ARSS INFRASTRUCTURE PROJECTS LIMITED

Registered Office- Plot No-38, Sector-A, Zone-D
Mancheswar Industrial Estate Bhubaneswar-751010, Odisha, India
CIN: L14103OR2000PLC006230
Tel No.: +91-0674- 2602763,
E-mail: cs@arssgroup.in, **Website:** www.arssgroup.in

NOTICE

NOTICE is hereby given that the 26th Annual General Meeting of the Members of the Company will be held on Tuesday, 29th September, 2026 at 11.00 A.M. IST through video conferencing ('VC')/ other audio visual means ('OAVM') to transact the following business. The venue of the meeting shall be deemed to be the Registered Office of the Company at Plot No-38, Sector-A, Zone-D Mancheswar Industrial Estate Bhubaneswar-751010, Odisha, India.

ORDINARY BUSINESS:

1. **Adoption of financial statements (Standalone and Consolidated)**

   To consider and adopt (a) the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions:**

   a) "**RESOLVED THAT** the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

   b) "**RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **To appoint Mr. Dipti Ranjan Patnaik (DIN – 00600887), who retires by rotation as a director and, in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:**

   "**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Dipti Ranjan Patnaik (DIN: 00600887), who retires by rotation and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation".

3. **Appointment of M/s A D V and CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463) as the statutory auditors of the Company**

   To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to the provisions of Section 139,141,142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Audit Committee and the Board of Directors of the Company, consent of the Members be and is hereby accorded for the appointment of M/s A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463), New Delhi, as the Statutory Auditors of the Company for a term of two (2) consecutive years, commencing from the conclusion of this Annual General Meeting and continuing until the conclusion of the 28th Annual General Meeting of the Company, at a remuneration of ₹12,00,000/- (Rupees Twelve Lakh only) plus applicable taxes and reimbursement of out-of-pocket expenses, travelling expenses and other expenses incurred in connection with the audit, as may be mutually agreed between the Board of Directors/Audit Committee and the Statutory Auditors.

RESOLVED FURTHER THAT the remuneration payable to the Statutory Auditors may be revised during their tenure of appointment, if required, as may be mutually agreed between the Board of Directors/Audit Committee and the Statutory Auditors, in addition to applicable taxes and reimbursement of out-of-pocket expenses, travelling expenses and other expenses incurred in connection with the audit.

RESOLVED FURTHER THAT the Board of Directors of the Company, including the Audit Committee thereof, be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this resolution."

SPECIAL BUSINESS

ORDINARY RESOLUTIONS

4. **Ratification of Remuneration to Cost Auditor.**

To consider and if thought fit, to pass, the following as an **Ordinary Resolution:-**

"RESOLVED THAT pursuant to provisions of Sections 148(3) and other applicable provisions if any, of Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactments(s) thereof for time being in force) the proposed remuneration payable to M/s. I C Kundu & Co., Cost Accountants, Bhubaneswar, (Firm Registration No. 100778), appointed by the Board of Directors of the Company as Cost Auditors to conduct the audit of the cost records of the Company for the financial year 2026-27, amounting to ₹ 60,000/- (Rupees Sixty Thousands only) per annum as also the payment of tax as applicable and reimbursement of out of pocket expenses incurred by them in connection with the aforesaid audit be and is hereby ratified and confirmed."

"**RESOLVED FURTHER THAT** any of the Director or Company secretary be and is hereby authorised to execute all such documents, as may be necessary and applicable to give effect to the above resolution."

5. **Alteration and adoption of new set of Articles of Association**

To consider and if thought fit, to pass, the following as a **Special Resolution:-**

"**RESOLVED THAT** pursuant to the provisions of Section 14 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), the existing Articles of Association of the Company be and are hereby replaced in their entirety with a new set of Articles of Association, as placed before the meeting and initiated by the Chairman for the purpose of identification, and the same be adopted as the Articles of Association of the Company in substitution for and to the exclusion of the existing Articles.

RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution, including filing of necessary forms with the Registrar of Companies and making necessary entries in the statutory records of the Company."

