

Date: April 20, 2026

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

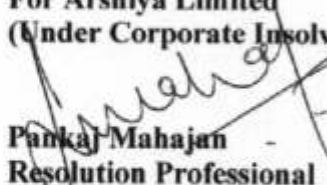
SUB: STRUCTURED DIGITAL DATABASE (“SDD”) COMPLIANCE CERTIFICATE UNDER SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015 (PIT REGULATIONS) FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31ST MARCH, 2026.

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 Financial Year ended 31st March, 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
Resolution Professional



IBBI Registration No: IBBI/PA-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.arshyalimited@gmail.com | www.arshyalimited.com

CIN: L93000MH1981PLC024747



**STRUCTURED DIGITAL DATABASE ("SDD") COMPLIANCE CERTIFICATE FOR
THE QUARTER AND FINANCIAL YEAR ENDED ON 31ST MARCH, 2026**
(Pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading)
Regulations, 2015)

I, **Loveneet Handa Proprietor of Loveneet Handa & Associates, A Peer Reviewed Practicing Company Secretary Firm (Peer Review Certificate No. 5316/2023)**, am aware of the compliance requirement of Structured Digital Database ("SDD") of Arshiya Limited (**A Company under Corporate Insolvency Resolution Process, initiated on 23rd April, 2024**), 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**") and I 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. Five 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 capture one (1) event during the quarter ended on 31st March, 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.



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 of the Quarterly, half yearly and Annual reports 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 Financial year ended on 31st March, 2026, on the basis of information’s and detailed provided by Resolution Professional Mr. Pankaj Mahajan and his team and I have also conducted an in-depth analysis of the websites of both the **Bombay Stock Exchange (“BSE”)** and the **National Stock Exchange (“NSE”)**.

FOR AND ON BEHALF OF LOVENEET HANDA & ASSOCIATES



LOVENEET HANDA
COMPANY SECRETARY IN PRACTICE
PROPRIETOR
M. NO.: 9055, COP. NO.: 10753
PEER REVIEWED CERTIFICATE NO. 5316/2023
UDIN: F009055H000092481

DATE: 14th April, 2026
PLACE: DELHI