

Annexure -1

FORM NO. 121

[See rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

Details of the declarant				
1.	Name			
2.	Address			
3.	Permanent Account Number			
4.	Status			
5.	Residential status			
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year	Yes/no		
6.	Email id			
7.	Contact number	Country Code	Number	
8.	Tax Year (for which declaration is made)	2026-27		
Details of income				
9.	Nature of income	<i>(g) dividend (including dividend on preference shares) declared by domestic company</i>		
10.	Estimated income for which declaration is made			
11.	Details of Form No.121 other than this form filed during the tax year, if any			
11(a).	Total number of Form No.121 filed earlier			
11(b).	Aggregate amount of income for which Form No.121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12			
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income
	1.			
	2.			

Kindly fill estimated total income for Tax year 2026-27

DECLARATION

I.....having Permanent Account Number.....do hereby declare that

- (i) To the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii) The incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

- (iii) Tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year 2026-27 will be nil.
- (iv) My income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year 2026-27 (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)
- (v) In case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Please sign
here

Place: _____

Signature of the Declarant

Date: _____

Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

Details of the person responsible for paying income			
1.	Name		
2.	Address		
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant		
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation		
12.	Address		
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made		
16.	Estimated total income of the tax year of the declarant		
17.	Aggregate amount of income for which declaration is made during the tax year		
18.	Date on which declaration is received		

DECLARATION

I (name of authorized person).....having Permanent Account Numberhereby certify that the Information pertaining to the declarant(s) above has been duly furnished.

Place: _____

Signature of the authorized person

Date: _____

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6) [Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6) [Table: Sl. No. 1], under section 393(6) [Table: Sl. No. 2].
4. Fill residential status's (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
 - (a) payment of accumulated balance due to an employee participating in recognized provident fund
 - (b) insurance commission for soliciting or procuring insurance business including business related to continuacne, renewal, or revival of the insurance policies.
 - (c) rent from a specified person
 - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
 - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society- ty carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
 - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
 - (g) dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such FormNo.121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no.10 of Part A shall allot a unique identification number to all Form No.121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no.10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no.13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head—Income from house property and rebate allowable under section 156.
11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

Annexure- 2

Declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938.

<on letterhead of the shareholder>

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income-tax TDS liability under Income Tax Act 2025, we hereby certify as follows:

Nature of information	Details
Name of the Shareholder	
Status	Insurance Company
Contact number	
PAN	
Registration number of the certificate Obtained from IRDA	
Nature of Insurance business	

Further, we declare that we qualify as Insurer as per section 2(7A) of the Insurance Act, 1938 and *<<name of the shareholder>>* is the beneficial owner of dividend income and is eligible for exemption from withholding taxes as per section 393(1) of Income-tax Act, 2025 for the Financial Year 2026-27.

In this regard, we have enclosed certificate of registration with IRDA/LIC/GIC, as applicable.

In this connection, we also certify that the above made declaration applies to all DPID & client ID linked the PAN *<<PAN of the shareholder>>*.

For _____

Authorized Signatory

Name and Designation:

Annexure- 3

Declaration by Mutual Fund shareholder specified at Schedule VII (Table: Sl. No. 20 or 21) of the Income-tax Act, 2025

«on letter head of the shareholder»

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income-tax TDS liability under Income Tax Act 2025, we hereby certify as follows:

Nature of information	Details
Name of the Shareholder	
Status	Mutual Fund(MF)
Contact number	
PAN	
The notification number in which the MF is notified to be exempt under Schedule VII (Table: Sl. No. 20 or 21)	
MF SEBI Registration number (if the MF is registered with SEBI) <i>or</i> If the MF is setup by public sector bank / Public financial institution (PFI) /authorized by RBI.	

Further, we also declare that «Name of the Shareholder» is the beneficial owner of dividend income and is specified at Schedule VII (Table: Sl. No. 20 or 21) of the Income-tax Act, 2025 and therefore eligible for exemption from withholding taxes as per section 393(5) of Income-tax Act, 2025 for the FY 2026-27

In this regard, we have enclosed certificate of registration of Mutual Fund with SEBI or a certificate indicating a Mutual Fund is setup by public sector bank /PFI/ authorized by RBI being notified by Central Government, as the case may be.