6. **Change in designation of Mr. Dipti Ranjan Patnaik, Chairman of the Company, as Chairman and Managing Director (CMD), who has attained the age of 77 years and approval of remuneration**

   To consider and if thought fit, to pass, the following as a **Special Resolution:-**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions of the Act, and applicable Securities and Exchange Board of India Regulations, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded for change in designation of Mr. Dipti Ranjan Patnaik (DIN: 00600887) from Chairman to Chairman and Managing Director (CMD) of the Company for a period of five years commencing from 14 August 2026 till 13th August 2031, he having attained the age of 77 years, in accordance with proviso of Section 196(3)(a) of the Act and subject to the applicable provisions and conditions of the Act.

   RESOLVED FURTHER THAT pursuant to Section 197(3) read with Schedule V, Part II, Section II, Item (B), including Item (B)(iii) of the Act, in view of the inadequacy of profits of the Company, pursuant to the recommendation of the Nomination and Remuneration Committee and subject to compliance with all applicable conditions prescribed thereunder, consent of the Members be and is hereby accorded for payment of remuneration to Mr. Dipti Ranjan Patnaik (DIN: 00600887), Chairman and Managing Director, for a period of three years commencing from 14 August 2026 to 13 August 2029, including remuneration in excess of the limits prescribed under Schedule V, Part II, Section II, Item (A), to the extent permissible under Item (B), on the following terms and conditions:

   i. Salary: ₹50,00,000/- (Rupees Fifty Lakh only) per month.

   ii. Perquisites and Benefits: Perquisites and benefits as per the rules and policies of the Company, including, *inter alia*, contribution to Provident Fund, Superannuation Fund, Annuity Fund, Gratuity, Leave Encashment and Group Mediclaim Insurance, in accordance with the applicable rules and policies of the Company.

Place: Bhubaneswar
Date: August 14, 2026

By Order of the Board
For **ARSS Infrastructure Projects Limited**

Sd/-
(Rajendra Biswal)
Company Secretary & Compliance Officer

ARSS Infrastructure Projects Limited
CIN: L14103OR2000PLC006230
Regd. Office-Plot No.38,Sector-A, Zone –D,
Mancheswar Industrial Estate, Bhubaneswar, 751010,Odisha
Website: www.arssgroup.in

NOTES:

1. The Ministry of Corporate Affairs ("**MCA**") has, vide its circular dated December 28, 2022, read together with its General Circulars No(s). 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as "**MCA Circulars**"), permitted convening the Annual General Meeting ("**AGM**" / "**Meeting**") through Video Conferencing ("**VC**") or Other Audio Visual Means ("**OAVM**"), **without physical presence of the members at a common venue.** Further, towards this, Securities and Exchange Board of India ('**SEBI'**), vide its Circular(s) dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023 SEBI/HO/DDHS/P/CIR/2023/0164 dated October 6, 2023 and SEBI/HO/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023, and subsequent circulars issued in this regard, the latest being, HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ('**SEBI Circulars**') and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI Listing Regulations, *inter-alia* allowed the companies to hold AGM through video conference or other audio visual means ("VC/OAVM") upto 30th September 2026. In compliance with the applicable provisions of the Act, SEBI Listing Regulations and MCA Circulars, the **26th AGM** of the Company is being held through VC/OAVM on Tuesday, September 29, 2026, at 11:00 a.m. (IST). The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company situated at Sector-A, Zone-D, Plot No-38, Mancheswar Industrial Estate, Bhubaneswar- 751010, Odisha.

2. As per the provisions of clause 3.A.II. of the General Circular No. 20/ 2020 dated May 5, 2020, issued by the MCA, All matters included in this Notice are unavoidable and hence are proposed for seeking approval at this AGM. All shareholders will be able to inspect all documents referred to in this Notice electronically without any fee from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to cs@arssgroup.in

3. Members will be provided with a facility of electronic voting (e-voting) and for attending the AGM through VC/OAVM by the National Securities Depository Limited (NSDL) e-voting system i.e. www.evoting.nsdl.com

4. The relative Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013, setting out the material facts relating to Special Businesses to be transacted at the AGM, as set out in this Notice, is annexed hereto.

   Further, additional information pursuant to Regulations 26(4) and 36(3) of SEBI Listing Regulations and Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India (ICSI), in respect of Directors seeking appointment / re- appointment at this AGM as mentioned in Item No. 2 of this AGM Notice is also annexed hereto.

5. The Register of Members and the Share Transfer Books of the Company will remain closed from Tuesday, 22nd Day of September, 2026 to Tuesday, the 29th Day of September, 2026 (both days inclusive) for the purpose of the Annual General Meeting of the Company.

6. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULAR, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.**

7. Institutional/corporate shareholders (i.e., other than individuals, HUF, NRIs, etc. intending to appoint their Authorized Representative(s) to attend the AGM, pursuant to Section 113 of the Companies Act, 2013, are requested to send to the Scrutinizer, NSDL and the Company, a scanned certified true copy of the Board Resolution/ Letter

of Authority/ Power of Attorney with attested specimen signature of the duly authorized signatory(ies) who are authorized to attend and vote on their behalf at the AGM. The said Resolution / Authorization shall be sent to the Scrutinizer by e-mail through its registered email address to secretarial@sunitamohantyandassociates.com with a copy marked to evoting@nsdl.co.in and cs@arssgroup.in

Alternatively, the Corporate Members/Institutional shareholders (i.e., other than individuals, HUFs, NRIs, etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter, etc., by clicking on the "Upload Board Resolution/Authority Letter" displayed under the "e-Voting" tab.

8. In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

9. In compliance with the aforesaid MCA Circulars and SEBI Circulars, the Notice along with the Annual Report for FY 2025-26 is being sent by electronic mode to those Members/ beneficial owners whose e-mail addresses are registered with the Company/ Depositories/ Depository Participants/ Bigshare Services Private Limited, unless any Member has requested for a physical copy of the same. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at www.arssgroup.in, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and on the website of NSDL at https://www.evoting.nsdl.com. The Company will also be publishing an advertisement in the newspaper containing the details about the AGM i.e., the conduct of AGM through VC/ OAVM, date and time of AGM, availability of Notice of AGM on the Company's website, manner of registering the email IDs of those shareholders who have not registered their email addresses with the Company/ Bigshare Services Private Limited and other matters as may be required. Further, in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), as amended, for those shareholders whose email id is not registered, a letter providing the web-link, including the exact path where complete details of the Annual Report are available, will be sent at their registered address. The physical copy of the Notice along with Annual Report shall be made available to the Member(s) who may request the same in writing to the Company.

10. Those Members who have not yet registered their email address are requested to get their email addresses registered by following the procedure given below:

    (i) Those Members who have not registered their email address and mobile nos. including address and bank details may please contact and validate/ update their details with the Depository Participant(s) in case of shares held in electronic form and with Registrar and Transfer Agents, Bigshare Services Pvt. Ltd. in case the shares are held in physical form.

    (ii) Members who have already registered their email addresses are requested to get their email addresses validated with their Depository Participants/ Bigshare Services Pvt. Ltd. to enable servicing of notices/ documents/ Annual Reports electronically to their email address.

    (iii) Members who have not registered their email address can get their email address and mobile number registered with RTA (Bigshare Services Pvt. Ltd.) on investor@bigshareonline.com

    (iv) Members may also visit the website of the Company at www.arssgroup.in or the website of NSDL at www.evoting.nsdl.com for downloading the Annual Report and Notice of the AGM.

    (v) Members may send an e-mail request to investor@bigshareonline.com along with scanned copy of the signed request letter providing the email address, mobile number, self-attested PAN copy and Client Master copy in case of electronic folio and copy of share certificate in case of physical folio.

    (vi) Members are requested to intimate changes, if any, about their name, postal address, e-mail address, telephone/ mobile numbers, PAN, power of attorney registration, Bank Mandate details, etc. to their DPs in case the shares are held in electronic form and to the RTA in case the shares are held in physical form, in prescribed Form No. ISR-1 and other forms given below, quoting their folio number and enclosing the self-attested supporting document. Further, Members may note that SEBI has mandated the submission of PAN by every participant in the securities market.

Sr. No.	Particulars	Forms
1	Registration of PAN, postal address, e-mail address, mobile number, Bank Account, Details or changes /updation thereof	ISR -1
2	Confirmation of Signature of shareholder by the Banker	ISR-2
3	Registration of Nomination	SH-13
4	Cancellation or Variation of Nomination	SH-14
5	Declaration to opt out of Nomination	ISR-3

(vii) To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

(viii) Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or RTA, the details of such folios together with the share certificates along with the requisite KYC documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form only.

