



TCS/SE/234/2024-25

January 1, 2025

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East)
Mumbai - 400051
Symbol - TCS

BSE Limited
P.J. Towers,
Dalal Street,
Mumbai - 400001
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 hereby 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, Thursday, January 9, 2025 as well as the cut-off date for submitting the required documents to avail Income Tax exemption.

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

Thanking you,
For **Tata Consultancy Services Limited**

Yashaswin Sheth
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 Office 9th Floor Nirmal Building Nariman Point Mumbai 400 021

Corporate Identity No. (CIN): L22210MH1995PLC084781

TATA CONSULTANCY SERVICES LIMITED



NOTICE TO SHAREHOLDERS

The Third Interim Dividend, if declared in the Meeting of Board of Directors to be held on Thursday, January 9, 2025, 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 Friday, January 17, 2025, which is the Record Date fixed for the purpose.

The dividend as on record date has been retained in abeyance for those Investors whose folio is non-KYC compliant. Pursuant to Securities and Exchange Board of India (SEBI) Master Circular dated May 17, 2023, any payment to non-KYC compliant physical folios, shall be paid only through electronic mode with effect from April 1, 2024 upon furnishing of below mentioned details:

[i] PAN [ii] Contact Details (postal address, mobile number and e-mail) [iii] Bank Account Details (Bank and Branch name, bank account number, IFS code) [iv] Specimen Signature

Further, pursuant to SEBI Circular dated June 10, 2024 all existing Investors are encouraged, in their own interest, to provide 'choice of nomination' for ensuring smooth transmission of securities held by them as well as to prevent accumulation of undaimed assets in securities market.

Pursuant to the Finance Act 2020, dividend income is taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. In case of resident individual shareholders, who have not linked their PAN with Aadhaar, their PAN will be considered as inoperative. In such cases, the Company would be considering such PANs as Invalid and will deduct taxes at higher rate in accordance with the provisions of Section 206AA of the Income-tax Act, 1961 (the Act).

Further, tax deducted at source (TDS) rates for dividend prescribed under the Act are subject to the provisions of Section 206AB of the Act (effective from July 1, 2021), whereby 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 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 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 provisions. Any eligible shareholder, who wishes to avail the benefit of non-deduction of tax at source or lower deduction of tax at source, is requested to submit the following documents, via e-mail to tcs-exemptforms2425@linkintime.co.in or upload the documents on <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before Friday, January 10, 2025, 11:59 p.m. (IST).

Resident individual shareholder with PAN	i) Yearly declaration in Form No. 15G/ 15H. For the format of Form 15G / 15H, please visit the weblink: https://www.tcs.com/investor-relations/investor-faqs ii) Any other document which may be required to avail the tax benefits.
Insurance Companies: Public & Other Insurance Companies	Documentary evidence that the provisions of Section 194 of the Act are not applicable.
Persons Covered under Section 196 of the Act (e.g. Mutual Funds, Business Trust, Alternative Investment fund, Govt. etc.)	Documentary evidence that the person is covered under said Section 196 of the Act.
Non-resident shareholders*	i) No Permanent Establishment and Beneficial Ownership Declaration ii) Tax Residency Certificate iii) Copy of electronic Form 10F furnished on the income tax portal 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://www.tcs.com/investor-relations/investor-faqs

*Application of beneficial tax rate shall depend upon the completeness of the documents submitted by the shareholder and review to the satisfaction of the Company.

For Tata Consultancy Services Limited

Sd/-
Yashaswin Narendra Sheth
Company Secretary

Place : Mumbai
Date : January 1, 2025

Registered Office:
9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021.
Tel: +91 22 6778 9595
Email: investor.relations@tcs.com Website: www.tcs.com
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A non-resident shareholder who does not have the permanent establishment in India is excluded from the scope of the above provisions. Any eligible shareholder, who wishes to avail the benefit of non-deduction of tax at source or lower deduction of tax at source, is requested to submit the following documents, via e-mail to tcs-exemptforms2425@linkintime.co.in or upload the documents on <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before Friday, January 10, 2025, 11:59 p.m. (IST).

