Date: 12/08/2026

To, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 NSE Scrip Symbol: INTERARCH	To, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 BSE Scrip Code 544232

Subject: Communication to Shareholders - Intimation regarding deduction of tax at source on Dividend

In terms of the provisions of the Income Tax Act, 2025 ('The IT Act'), dividend declared, paid and distributed by the Company shall be taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an e-mail communication which has been sent to all the shareholders of the Company whose e-mail IDs are registered with the Company / Depositories explaining the process on withholding tax from dividends at prescribed rates.

This communication is also being made available on the website of the Company at www.interarchbuildings.com

You are requested to kindly take the same on your record.

For INTERARCH BUILDING SOLUTIONS LIMITED
(formerly Interarch Building Products Limited)

ARVIND NANDA
Digitally signed by ARVIND NANDA
Date: 2026.08.12 17:42:26 +05'30'

ARVIND NANDA
MANAGING DIRECTOR
DIN: 00149426

Encl: A/a

INTERARCH BUILDING SOLUTIONS LIMITED

Registered Office: Farm No-8, Khasra No. 56/23/2, Dera Mandi Road, Mandi Village, Tehsil Mehrauli, New Delhi - 110047, India.; **Phone No. Tel**.: +91 120 4170200, **CIN**: L45201DL1983PLC017029
Website: www.interarchbuildings.com; **email**: compliance@interarchbuildings.com

Date: August 11, 2026

COMMUNICATION ON TAX DEDUCTED AT SOURCE ON PAYMENT OF DIVIDEND

Dear Shareholder,

We are pleased to inform you that the Board of Directors of Interarch Building Solutions Limited ('the Company'), at its meeting held on May 13, 2026, has recommended declaration of final dividend of ₹ 12.50 per Fully paid-up Ordinary Share of face value ₹ 10/- each (*i.e.,* 125%) for the Financial Year ('FY') ended March 31, 2026. The aforesaid dividend, if declared by the Shareholders at the 43rd Annual General Meeting ("AGM") scheduled to be held on September 10, 2026, shall be distributed amongst the Shareholders on or before October 09, 2026.

Income Tax Act, 2025 ('The IT Act') mandates that dividends paid or distributed by a company shall be taxable in the hands of shareholders and the Company shall be required to withhold/deduct tax at the applicable tax rates for resident shareholder at 10% with valid Permanent Account Number (PAN) or at 20% without PAN/invalid PAN/ PAN not linked with Aadhaar (inoperative PAN) and for non-resident shareholders at the rates prescribed under the IT Act or Tax Treaty. No TDS will be deducted on dividend payable to a resident individual shareholder if the aggregate of the amounts of such dividend, paid during the relevant Financial Year ('FY') i.e. FY 2026-27, does not exceed INR 10,000/-.

If you are a shareholder of the Company as on the record date (i.e. Thursday, September 3, 2026, and the dividend receivable by you is taxable under the IT Act, , the Company shall be obligated to deduct taxes at source on the dividend payable to you as per the applicable provisions under the IT Act.

This communication provides a gist of the applicable provisions of the Act relating to Tax Deduction at Source ('TDS') on dividend.

I. For Resident Shareholders:

Tax is required to be deducted at source u/s 393(1) of the Act, at the rate of 10% on the amount of dividend where Shareholders have registered their valid Permanent Account Number (PAN). In case, Shareholders do not have PAN / have not registered their valid PAN details in their demat account/ PAN is invalid or declared to be inoperative on non-linking of PAN with Aadhaar, TDS at the rate of 20% shall be deducted u/s 397(2) of the Act.

a. **Resident Individuals:** No tax shall be deducted on the dividend payable to resident individuals if:

I. Total dividend amount to be received by them during FY 2026-27 does not exceed ₹10,000/-; or

II. The Shareholder furnishes declaration in Form 121, provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form if it does not fulfil the requirement of law. Format of Form 121 are enclosed herewith as **Annexure 1**.

III. Exemption certificate, if any, issued by the Income-tax Department u/s 395 of the Act.

b. **Resident Non-Individuals:** No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the format attached in **Annexure 2**.

i. **Insurance Companies:** Self declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the Ordinary Shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.

ii. **Mutual Funds:** Self-declaration that it is registered with Securities and Exchange Board of India ('SEBI') and is notified under Schedule VII (Sl. No. 20 or 21) of Section 11 of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.

iii. **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Schedule V (Sl. No. 1) of Section 11 of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.

iv. **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Schedule VII (Sl. No. 41) of Section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.

v. **Other Non-Individual Shareholders:** Self-declaration that its income is exempt under the provisions of Section 11 of the Income-tax Act, 2025 or exempt from with-holding tax under the provisions of section 393 of the Income-tax Act, 2025 (including those mentioned in Circular No. 18/2017 issued by CBDT) along with self-attested copy of documentary evidence supporting the exemption and copy of PAN card.

