

Dated: February 25, 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 under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Intimation of Appointment of Internal Auditor for the financial year 2023-24, 2024-25 and 2025-2026.

Respected Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”), we hereby inform you that the Resolution Professional of the Company, **Mr. Pankaj Mahajan**, has appointed **M/s. Anupam Parashar & Co., Chartered Accountants (FRN: 023779C)**, as the Internal Auditor of the Company for the **Financial Year 2023–24**.

Further, the said firm has also been Re-appointed separately as the Internal Auditor of the Company for the **Financial Year 2024–25**.

Furthermore, the said firm has also been Re-appointed separately as the Internal Auditor of the Company for the **Financial Year 2025–26**.

The firm shall conduct the internal audit for each of the aforesaid financial years and submit the Internal Audit Report for the respective year individually.

The appointment and remuneration have been approved by the Resolution Professional in exercise of the powers of the Board of Directors, which presently stand suspended, under Sections 17 and 23 of the Insolvency and Bankruptcy Code, 2016, to ensure statutory compliance and maintenance of adequate internal financial controls during the Corporate Insolvency Resolution Process (CIRP) period.

The same shall be placed before the Committee of Creditors in the forthcoming meeting for its information and/or ratification, as may be required.

Disclosure of information pursuant to Regulation 30 of the Listing Regulations is given under **ANNEXURE-A**.

You are requested to take the above information on your records.

Thanking you,

Yours Faithfully

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 | www.arshiyalimited.com

CIN: L93000MH1981PLC024747



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

**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**

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ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

S.N	Particulars	Details
1.	Reason for Change Viz., appointment/Re-appointment, resignation, removal, death or otherwise	<p>Appointment: In compliance with the Companies Act 2013 and the requirements under SEBI Listing Regulations for the financial year 2023-2024</p> <p>Re-Appointment: In compliance with the Companies Act 2013 and the requirements under SEBI Listing Regulations for the financial year 2024-2025</p> <p>Re-Appointment: In compliance with the Companies Act 2013 and the requirements under SEBI Listing Regulations for the financial year 2025-2026</p>
2.	Date of appointment/re appointment/ cessation (as applicable) & term of appointment/re appointment;	<p>Date: February 25, 2026 M/S Anupam Parashar & Co., Chartered Accountant (FRN: 023779C), has been appointed as a Secretarial Auditor of the Company for the Financial Year 2023-24.</p> <p>Date: February 25, 2026 M/S Anupam Parashar & Co., Chartered Accountant (FRN: 023779C), has been appointed as a Secretarial Auditor of the Company for the Financial Year 2024-25.</p> <p>Date: February 25, 2026 M/S Anupam Parashar & Co., Chartered Accountant (FRN: 023779C), has been appointed as a Secretarial Auditor of the Company for the Financial Year 2025-26.</p>
3.	Brief profile (in case of appointment)	<p>Name of the Auditor: M/S Anupam Parashar & Co., Chartered Accountant (FRN: 023779C),</p> <p>Office Address: 6/11, Sector 6, Vaishali, Ghaziabad, Uttar Pradesh, 201010</p> <p>Email: fcaanupamparashar@gmail.com</p> <p>Terms of appointment: To conduct Internal Audit for the Financial Year 2023-24, 2024-2025 and 2025-2026</p> <p>About the auditor:</p> <p>Anupam Parashar & Co. is a firm of Chartered Accountants providing comprehensive professional services in Audit, Taxation (Direct & Indirect), GST, Accounting & Bookkeeping, Company Law matters,</p>

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		<p>Valuation, Financial Projections, Risk Advisory and Fund Management.</p> <p>Led by experienced partners, the firm serves listed companies, large corporates, foreign entities and individuals across diverse industries, with a strong focus on compliance, risk mitigation and timely, client-centric solutions.</p>
4.	Disclosure of relationships between directors (in case of Appointment of a director).	Not Applicable

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