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Place : Mumbai
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भागधारकांना सूचना

गुरुवार, ०९ जानेवारी, २०२५ रोजी होणाऱ्या संचालक मंडळाच्या सभेत घोषित झाल्यास तिसरा अंतर्गम लाभांश, ज्यांची नावे ह्या कारणास्तव ठरवण्यात आलेल्या शुक्रवार, १७ जानेवारी, २०२५ ह्या रिकॉर्ड डेट रोजीस कंपनीच्या सभासदांना नोंदवहीत किंवा शेअर्सचे लाभार्थी मालक म्हणून डिपॉझिटरीजच्या नोंदीत असतील त्या समभागधारकांना प्रदान केला जाईल.

ज्यांचे फोलिओ केवायसी अनुपालित नसतील त्या गुंतवणुकदारांसाठी रिकॉर्ड डेट रोजीसचा लाभंश आस्थगनात रोखून ठेवला आहे. १७ मे, २०२३ दिनांकित आणि सिक्स्युरिटीज अँड एक्सचेंज बोर्ड ऑफ इंडिया (सेबी) बिगर-केवायसी अनुपालित प्रत्यक्ष फोलिओंना कोणतेही प्रदान, खालील तपशील सादर केल्यावर १ एप्रिल, २०२४ पासून फक्त इलेक्ट्रॉनिक माध्यमातून केले पाहिजे.

(i) पॅन (ii) नामनिर्देशन तपशील, (iii) संपर्क तपशील (टपाली पत्ता, मोबाईल क्रमांक आणि ई-मेल) (iv) बँक खाते तपशील (बँकेचे नाव आणि शाखा, बँक खाते क्रमांक, आयएफएस कोड) (v) नमुना स्वाक्षरी.

पुढे, १० जून, २०२४ दिनांकित सेबी सर्क्युलर नुसार, सर्व विद्यमान गुंतवणुकदारांना त्यांच्या स्वतःच्या हितासाठी त्यांनी धारण केलेल्या रोख्यांचे सुलभ हस्तांतरण सुनिश्चित करण्याकरिता तसेच रोखे बाजारात दावा न केलेल्या मत्तांचा संचय टाळण्यासाठी "नामनिर्देशनाची पंप्ती" कळवण्यासाठी प्रोत्साहन देण्यात येते.

वित्त अधिनियम, २०२० ला अनुसरून, १ एप्रिल, २०२० पासून लाभांश उत्पन्न भागधारकांच्या हाती पडताना करपात्र आहे आणि कंपनीने तिच्या भागधारकांना प्रदान केलेल्या लाभांशावर विहित दराने कर रोखून ठेवणे आवश्यक आहे. ज्या निवासी वैयक्तिक भागधारकांनी आधार सोबत त्यांचे पॅन जोडलेले नाहीत त्यांचे पॅन अ-कार्यरत समजले जातील. अशा बाबतीत, कंपनी असे पॅन्स अवैध समजेल आणि आयकर अधिनियम, १९६१ (अधिनियम)च्या कलम २०६ एएच्या तरतुदीनुसार उच्च दराने कर कपात करेल.

पुढे, अधिनियमा अंतर्गत विहित लाभांशासाठी उद्गम क कपातीचे (टीडीएस) दर अधिनियमाच्या कलम २०६ एबी च्या तरतुदींचे अधीन असतील (१ जुलै, २०२१ पासून परिणामस्वरूप), ज्याद्वारे 'विनिर्दिष्टीत व्यक्तींना' प्रदानाच्या बाबतीत उच्च दराने कर कपात करणे गरजेचे आहे.

