Date: October 22, 2026

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

SUB: STRUCTURED DIGITAL DATABASE ("SDD") COMPLIANCE CERTIFICATE UNDER SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015 (PIT REGULATIONS) FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026.

Dear Sir/ Madam,

Pursuant to the provisions of **Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations)** we are enclosing herewith the Structured Digital Database ("SDD") Compliance Certificate in the format prescribed by board for the quarter and half year ended on 30th September, 2026

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

For Arshiya Limited
(Under Corporate Insolvency Resolution Process)

PANKAJ MAHAJAN
Digitally signed by PANKAJ MAHAJAN
Date: 2026.10.22 12:42:34 +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

LOVENEET HANDA & ASSOCIATES
Company Secretaries

Office : 201, S.F, Park View Complex, Plot No. 48
Hasanpur, I.P. Extn., Patparganj, Delhi-110092
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STRUCTURED DIGITAL DATABASE ("SDD") COMPLIANCE CERTIFICATE FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026.

(Pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015)

I, **Loveneet Handa, Proprietor of M/s Loveneet Handa & Associates, Company Secretaries (Peer Review Certificate No. 5316/2023)**, am aware of the compliance requirements relating to maintenance of Structured Digital Database (SDD) **pursuant to Regulations 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations),** in respect of Arshiya Limited (a Company under Corporate Insolvency Resolution Process initiated on 23rd April, 2024) and I hereby certify that:

1. The Company does not have a Structured Digital Database ("SDD") in place.
2. No control mechanism exists as to who can access the SDD, as the same has not been Maintained.
3. **Eight (8)** UPSI disseminated in the previous quarter have not been captured in the Database, as the same has not been Maintained.
4. The system has not captured the nature of UPSI along with date and time, since no SDD system exists.
5. The database has not been maintained internally and an audit trail is not maintained.
6. The database is not in existence, and therefore is not non-tamperable and does not have the capability to maintain records for 8 years.

I also confirm that the Company was required to **One (1)** event during the quarter and Half Year ended on 30th September, 2026. Since, no **Structured Digital Database ("SDD")** system was maintained, no events or UPSI have been recorded for the said period, The Company is advised to take immediate remedial steps to establish a Structured Digital Database in compliance with the SEBI ("PIT") Regulations 2015.

I, certify that the company has not complied with the requirement of Structured Digital Database ("SDD") pursuant to provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations).

We would like to inform you that we had previously suggested the implementation of the SDD software. However, it is still not being maintained by the company, in light of this, we once again suggest and strongly recommend that the SDD system be properly implemented and maintained at the earliest.

LOVENEET HANDA & ASSOCIATES
Company Secretaries

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Website : www.lhacorp.in

Basis for Providing this Non-Compliance Certificate: -

- I have been engaged by the **Resolution Professional Mr. Pankaj Mahajan via engagement letter dated 19th September 2025 for providing services related to Certification under the Companies Act, 2013 and Quarterly, Half Yearly and Yearly Compliances as applicable under the provisions of respective SEBI Regulations of the Company Arshiya Limited (Under Corporate Insolvency Resolution Process).**

- I am issuing this Structured Digital Database ("SDD") Compliance Certificate for the quarter and half year ended on 30th September, 2026. on the basis of information's and detailed provided by Resolution Professional **Mr. Pankaj Mahajan** and his team and I have also conducted analysis of the websites of both the **Bombay Stock Exchange ("BSE")** and the **National Stock Exchange ("NSE")**.

FOR M/S LOVENEET HANDA & ASSOCIATES
COMPANY SECRETARIES



LOVENEET HANDA
PROPRIETOR
M. NO.: 9055, COP. NO.: 10753
PEER REVIEWED CERTIFICATE NO. 5316/2023
UDIN: F009055H001929160

DATE: October 19, 2026
PLACE: DELHI