II. For Non-Resident Shareholders:

a. Taxes are required to be withheld in accordance with the provisions of Section 393 of the Act as per the rates as applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, Non-Resident Shareholders provide a certificate issued under Section 393/395 of the Act, for lower/ nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

b. Further, as per Section 159 of the Act, the non-resident Shareholder has the option to be governed by the provisions of the Double Tax Avoidance Agreement (DTAA) between India and the country of tax residence of the Shareholder, if they are more beneficial to them, provided they satisfy conditions such as non-applicability of the General Anti-Avoidance Rule (GAAR), read with Multilateral Instrument (MLI).

c. For this purpose, i.e., to avail Tax Treaty benefit, the non-resident Shareholders are required to provide the following:

i. Self-attested copy of the PAN card allotted by the Indian Income-tax authorities. In case, PAN is not available, the non-resident Shareholder shall furnish information under sub-rule 2 of Rule 217 of the Income Tax Rules, 2026 (format attached herewith as **Annexure 3**).

ii. Self-attested copy of Tax Residency Certificate (TRC) (For FY April 1, 2026 to March 31, 2027) obtained from the tax authorities of the country of which the Shareholder is a resident.

iii. E-filed Form 41 (filed electronically on the Indian Income Tax web portal pursuant to Notification No. 03/2022 dated July 16, 2022) valid for the period April 2026 to March 2027.

iv. Self-declaration by Shareholder for no permanent establishment/fixed base/business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] for FY 2026-27 (April 1, 2026 to March 31, 2027) (format attached herewith as **Annexure 4**).

v. In case of Foreign Institutional Investors and Foreign Portfolio Investors copy of SEBI registration certificate.

vi. In case of Shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 Limitation of Relief under India-Singapore DTAA.

It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including fulfilling of all the conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction / withholding on dividend amounts. Beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident Shareholder.

III. Lower withholding as per Certificate under Section 393/395:

In case, shareholders (resident or non-resident) provide certificate under Section 393 and Section 395 of the Act, for lower / nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the certificate.

Please note that Shareholders should seek the lower withholding certificate on the **TAN -** DELI04536A of the Company to enable the Company to grant the benefit of the lower withholding certificate. Any certificate received in any other TAN of the Company will not be accepted.

Accordingly, in order to enable us to determine the appropriate withholding tax rate, as applicable, **we request you to provide these details and documents as mentioned above, on or before September 03, 2026 (cut-off period)**. Any documents submitted after cut-off period may not be accepted by the Company for this purpose.

PAYMENT OF DIVIDEND

The dividend on Ordinary Shares for FY 2025-26, once declaration thereof is approved by the Shareholders of the Company at the AGM, will be paid after deducting the tax at source as mentioned in the earlier paragraphs. The following provisions under the Act will also be considered to determine the applicable TDS rate:

A. **TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar**

As per Section 262 of the Income Tax Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this,
the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2) of the Act. The Company will be using functionality of the Income-tax department for the above purpose. Shareholders may visit https://www.incometax.gov.in/iec/foportal/ for FAQ issued by the Government on PAN Aadhar linking.

B. **Declaration under Rule 203 of the Income-tax Rules, 2026 ('the Rules')**

In terms of Rule 203 of the Rules, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules. Any documents submitted after cut-off period will be accepted at sole discretion of the Company. Format of declaration under Rule 203 of the Rules is attached as **Annexure 5**.

C. **For Shareholders having multiple accounts under different status / category:**

Shareholders holding Ordinary Shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

SUBMISSION OF TAX RELATED DOCUMENTS:

The documents such as Form 121, documents under Section 393 of the Act, etc. can be uploaded on the link https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html on or before September 03, 2026 to enable the Company to determine the appropriate TDS / withholding tax rate applicable. Any communication on the tax determination/deduction received post September 03, 2026 shall not be considered.

Shareholders can send the other documents at the following email IDs:

Resident Shareholders	**Non-Resident Shareholders**
Csgexemptforms2627@in.mpms.mufg.com	dividend.interarch@vmc-ca.in

Documents sent to any other email ids may tantamount to non-submission of documents and attract TDS as per the provisions of the Act.

It may be noted that in case the tax on said dividend is deducted at a higher rate in absence of the aforementioned details/documents, Shareholders would have an option to claim an appropriate refund in their return of income, if eligible, from the concerned Income-tax Authorities.

The tax credit can be viewed in Form 26AS by logging in with your credentials (with valid PAN) at TRACES https://www.tdscpc.gov.in/app/login.xhtml or the e-filing website of the Income Tax Department of Indiahttps://www.incometax.gov.in/iec/foportal/.

UPDATION OF BANK ACCOUNT DETAILS:

In order to facilitate receipt of dividend directly in your bank account, you are requested to ensure that the bank account details in your respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in your bank accounts.

Shareholders holding shares in physical folios are requested to note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 dated November 3, 2021 (subsequently amended by Circular Nos. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 March 16, 2023 and SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 November 17, 2023) has mandated that with effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature.

We seek your cooperation in this regard.

Thanking you.

For Interarch Building Solutions Limited
(Formerly Known as Interarch Building Products Limited)

Sd/-

Nidhi Goel
Company Secretary & Compliance Officer
M.No. A19279

Encl:

a) Annexure 1 – FORM 121
b) Annexure 2 - Declaration of Category of Shareholder
c) Annexure 3 - Information under Rule 217
d) Annexure 4 - Declaration Regarding Tax Residency
e) Annexure 5 - TDS Declaration Format Under Rule 203

Disclaimer: This communication shall not be treated as an advice from Interarch Building Solutions Limited or its affiliates or its Registrar & Transfer Agent.

Note: This is a system generated e-mail. Please do not reply to this e-mail.