(ix) **Norms for furnishing of PAN, KYC, Bank Details and Nomination :.** SEBI vide its circular no. SEBI/HO/MIRSD/MIRSD-PoD-1/P/ CIR/2023/37 March 16, 2023 and SEBI/HO/MIRSD/POD-1/P/ CIR/2023/181 November 17, 2023 has mandated that with effect from April 01, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, address, email, choice of nomination, contact details including mobile number, bank account details and specimen signature. SEBI has introduced Form ISR – 1, ISR-2 along with other relevant forms to lodge any request for registering PAN, KYC details, nominations or any change/ updation thereof. Members may also note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 read with SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 has mandated listed companies to issue securities in dematerialized form only while processing service requests viz. issue of duplicate securities certificates, claim from unclaimed suspense account, renewal/ exchange of securities certificate, endorsement, sub-division/ splitting of securities certificate, consolidation of securities certificates/ folios, transmission and transposition. In view of the same, members are advised to dematerialise the shares held by them in physical form. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR – 4 along with relevant details as prescribed by SEBI in this regard is available on the Company's RTA website at https://www.bigshareonline.com/resources-sebi_circular.aspx#parentHorizontalTab3 or visit Company's website for information and use by the Shareholders. It may be noted that any service request can be processed only after the folio is KYC Compliant. You are requested to kindly take note of the same and update your particulars timely.

In the above connection, the Company is sending a physical communication to all such Members whose folios are frozen, requesting them to submit the PAN, KYC, and nomination details with the Company/ RTA to receive dividend (if any) through electronic mode.

As per the directives of the SEBI and relevant clarifications issued in this regard, the reminder letters will be issue by the Company to all its physical shareholders urging them to furnish PAN, KYC and Nomination details within the prescribed timelines. SEBI has introduced Form ISR - 1 alongwith other relevant forms to lodge any request for registering PAN, KYC details or any change/ updation thereof. In terms of the aforesaid

SEBI Circular, effective from January 01, 2022, any service requests or complaints received from the member, are not processed by RTA till the aforesaid details/ documents are provided to RTA. Members may also note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated listed companies to issue securities in dematerialized form only while processing service requests viz. issue of duplicate securities certificates, claim from unclaimed suspense account, renewal/ exchange of securities certificate, endorsement, sub-division/ splitting of securities certificate, consolidation of securities certificates/ folios, transmission and transposition. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4. It may be noted that any service request can be processed only after the folio is KYC complaint. Relevant details and forms prescribed by SEBI in this regard including the mode of despatch are available on https://www.bigshareonline.com/resources-sebi_circular.aspx#parentHorizontalTab3 or http://arssgroup.in/Notices_n_Forms.html for information and use by the Shareholders. You are requested to kindly take note of the same and update your particulars timely. Members who are holding shares in demat mode are requested to notify any change in their residential address, Bank A/c details and/ or email address immediately to their respective Depository Participants.

The shareholders whose folios are frozen shall be:

a) eligible to lodge grievance or avail service request from Bigshare Services Pvt. Ltd. only after furnishing the complete documents/details as aforesaid.

b) eligible for any payment including dividend, only through electronic mode, subject to verification and confirmation by Bigshare Services Pvt. Ltd..

c) referred by Bigshare Services Pvt. Ltd./the Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/or Prevention of Money Laundering Act, 2002, if they continue to remain frozen as on December 31, 2025.

Bigshare Services Pvt. Ltd. shall reverse the frozen folios to normal status upon:

a) receipt of all the aforesaid documents/details

b) dematerialization of all the securities in such folios.

(x) Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/split of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company's website at http://arssgroup.in/shi_others.html and on the website of Bigshare Services Pvt. Ltd. at https://www.bigshareonline.com/resources-sebi_circular.aspx#parentHorizontalTab3. It may be noted that any service request can be processed only after the folio is KYC Compliant.

(xi) SEBI vide its Notification dated January 24, 2022 has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Company or Bigshare Services Pvt. Ltd., for assistance in this regard.

11. Please also note that SEBI, vide circular no. SEBI/HO/ OIAE/OIAE_IAD-1/P/CIR/2023/131 dated July 31, 2023 read with circular no. SEBI/HO/OIAE/OIAE_IAD1/P/ CIR/2023/135 dated August 4, 2023 and circular no. SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/145 dated August 11, 2023 had issued guidelines towards an additional mechanism for investors to resolve their grievances by way of Online Dispute Resolution ('ODR') through a common ODR portal.

    Please note, post exhausting the option to resolve their grievance with the Company/ its Registrar and Share Transfer Agent directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR portal (https://smartodr.in/login).