In this connection, we also certify that the above made declaration applies to all DP ID & client ID linked the PAN «PAN of the shareholder».

For.....

Authorized Signatory

Name and Designation

Annexure-4

Declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI holding registration and declaring dividend income is not chargeable under the head 'Profit and Gains of Business or Profession' and qualifies for exemption under Schedule V (Table: Sl. No 1)

< on letter head of the shareholder >

Date: _____

TO WHOM SO EVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income-tax TDS liability under Income Tax Act 2025, we hereby certify as follows:

Nature of information	Details
Name of the Shareholder	
Status	
Contact number	
PAN	

We declare that we are a Category I/II Alternate Investment Fund (AIF) registered with SEBI holding registration no « _____ » and our dividend income is not chargeable under the head 'Profit and Gains of Business or Profession' for the FY 2026-27 and qualifies for exemption Schedule V (Table: Sl. No 1). Therefore, we are eligible for exemption from withholding taxes under the Income Tax Act, 2025 (the Act).

Further, we have attached the certificate of registration of the AIF with SEBI.

In this connection, we also certify that the above made declaration applies to all DP ID & client ID linked the PAN « *PAN of the shareholder* ».

For _____

Authorized Signatory

Name and Designation:

Annexure – 5

Declaration for exemption under Circular 18/2017 of the Income Tax Act, 2025

< on letterhead of the Shareholder >

Date: _____

TO WHOMSOEVER IT MAY CONCERN

Dear Sir,

Sub: Declaration with regards to dividend income.

For the purpose of determination of Income tax TDS liability under Income Tax Act 2025, we here by certify as follows:

Nature of information	Details
Name of the Shareholder	
Status	
Contact number	
PAN	

We declare the that we are an institution covered by clause _____ of paragraph 4 of **Circular 18/2017 of the Income Tax Act, 2025** and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return for the FY 2026-27. Therefore, we are eligible for exemption from withholding taxes under the Income Tax Act, 2025.

In this connection, we also certify that the above made declaration applies to all DP ID & client ID linked the PAN «*PAN of the shareholder*».

For _____

Authorized Signatory

Name and Designation:

Annexure – 6

Declaration by Joint Shareholders in accordance with Section 390 of the Income tax Act, 2025 read with Rule 203 of Income Tax Rules, 2026

I _____ the primary shareholder (Joint Shareholder 1) of _____ Shares of Infosys Limited as on 10/06/2026 (the record date for Final Dividend 2025-2026) against _____ (DP ID & Folio No) do hereby request the company to provide the credit of Tax Deducted at source on the dividend payouts by the Company, separately to the joint shareholders (beneficiary shareholder) of the said shares as per the following information given in this regard. There as on for such request is that the beneficial ownership of shares that are held by below-mentioned Joint shareholders (Total number of ___ shares). The details are provided as under:

No.	Particulars	Joint Shareholder 1	Joint Shareholder 2
1.	Name of the Joint shareholder (beneficiary shareholder):		
2.	PAN of Joint shareholder		
3.	Percentage of shares held by the Joint Shareholder (beneficiary shareholder)		
4.	Residential Status of Joint shareholder in India for Tax Year 2026-27		
5.	Country of Tax Residence of Joint Shareholder for Tax Year 2026-27 in case residential status as mentioned in (4) above is other than India		
6.	Address of the joint shareholder		
7.	Email ID of Joint Shareholder		
8.	Telephone Number of Joint Shareholder		

We hereby validate the above-mentioned information, and we do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

Signature of Joint Shareholder 1

Signature of Joint Shareholder 2

Notes:

- In case of additional Joint shareholder, necessary column can be added and signed.
- The company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent (KF in Technologies Limited) as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.

**For the purpose of credit for tax deducted at source on dividends paid by Infosys Ltd. to its joint shareholders, a declaration duly signed by all of them, stating the below facts needs to be obtained by the Company for every dividend payout as per Income Tax Rules, 2026.*