'विनिर्दिष्टीत' व्यक्ती म्हणजे अधिनिमाच्या कलम १३९(१) अंतर्गत उत्पन्नाचे विवरण दाखल करण्याची मुदत ज्यासाठी संपली आहे त्या ज्यामध्ये कर कपात करणे गरजेचे होते त्या वित्तीय वर्षांच्या लागतच्या मागील वर्षासाठी आयकर विवरण ज्यांनी भरलेले नाही ती व्यक्ती; आणि एकूण टीडीएस व गोळा केलेला उद्गम कर त्या मागील वर्षात रु. ५०,००० किंवा त्यापेक्षा जास्त आहे. अशा विनिर्दिष्टीत व्यक्ती ज्यांनी पॅन सादर केला नाही तसेच आयकर विवरण दाखल केलेले नाही; अधिनिमाच्या कलम २०६ एए आणि २०६ एबी मध्ये विहित केलेल्या दोन दरांपैकी जास्तीच्या दराने कर कपात केली जाईल.

भारतात ज्यांची स्थायी आस्थापना नसेल अशा अनिवासी भागधारकांना वरील तरतुदींच्या व्याप्तीमधून वगळले आहे.

लाभांशासाठी कर कपात न होण्याचा किंवा कमीदराने कर कपातीचा लाभ घेण्यास जे पात्र भागधारक इच्छुक आहेत त्यांनी कृपया पुढील दस्तावेज शुक्रवार, १० जानेवारी, २०२४ रोजी रात्री ११.५९ वा. (भाप्रवे) पर्यंत ई-मेलने tcs-exemptforms2425@linkintime.co.in येथे सादर करावेत किंवा दस्तावेजांना <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> वर अपलोड करावे.

पॅन सह निवासी वैयक्तिक भागधारक	i) फॉर्म नं. १५जी/१५ एमध्ये वार्षिक घोषणा. फॉर्म १५जी/१५एच च्या नमुन्यासाठी कृपया वेबलिक https://www.tcs.com/investor-relations/investor-faqs ला भेट द्या. ii) कर लाभासाठी आवश्यक असे अन्य कोणतेही दस्तावेज.
विमा कंपनी: सार्वजनिक आणि इतर विमा कंपनी	अधिनिमाच्या कलम १९४ च्या तरतुदी लागू होत नसल्याचा कागदोपत्री पुरावा.
अधिनिमाच्या कलम १९६ अंतर्गत येणाऱ्या व्यक्ती (उदा. - म्युच्युअल फंड्स, विझनेस ट्रस्ट, पर्यायी गुंतवणूक निधी, सरकार इ.)	अधिनिमाच्या कलम १९६ अंतर्गत व्यक्ती येत असल्याचा कागदोपत्री पुरावा.
अ-निवासी भागधारक*	i) स्थायी अस्थापना व लाभार्थी मालकी नसल्याचे घोषणापत्र ii) कर निवासी प्रमाणपत्र iii) आयकर पोर्टलवर सादर केलेल्या इलेक्ट्रॉनिक फॉर्म १० एफ ची प्रत. iv) कर करार लाभ मिळवण्यासाठी आवश्यक असलेले अन्य कोणतेही दस्तावेज. फॉर्म १० एफचा नमुना आणि स्व-घोषणापत्र साठी कृपया वेबलिक: https://www.tcs.com/investor-relations/investor-faqs ला भेट द्या.

* लाभदायी कर दराचा अर्ज भागधारकांनी सादर केलेल्या दस्तावेजांचे पूर्णत्व आणि कंपनीच्या समाधानासाठीचे पुनर्विलोकन यावर अवलंबून असेल.

टाटा कन्सल्टन्सी सर्व्हिसेस लिमिटेडसाठी
सही/-
यशस्वीन नरेंद्र शेठ
कंपनी सेक्रेटरी

ठिकाण: मुंबई

दिनांक: ०१ जानेवारी, २०२५

नोंदणीकृत कार्यालय:

९ वा मजला, निर्मल बिल्डिंग नरिमन पॉईंट, मुंबई-४०००२१.

दूर: +९१ २२ ६७७८ ९५९५

ई मेल: Investor_Relations@tcs.com वेबसाईट: www.tcs.com

सीआयएन: एल२२२१०एमएच१९९५पीएलसी०८४७८१