    During the Financial Year 2025-26 no complaints were received through SCORES portal or ODR portal. Also no shareholders complaints were lying on result as on March 31, 2026.

12. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM. All documents referred to in the notice will also be available for electronic inspection without any fee by the members from the date of circulation of this notice up to the date of AGM, i.e. 29^{th} September, 2026 during business hours. Members seeking to inspect such document may send a request on the email id cs@arssgroup.in at-least 2 working day before the date on which they intend to inspect the document.

13. As per the provisions of Section 72 of the Act and SEBI Circular, the facility for making nomination is available for the members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the other tab under Shareholder information section available on the Company's website under Investor relation. Members are requested to submit the said details to their Depository Participants in case the shares are held by them in electronic form and to the Company's Registrar and Transfer Agent ('RTA') in case the shares are held by them in physical form, quoting your folio number.

14. Members may please note that Securities and Exchange Board of India (SEBI) has made Permanent Account Number (PAN) as the sole identification number for all participants transacting in the securities market, irrespective of the amount of such transactions.

    Members may please note that SEBI has also made it mandatory for submission of PAN in the following cases, viz (i) Deletion of name of the deceased shareholder(s) (ii) Transmission of shares to the legal heir(s) and (iii) Transposition of shares.

    Members holding shares in electronic form are, therefore, requested to submit their PAN details to their depository participants. Members holding shares in physical form are requested to submit their pan details to the company's RTA.

15. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company's RTA, the details of such folios together with the share certificates along with the requisite KYC documents for consolidating their holdings in one folio. Request for consolidation of share certificates shall be processed in dematerialized form.

16. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.

17. Non-Resident Indian members are requested to inform the Company's RTA immediately of:
    a) Change in their residential status on return to India for permanent settlement.
    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
18. Members holding shares in dematerialised mode are requested to intimate all changes pertaining to their bank details/NECS/ mandates, nominations, power of attorney, change of address/ name, Permanent Account Number ('PAN') details, etc. to their Depository Participant only and not to the Company's RTA. Changes intimated to the Depository Participant will then be automatically reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the members.

    In case of members holding shares in physical form, such information is required to be provided to the Company's RTA in physical mode or in electronic mode at investor@bigshareonline.com, as per instructions mentioned in the form. The said form can be accessed at link https://www.bigshareonline.com/resources-sebi_circular.aspx#parentHorizontalTab3

    To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.
19. In accordance with Regulation 40 of the SEBI Listing Regulations, as amended, any fresh transfer requests for securities shall be processed in demat/electronic form only. Members holding shares of the Company in physical form are requested to kindly get their shares converted into demat/electronic form to get inherent benefits of dematerialisation.
20. Members are requested to support "Green Initiative" by registering / updating their e-mail address(es) with the Depository Participant(s) (in case of Shares held in dematerialized form) or with Bigshare (in case of Shares held in physical form). Pursuant to Sections 101 and 136 of the Companies Act, 2013 read with the relevant Rules framed thereunder, companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their e-mail address either with the Company or with the Depository Participant(s). Members holding shares in dematerialized form are requested to register (or update, in case of any change) their e-mail address with their Depository Participant(s), if not already registered / updated and Members holding shares in physical form are requested to register (or update, in case of any change) their e-mail address with RTA on investor@bigshareonline.com or cs@arssgroup.in, to enable the Company to send electronic communications.
21. We are pleased to provide the facility of live webcast of proceedings of AGM. Members who are entitled to participate in the AGM can view the proceeding of AGM by logging on the website at https://evoting.nsdl.com using their secure login credentials.
22. Members are requested to visit the website of the Company www.arssgroup.in for viewing the quarterly, half-yearly and Annual financial results and for more information about the Company. Useful information on various services being provided to the investors is also available on the website of the Company.

