



## ARSS INFRASTRUCTURE PROJECTS LTD.

Date: 28-05-2026

<b>Bombay Stock Exchange Limited,</b> Phiroze Jeejeebhoy Towers 1st Floor, Rotunda Building, Dalal Street, Mumbai - 400 001  <b><u>BSE Scrip Code - 533163</u></b>	<b>National Stock Exchange of India Limited,</b> Exchange Plaza, Plot No-C1, G Block Bandra Kurla Complex, Bandra (E), Mumbai-400051  <b><u>NSE Symbol: ARSSINFRA</u></b>
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Dear Sir/Madam,

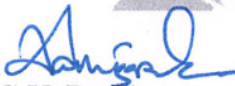
**Sub: Annual Secretarial Compliance Report for the financial year 2025-26**

We are herewith submitting the Annual Secretarial Compliance Report for the financial year 2025-26 issued by Sunita Jyotirmoy & Associates, Practicing Company Secretary, pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD1/27/2019 dated February 8th, 2019.

Kindly take the above information on record.

Thanking You,  
Yours faithfully,

For ARSS Infrastructure Projects Limited

  
(G.K. Dash)

Managing Director  
DIN:10776309  
Encl: As above



Regd. Off.: Plot No-38, Sector -A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar -751010 (Odisha)  
Tel-91 06742602763, Email : cs@arssgroup.in

CIN : L14103OR2000PLC006230

# SUNITA JYOTIRMOY & ASSOCIATES

COMPANY SECRETARIES

Plot No-191, 2<sup>nd</sup> Floor, Santosh Multispecialty Clinic Side Lane, Opposite to Little Gem Play School, Biju Pattnaik College Rod, Jaydev Vihar, Bhubaneswar-751013, Odisha, India  
Mob: 9737272604, 9437255625, Email: [secretairal@sunitamohnantvandassociates.com](mailto:secretairal@sunitamohnantvandassociates.com)

Secretarial compliance report of ARSS Infrastructure Projects Limited for the year ended 31/03/2026.

[Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015]

I/We have examined:

- (a) all the documents and records made available to us and explanation provided by ARSS Infrastructure Projects Limited ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31/03/2026 ("Review Period") in respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable during the period under review)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021; (not applicable during the period under review)



(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (not applicable during the period under review)

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued thereunder;

(h) other regulations as applicable.

and based on the above examination, I/We hereby report that, during the Review Period :

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:- NIL

Sr. No	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation/Circular No.	Deviations	Action taken by	Type of Action Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Details of Violations	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 2025 (The years are to be mentioned)	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	Because of accidental death of Statutory	Because of accidental death of Statutory Auditor,	Filing of Annual	The company could not	The violation	The violation was



<p>Auditor, and then again resignation of appointed Statutory Auditor, the Committee of Creditors (C-o-C) has appointed new Statutory Auditor on 30.07.2024. The delay was beyond the control of management. Therefore on application of waiver by the company the stock exchanges waived the fine imposed.</p>	<p>and then again resignation of appointed Statutory Auditor, the Committee of Creditors (C-o-C) has appointed new Statutory Auditor on 30.07.2024. The delay was beyond the control of management. Therefore on application of waiver by the company the stock exchanges waived the fine imposed.</p>	<p><i>Financial Statements within 60 days of end of financial year. Regulation 33(3)(d)</i></p>	<p><i>submit the Annual Financial Statements with Stock Exchanges within 60 days of end of Financial Year 31.03.2024</i></p>	<p><i>was because of accidental death of the Statutory Auditor. After the new Auditor firm was appointed, they also resigned because of expiry of Peer Review certificate. The new Auditor firm was appointed on 30.07.2024 by the Committee of Creditors vide e-voting concluded on 30.07.2024. On request, the Stock Exchanges waived the penalty imposed.</i></p>	<p>beyond the control of the Management of the Company and also the Stock Exchanges have waived off the penalties imposed on the Company.</p>
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I. I/We hereby report that, during the review period the Compliance status of the listed entity with the following requirements :

Sl. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1	<u>Secretarial Standards :</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	After the resolution plan is implemented, the new Board is appointed and applicable Secretarial Standards followed.
2	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes  Yes	
3	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website</li> <li>• Timely dissemination of the documents/ information under a separate section on the website</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website</li> </ul>	Yes  Yes  Yes	
4	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5	<u>To examine details related to Subsidiaries of listed entities:</u>		



	a) Identification of material subsidiary companies	Yes	
	b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	
6	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	After the resolution plan is implemented, the new Board is appointed in the month of September, 2025. Performance evaluation has been done 10.02.2026.
8	<u>Related Party Transactions:</u> a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit committee.	YES	After the resolution plan is implemented, the new Board is appointed in the month of September, 2025. After the new board is appointed, committees were formed and omnibus approval of RPTs were obtained in the Audit Committee meeting.
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required	Yes	



	disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.		
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	No such action taken during the period under review.
12	Resignation of Statutory Auditors from the listed entity or its material subsidiaries : In case of resignation of Statutory Auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/or its material subsidiary (is) has/have complied with paragraph 6.1 and 6.2 of section V-D of Chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes The Auditor firm MARS & Associates was merged with ADV & Co LLP with effect from 11.02.2026. Therefore the earlier appointed Auditor's firm resigned. The Board appointed the merged Audit firm ADV & Co LLP as the Statutory Auditors of the Company to fill the casual vacancy with effect from 10.03.2026.	The Auditor firm MARS & Associates was merged with ADV & Co LLP with effect from 11.02.2026. Therefore the earlier appointed Auditor's firm resigned. The Board appointed the merged Audit firm ADV & Co LLP as the Statutory Auditors of the Company to fill the casual vacancy with effect from 10.03.2026.
13	Additional Non-compliances, if any:	NA	



We further, report that the listed entity is in Compliance / not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of the Regulation 46(2) (za) of the LODR Regulations. **Not Applicable.**

Assumptions & limitation of scope and review :

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Sunita Jyotirmoy & Associates

  
Jyotirmoy Mishra, F.C.S.  
CP-6022, PARTNER

Place: Bhubaneswar  
Date: 25.05.2026

Signature:  
Name of the PCS : Jyotirmoy Mishra  
FCS No.: 6556  
C P No.: 6022

UDIN : F006556H000466532