



TCS/SE/258/2023-24

December 30, 2023

**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, Thursday, January 11, 2024 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](http://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 6778 9660 e-mail [corporate.office@tcs.com](mailto:corporate.office@tcs.com) website [www.tcs.com](http://www.tcs.com)

Registered Office 9<sup>th</sup> Floor Nirmal Building Nariman Point Mumbai 400 021.

Corporate identification 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 11, 2024, 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 19, 2024 which is the Record Date fixed for the purpose.

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 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-Exemptforms2324@tcsplindia.co.in](mailto:TCS-Exemptforms2324@tcsplindia.co.in) or upload the documents on <https://tcsplinkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before Friday, January 12, 2024.

Resident individual shareholder with PAN	i) Yearly declaration in Form No. 15G/ 15H. For the format of Form 15G / 15H, please visit the weblink: <a href="https://on.tcs.com/IR-FAQ">https://on.tcs.com/IR-FAQ</a> ii) Any other document which may be required to avail the tax benefits.
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: <a href="https://on.tcs.com/IR-FAQ">https://on.tcs.com/IR-FAQ</a> .

\*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/-  
Pradeep Manohar Gaitonde  
Company Secretary

Place : Mumbai  
Date : December 29, 2023

**Registered Office:**  
9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021.  
Tel: +91 22 6778 9595  
Email: [investor.relations@tcs.com](mailto:investor.relations@tcs.com) Website: [www.tcs.com](http://www.tcs.com)  
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मुंबई, शनिवार, ३० डिसेंबर २०२३ | नवशक्ति २१

**TATA CONSULTANCY SERVICES LIMITED**



## भागधारकांना सूचना

गुरुवार, ११ जानेवारी, २०२४ रोजी घेण्यात येणाऱ्या संचालक मंडळाच्या सभेत घोषित झाल्यास तिसरा अंतरिम लाभांश हा त्यासाठी निश्चित केलेल्या रेकॉर्ड डेट असलेल्या अशा शुक्रवार, १९ जानेवारी, २०२४ रोजीस शेअर्सचे लाभकारी मालक म्हणून डिपॉझिटरीजच्या नोंदीतील किंवा कंपनीच्या सभासद रजिस्टरमध्ये नावे असलेल्या समभाग धारकांना देण्यात येईल.

फायनान्स अॅक्ट, २०२० ला अनुसरून लाभांश उत्पन्न हे १ एप्रिल, २०२० पासून भागधारकांच्या हाती करपात्र राहिल आणि कंपनीला तिच्या भागधारकांना प्रदान केलेल्या लाभांशावर विहित दरांनी कर रोखून धरणे आवश्यक आहे. निवासी वैयक्तिक भागधारक ज्यांनी आधारसह त्यांचा पॅन लिंक केलेला नाही, त्यांचा पॅन कार्यरत नसल्याचे म्हणून विचारात घेण्यात येईल. आणि अशा बाबतीत कंपनी अवैध म्हणून असा पॅन विचारात घेईल आणि आयकर अधिनियम, १९६१ ("अधिनियम") च्या कलम २०६एच्या तरतुदीनुसार उच्च दराने कर कपात करेल.

पुढे, अधिनियमच्या अंतर्गत विहित लाभांशासाठी कपातीच्या उद्गम कराचे (टीडीएस) दर अधिनियमाच्या कलम २०६एची च्या तरतुदीअधीन आहेत, (१ जुलै, २०२१ पासून लागू), ज्याद्वारे कर "विनिर्दिष्टित व्यक्ती" ना प्रदानाच्या बाबतीत उच्च दराने कर कपात करणे आवश्यक आहे.

'विनिर्दिष्टित व्यक्ती' म्हणजे ज्यांनी अधिनियमाच्या कलम १३९(१) अंतर्गत आयकर विवरण दाखल करण्याची काल मर्यादा समाप्त झालेल्यासाठी, ज्यासाठी कर कापणे गरजेचे होते त्या मागील वर्षा आधीच्या आर्थिक वर्षासाठी ज्यांनी आयकर विवरण दाखल केले नाही आणि त्या मागील वर्षात एकूण टीडीएस आणि गोळा केलेला उद्गम कर रु. ५०,००० किंवा जास्त असेल.

ज्या विनिर्दिष्टित व्यक्तींनी पॅन सादर केला नाही तसेच आयकर विवरण दाखल केले नसेल; त्यांचे कर अधिनियमाच्या कलम २०६ ए आणि २०६ एबीमधील विहित दोन दरांच्या पेक्षा जास्त दराने कापले जाईल.

ज्या अनिवासी भागधारकांची भारतात स्थायी आस्थापना नसेल त्यांना वरील तरतुदींच्या व्याप्तीमधून वगळले आहे. कोणत्याही पात्र भागधारकांनी उद्गम कर कपात न होण्याचा लाभ घेण्याची इच्छा असेल त्यांनी कृपया शुक्रवार, १२ जानेवारी, २०२४ रोजी किंवा पूर्वी [TCS-Exemptforms2324@tcplindia.co.in](mailto:TCS-Exemptforms2324@tcplindia.co.in) कडे ई-मेलने पुढील दस्तावेज सादर करण्याची किंवा <https://tcpl.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> वर दस्तावेज अपलोड करण्याची विनंती करण्यात येत आहे.

पॅनसह निवासी वैयक्तिक भागधारक	i) फॉर्म नं. १५जी/१५ एच मध्ये वार्षिक घोषणा, फॉर्म १५जी/१५एच च्या नमुन्यासाठी, कृपया वेबलिक <a href="https://on.tcs.com/IR-FAQ">https://on.tcs.com/IR-FAQ</a> ला भेट द्या. ii) कोणतेही अन्य दस्तावेज जे कर लाभांसाठी आवश्यक आहे
अ-निवासी भागधारक*	i) स्थायी अस्थापना नाही आणि लाभार्थी मालकीचे घोषणापत्र ii) टॅक्स रेसिडेन्सी सर्टिफिकेट iii) आयकर पोर्टलवर सादर केलेल्या फॉर्म १०एफ ची प्रत iv) कर करार लाभ घेण्यासाठी आवश्यक अन्य कोणतेही दस्तावेज. फॉर्म १०एफ आणि स्व-घोषणापत्राच्यानुमन्यासाठी कृपया वेबलिक: <a href="https://on.tcs.com/IR-FAQ">https://on.tcs.com/IR-FAQ</a> ला भेट द्या.

\* लाभार्थी कर दरांचे अर्ज भागधारकांनी सादर केलेले दस्तावेजांची पूर्तता आणि कंपनीची खात्री होईल अशा पुनर्विलोकनावर अवलंबून असेल.

टाटा कन्सल्टन्सी सर्व्हिसेस लिमिटेड

सही / -

प्रदीप मनोहर गायतोंडे  
कंपनी सेक्रेटरी

ठिकाण: मुंबई  
दिनांक: २९ डिसेंबर, २०२३

नोंदणीकृत कार्यालय:

९ वा मजला, निर्मल बिल्डिंग, नरिमन पॉईंट, मुंबई-४०० ०२१.

दू.: ९१ २२ ६७७८९५९५

ई-मेल: [investor.relations@tcs.com](mailto:investor.relations@tcs.com) वेबसाईट: [www.tcs.com](http://www.tcs.com)

सीआयएन: एल २२२१ ०एमएच १९९५ पीएलसी ०८४७८१

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