23. All the investor related communication may be addressed to:

Mr. Rajendra Biswal, Company Secretary & Compliance Officer
Sector-A, Zone-D, Plot No-38,
Mancheswar Industrial Estate,
Bhubaneswar- 751010, Odisha
E-Mail;- cs@arssgroup.in
Tel: 0674-2602763

Or

Registrar and Transfer Agent:

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East) Mumbai 400093, Maharashtra, India
Tel 022 62638200; Fax No. 022 62638299,
Email Ids- investor@bigshareonline.com; marketing@bigshareonline.com
Website- www.bigshareonline.com
Tel 022 62638200; Fax No. 022 62638299

24. Bigshare Services Private Limited, RTA of the Company will e-mail the Notice of this AGM along with the Annual Report 2025-26 as also the remote e-voting user ID and password, within 48 hours of successful registration of the e-mail address by the member. In case of any queries, members may write to investor@bigshareonline.com

(i) Registration of e-mail address permanently with RTA/DP:

Members are requested to register the email address with their concerned DPs, in respect of shares held in demat mode and with RTA, in respect of shares held in physical mode, by writing to them. Further, those members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs / RTA to enable servicing of notices / documents /Annual Reports and other communications electronically to their e-mail address in future.

(ii) Alternatively, those members who have not registered their email addresses are required to send an email request to evoting@nsdl.co.in along with the following documents for procuring user id and password for e-voting for the resolutions set out in this Notice:

- In case shares are held in **physical mode**, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), self-attested scanned copy of PAN card, self-attested scanned copy of Aadhaar Card.
- In case shares are held in **demat mode**, please provide DPID-Client ID (8 digit DPID + 8 digit Client ID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, self-attested scanned copy of PAN card, self-attested scanned copy of Aadhaar Card.

25. VOTING BY MEMBERS

A. In compliance with the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the SEBI Listing Regulations (as amended), MCA Circulars and the SEBI Circular, the Company is providing its members the facility to exercise their right to vote on resolutions proposed to be considered at the AGM by electronic means (by using the electronic voting system provided by NSDL) either by (a) remote e-voting prior to the AGM or (b) remote e-voting during the AGM. The Instructions for members for attending the AGM through VC/OAVM and for e-voting are explained below.

B. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on **Tuesday, September 22, 2026 ('the cut-off date')**, shall be entitled to vote in respect of the shares held, by availing the facility of remote e-voting prior to the AGM or remote e-voting during the AGM.

C. Members will be provided with the facility for voting through electronic voting system during the VC/OAVM proceedings at the AGM and Members participating at the AGM, who have not already cast their vote on the resolution(s) by remote e-Voting, will be eligible to exercise their right to vote on such resolution(s) upon announcement by the Chairman. Members who have cast their votes on resolution(s) by remote e-Voting prior to the AGM will also be eligible to participate at the AGM through VC/OAVM but shall not be entitled to cast their votes on such resolution(s) again. Members who have voted on some of the resolutions during the said voting period are also eligible to vote on the remaining resolutions during the AGM. The remote e-Voting module on the day of the AGM shall be disabled by NSDL for voting 15 minutes after the conclusion of the AGM.

D. The Board of Directors of the Company has appointed Mr. Jyotirmoy Mishra (Membership No. FCS 6556 and CP No. 6022) of M/s Sunita Jyotirmoy & Associates, Practicing Company Secretaries, as the Scrutinizer to scrutinize the remote e-voting process, in a fair and transparent manner.

E. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast through e-voting (i.e. votes cast during the AGM and votes cast through remote e-voting) and will submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or Company Secretary or any other person authorized by him in writing, who shall countersign the same. The results will be announced not later than 2 working days from the conclusion of the AGM. The result declared along with the Scrutinizer's Report shall be forwarded to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed. The results along with the Scrutinizer's Report shall also be placed on the website of NSDL, and will also be displayed on the Company's website.

F. Subject to receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Meeting, i.e. Tuesday, September 29, 2026.

G. INSTRUCTIONS FOR REMOTE E-VOTING THROUGH ELECTRONIC MEANS

1. In terms of SEBI circular no. SEBI/HO/CFD/ Po D 2/C I R / P/01 5 5/ H O/4 9/1 4 /1 4 (7) 2025 - CFD - POD2/I/3762/2026 dated January 30, 2026, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access remote e-Voting facility.

