Date: November 13, 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: Disclosure of reasons for delay in submission of financial results for the Quarter and half year ended on September 30, 2026

Ref: pursuant to Securities and Exchange Board of India regulation 33 read with SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Dear Sir/Madam,

With reference to the captioned subject, we are informing the reasons for delay in filings of financials results, this is to inform you that the Company is not in a position to submit the Un-Audited Standalone & Consolidated Financial Results for the Quarter and half year ended on September 30, 2026 due to the following reasons:

A. As informed you earlier in accordance with the previous disclosures that the Company is undergoing Corporate Insolvency Resolution Process ("CIRP") under the Insolvency and Bankruptcy Code 2016 ("IBC"), pursuant to the Order of the Hon'ble National Company Law Tribunal Mumbai (NCLT), dated April 23, 2024 and Mr. Pankaj Mahajan, Resolution Professional (IBBI/IPA-001/IP-P00836/2017-2018/11420), is appointed to carry out the functions under the IBC by Hon'ble National Company Law Tribunal (NCLT), Mumbai vide its order No. IA 4395/2024 IA 4382/2024 IN C.P. (IB)/3143(MB)2019, Consequently, the powers of the Board of Directors shall remain suspended for the duration of the CIRP and shall be exercised exclusively by Mr. Pankaj Mahajan, Resolution Professional.

B. As previously submitted, it is reiterated that the relocation of the registered office from "205, 206 (Part), 2nd Floor, Ceejay House, Shiv Sagar Estate, F Block, Dr. Annie Besant Road, Worli, Mumbai – 400 018, India" to "Arshiya FTWZ, CO-1, Survey Nos. 178/3 & 178/4, At Post - Sai Village, Taluka - Panvel, District – Raigad, Pin Code – 410 221" effective April 29, 2024 involved the movement of all records and corporate staff, resulting in significant logistical challenges. The challenges increased between July 30 and August 2, 2024, when 50 out of 71 employees tendered their resignations without serving the requisite notice period or completing formal handovers. This sudden and extensive attrition materially disrupted business operations and adversely impacted the timely finalization of the Company's financial accounts.

C. We wish to inform you that the non-submission of the financial statements for Arshiya Limited has been due to the ongoing process of data collection by the Resolution Professional. As part of the Corporate Insolvency Resolution Process (CIRP), the Resolution Professional is

currently gathering all the necessary financial information and supporting documentation from the company to ensure that the financial statements are prepared accurately and in compliance with regulatory requirements, Resolution Professional is working diligently to compile the required data, and as soon as the information is consolidated, the financial statements will be submitted without further delay.

D. Additionally, non-receipt of Financials of other multiple subsidiaries, the Resolution Professionals are facing challenges in collecting the requisite financial data and consolidating the same. This has further contributed to the delay in the preparation and finalization of the consolidated financial statements.

The Company is making every effort to submit the Un-Audited Standalone and Consolidated Financial Results for the Quarter and half year ended on September 30, 2026 at the earliest.

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

For Arshiya Limited
(Company Under Corporate Insolvency Resolution Process)

PANKAJ MAHAJAN
Digitally signed by PANKAJ MAHAJAN
Date: 2026.11.13 19:02:23 +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