

Date: April 13, 2026

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

**Sub: Reconciliation of Share Capital Audit Report pursuant to Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 for the quarter and Financial Year ended on March 31, 2026**

In compliance with **Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018**, we hereby enclosed the Reconciliation of Share Capital Audit Report for the quarter and financial year ended March 31, 2026.

The 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, and 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: 2026.04.13  
13:38:11 +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.: Arshiya FTWZ,**

**CO-1, Survey Nos. 178/3 & 178/4, At Post - Sai Village, Taluka - Panvel, District - Raigad, Pin code - 410 221 T: +02143 662800 |**

**Email: [cs.arshiyalimited@gmail.com](mailto:cs.arshiyalimited@gmail.com) | [www.arshiyalimited.com](http://www.arshiyalimited.com)**

**CIN: L93000MH1981PLC024747**



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

**Date: April 13, 2026**

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

We have examined the record /information and documents maintained and provided by the Registrar and Transfer Agent for issuing the Reconciliation of Share Capital Audit Report, in our opinion and to the best of our information and according to the explanation given to us by the Company/ Resolution Professional and on verification of necessary documents, we certify the details below:

1.	Report for the quarter	March 31, 2026 4 <sup>th</sup> Quarter and Financial Year ended on 31.03.2026
2.	ISIN	INE968D01022
3.	Face Value	2/-
4.	Name of the Company	ARSHIYA LIMITED
5.	Registered Office Address	Arshiya FTWZ, CO-1, Survey Nos. 178/3 & 178/4, At Post - Sai Village, Taluka - Panvel, District - Raigad, Pin code - 410 221
6.	Correspondence Address	302, Ceejay House, Level-3, Shiv Sagar Estate, F-Block, Dr. Annie Besant Road, Worli, Mumbai City, Mumbai, Maharashtra, India, 400018.
7.	Telephone & Fax Nos.	+02143 662800
8.	E-mail address	<a href="mailto:cs.arshiyalimited@gmail.com">cs.arshiyalimited@gmail.com</a>
9.	Names of the Stock Exchanges where the Company's securities are listed:	<b>National Stock Exchange (NSE)</b> <b>Bombay Stock Exchange (BSE)</b>
		<b>Number of Shares</b> <b>% of Total Issued Capital</b>

10.	Issued Capital*	263475915	100.00
11.	Listed Capital (Exchange-wise) (as per company records)	<b>National Stock Exchange (NSE): - 263475915</b> <b>Bombay Stock Exchange (BSE):- :- 263475915</b>	100.00
12.	Held in dematerialized form in CDSL	128007859	48.58
13.	Held in dematerialized form in NSDL	134952205	51.22
14.	Physical	515851	0.20
15.	<b>Total No. of Shares (12+13+14)</b>	<b>263475915</b>	<b>100</b>

16.	Reasons for difference if any, between: (10&11), (10&15), (11&15)	NA
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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
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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 Company	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. Telephone No. +02143 662800
23.	Name, Address, Tel. & Fax No., Reg. No. of the certifying CA/CS.	<b>Loveneet Handa and Associates</b> <b>Loveneet Handa</b> <b>Company Secretaries in Practice</b> <b>Membership No.: F9055</b> <b>Cop: 10753</b> <b>Peer Reviewed Certificate No. 5316/2023</b> <b>Contact No: +919818664478</b> <b>201, Second Floor, Park View Complex, Plot No. 48, Hasan pur, I.P. Extension, Delhi-110092 Delhi 110092</b>
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, Maharashtra, India, 400093
25.	Any other detail that the auditor may like to provide. (e.g. BIFR company, delisting from SE).	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

		<p>("CIRP"), which was initiated on 23.04.2024 by a Financial Creditor.</p> <p><b>Disclaimer: This report under Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018, has been prepared and issued based on the details and information provided electronically by the Company, the Registrar, and the Share Transfer Agent.</b></p>
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**FOR M/S LOVENEET HANDA AND ASSOCIATES  
COMPANY SECRETARIES  
PEER REVIEWED CERTIFICATE NO. 5316/2023**



**PROPRIETOR  
LOVENEET HANDA  
COMPANY SECRETARY IN PRACTICE  
MEMBERSHIP NO.: 9055  
COP: 10753  
UDIN: F009055H000079015  
DATE: 13.04.2026  
PLACE: DELHI**