीएलसी ०८४७८१