

Date: 16.02.2026

To, The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 Scrip Symbol: ARSHIYA	To, The Corporate Relationship Department BSE Limited P. J. Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 506074
ISIN: INE968D01022	

Sub: Reconciliation of Share Capital Audit Report pursuant to Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 for the quarter and Half year ended on September 30, 2025

In compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018, we hereby submit the Reconciliation of Share Capital Audit Report for the quarter and half year ended on September 30, 2025. The said report has been issued by **M/s Lovneet Handa & Associates, a Peer Reviewed Company Secretary Firm (Peer Review Certificate No. 5316/2023), Delhi.**

This is for your information; you are requested to kindly take the above information on record.

Thank you

Yours Faithfully

**For Arshiya Limited
(Under Corporate Insolvency Resolution Process)**

**Pankaj
Mahajan**
Digitally signed
by Pankaj
Mahajan
Date: 2026.02.16
15:14:15 +05'30'

**Pankaj Mahajan
Resolution Professional
IBBI Registration No: IBBI/IPA-001/IP-P00836/2017-2018/11420
AFA Details: AA1/11420/02/311226/108808 VALID UPTO 31-12-2026**

Arshiya Limited

(under Corporate Insolvency Resolution Process)

Regd. Off.: 205 & 206 (Part), 2nd Floor, Ceejay House, F-Block, Shiv Sagar Estate, Dr. Annie Besant Road, , Worli, Mumbai City, Mumbai, Maharashtra, India, 400018 T: +02143 662800 | Email: cs.arshiyalimited@gmail.com | www.arshiyalimited.com
CIN: L93000MH1981PLC024747



RECONCILIATION OF SHARE CAPITAL AUDIT REPORT
(Pursuant to Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018)

Date: 16.02.2026

To,
Arshiya Limited
(Company Under Corporate Insolvency Resolution Process)
Pankaj Mahajan
Resolution Professional

We have examined the records, information, and documents provided to us electronically by the Company, including those furnished by its Registrar and Share Transfer Agent, **M/s Bigshares Private Limited (hereinafter referred to as the "R&TA")**, for the purpose of issuing this report in respect of the Reconciliation of Share Capital Audit pursuant to Regulation 76 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

We hereby issue this Reconciliation of Share Capital Audit Report for the quarter and half year ended on September 30, 2025. This report has been prepared based on our examination of the relevant records and documents, to the best of our knowledge and belief, and according to the information and explanations provided to us. It is further based on such verification of the documents produced before us as we have considered necessary for the purpose of this report.

1.	Report for the quarter	September 30, 2025 2 nd Quarter and Haly year ended
2.	ISIN	INE968D01022
3.	Face Value	2/-
4.	Name of the Company	ARSHIYA LIMITED
5.	Registered Office Address	205 & 206 (Part), 2 nd Floor, Ceejay House, F- Block, Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai City, Mumbai, Maharashtra- 400018
6.	Correspondence Address	302, Ceejay House, Level-3, Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai City, Mumbai, Maharashtra- 400018
7.	Telephone & Fax Nos.	+02143 662800
8.	E-mail address	cs.arshivalimited@gmail.com
9.	Names of the Stock Exchanges where the Company's securities are listed:	National Stock Exchange of India Limited (NSE) BSE Limited (BSE)
		Number of Shares % of Total Issued Capital

10.	Issued Capital*	263475915	100.00
11.	Listed Capital (Exchange-wise) (as per company records)	National Stock Exchange of India Limited (NSE)- 263475915 BSE Limited (BSE)- 263475915	100.00 100.00
12.	Held in dematerialized form in CDSL	126610109	48.05
13.	Held in dematerialized form in NSDL	136349955	51.75
14.	Physical	515851	0.20
15.	Total No. of Shares (12+13+14)	263475915	100

16.	Reasons for difference if any, between: (10&11), (10&15), (11&15)	NA
-----	---	----

17. Certifying the details of changes in share capital during the quarter under consideration as per Table below:

Particulars***	No. of shares	Applied/ Not applied for listing	Listed on stock exchange (Specify Names)	Whether Intimated to CDSL	Whether Intimated to NSDL	In Principal approval pending for SE (Specify Names)
NOT APPLICABLE						

*** Rights, Bonus, Preferential Issue, ESOPs, Amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, any other (to specify).

18.	Register of Members is updated (Yes/No) If not, updated up to which date	Yes
19.	Reference of previous quarter with regards to excess dematerialization of shares	Nil
20.	Has the Company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?	N.A.

21. Mention the total number of requests, if any, confirmed after 21 days and the total no. of requests pending beyond 21 days with the reasons for delay:

Total No. of demat Requests	No. of requests	No. of Shares	Reasons for delay
Confirmed after 21 days	Nil	Nil	-
Pending for more than 21 days	Nil	Nil	-

22.	Name, Telephone & Fax No. of the Compliance Officer of the Co.	As the company is currently undergoing Corporate Insolvency Resolution Process ("CIRP"), as on the date of issuing of this report there is no Compliance Officer appointed further Mr. Pankaj Mahajan is acting as the Resolution Professional of the company. pankaj@acgasso.com , +918178512274
23.	Name, Address, Tel. & Fax No., Reg. No. of the certifying CA/CS.	Loveneet Handa and Associates Company Secretaries in Practice Loveneet Handa Proprietor Cop: 10753, Membership No.: F9055 Peer Reviewed Certificate No. 5316/2023 Contact No: 9818664478 201, 2nd Floor, Park View Complex 48, near Reliance Fresh, Hasanpur, I.P.Extension, Patparganj, Delhi, 110092.
24.	Appointment of common agency for share registry work (if yes, name and address)	Bigshare Services Private Limited Address: Pinnacle Business Park, Office no S6-2 ,6th floor, Mahakali Caves Road, Next to Ahura Centre, Andheri East, Mumbai, Mumbai, Mumbai, Maharashtra, India, 400093

25.	Any other detail that the auditor may like to provide. (e.g. BIFR company, delisting from SE).	<p>ARSHIYA LIMITED ("the Company / Corporate Debtor / Corporate Guarantor"), a listed public company incorporated under the erstwhile Companies Act, 1956 (CIN: L93000MH1981PLC024747), is currently undergoing Corporate Insolvency Resolution Process ("CIRP"), which was initiated on 23.04.2024 by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code, 2016 read with Rule 4 of the Insolvency and Bankruptcy Rules, 2016.</p> <p>We are providing the Reconciliation of Share Capital Audit Report pursuant to Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018. Although the said report is required to be submitted within 30 days from the end of the relevant period, the submission is being made after the prescribed timeline due to non-availability of requisite data with the Company which is being in the CIRP.</p> <p>The delay occurred as the necessary information could not be obtained in a timely manner, since the Company itself did not receive the required data from its Registrar and Share Transfer Agent (RTA) i.e. Bigshare Services Private Limited during the CIRP period. The report has been prepared and submitted promptly upon receipt of the relevant information and data provided to us by the Company.</p> <p>DISCLAIMER: This Report under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018, is issued on the basis of details/ information provided electronically by the Company/ R&TA of the Company.</p>
-----	--	--

FOR M/S LOVENEET HANDA AND ASSOCIATES
COMPANY SECRETARIES
PEER REVIEWED CERTIFICATE NO. 5316/2023



FCS LOVENEET HANDA
COMPANY SECRETARIES PRACTICE
PROPRIETOR
MEMBERSHIP NO.: 9055
COP: 10753
UDIN: F009055G003940433
DATE: 16.02.2026
PLACE: DELHI