2. Members will be able to attend the AGM through VC/OAVM or view the live webcast of AGM provided by NSDL at https://www.evoting.nsdl.com by following the steps mentioned under 'Access NSDL e-Voting system'. After successful login, Member(s) can click on link of 'VC/OAVM' placed under 'Join Meeting' menu against Company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Members who do not have the User ID and Password for e-Voting or have forgotten the User ID/Password may retrieve the same by following the process as mentioned in paragraph titled "The instructions for remote e-Voting before/during the AGM" in the Notice to avoid last minute rush.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.
4. The members can join the AGM in the VC/OAVM mode 30 minutes before and 15 minutes after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. Members will be able to view the proceedings on e-voting website of National Securities Depository Limited ('NSDL') at www.evoting.nsdl.com. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 members on a first come first served basis as per the MCA Circulars. This will not include large shareholders (holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, auditors, etc. who are allowed to attend the AGM without restriction on account of first come first served basis and can connect with Company at cs@arssgroup.in for participating at the AGM without such restriction.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. In case of joint holders attending the AGM, only such joint holder who is higher in the order of the names will be entitled to vote.
6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the various circulars issued by the Ministry of Corporate Affairs latest being general Circular No. 09/2024 dated September 19, 2024. The Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
7. AGM shall be convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as "**MCA Circulars**").

H. THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Friday, September 25, 2026 (9.00 A.M. IST) and ends on Monday, September 28, 2026 (5.00 P.M. IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **Tuesday, 22nd September 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **22nd September 2026.**

The detailed steps on the process and manner for remote e-voting/e-voting at the AGM and to access the VC/OAVM facility at the AGM are as follows:

The way to vote electronically on NSDL e-voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-voting system

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

Details on Step 1 are mentioned below:

A) Login method for remote e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020, on 'e-Voting facility provided by Listed Companies', individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and e-mail address in their demat accounts in order to access e-Voting facility.

Login method for individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi/Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System My-easi Tab and then user your existing my easi username & password. 2. After successful login the Easi/Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & E-mail as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	1. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. 2. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. 3. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.inor call at toll free no.: 022 4886 7000 or Mr. Amit Vishal, Deputy Vice President or Ms. Pallavi Mhatre, Senior Manager from NSDL at their designated e-mail IDs: amitv@nsdl.com or pallavid@nsdl.com respectively.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 022-23058542-43 or 1800 220 5533 or 1800 21 09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical		Your User ID is:
a)	For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b)	For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c)	For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the Company For example if folio number is 001*** and EVEN is 142278 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you by NSDL. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      (i) If your email ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
    a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
    b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
    c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
    d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to secretarial@sunitamohantyandassociates.com with a copy marked to evoting@nsdl.co.in.
2. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes member of the Company after the notice is send through e-mail and holding shares as of the cut-off date i.e. 22nd September, 2026, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot

your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on toll free no. 1800 1020 990 and 1800 22 44 30. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. 22nd September 2026 may follow steps mentioned in the Notice of the AGM under Step 1 :"Access to NSDL e-Voting system"(Above).

3. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

4. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 2499 7000 and 022 4886 7000 or send a request to at evoting@nsdl.co.in

5. Members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing demat account number/Folio number, client master or copy of Consolidated Account statement, PAN (self attested scanned copy), AADHAAR (self-attested scanned copy). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained above.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhaar Card) by email to cs@arssgroup.in

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhaar Card) to cs@arssgroup.in If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e.Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Members are encouraged to submit their questions in advance with respect to the accounts or the business to be transacted at the AGM. These queries may be submitted from their registered e-mail address, mentioning their name, DP ID and Client ID/folio number and mobile number, to the Company's email address at cs@arssgroup.in before 5:00 p.m. (IST) on Tuesday, September 22, 2026.

6. Members who would like to express their views or ask questions during the AGM may pre-register themselves as a speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID/folio number, PAN, mobile number at cs@arssgroup.in between **22nd September 2026 (9:00 a.m. IST)** to **September 25, 2026 (5:00 p.m. IST)**. The Company reserves the right to restrict the number of questions and speakers depending on the availability of time for the AGM. Further, the sequence in which the shareholders will be called upon to speak will solely be determined by the Company.

7. Members who need assistance before or during the AGM, can contact NSDL at evoting@nsdl.com or 022 - 4886 7000 or Mr. Amit Vishal, Deputy Vice President or Ms. Pallavi Mhatre, Senior Manager from NSDL at their designated e-mail IDs: amitv@nsdl.com or pallavid@nsdl.com

26. INTIMATION OF DETAILS OF THE AGREEMENT, IF ANY UNDER THE LISTING REGULATIONS

Shareholders are informed that in terms of the provisions of the Listing Regulations, the Company is required to intimate the Stock Exchanges the details of the agreements entered into by the shareholders, promoter(s), members of the promoter(s) group, related parties, directors, key managerial personnel, employees of the Company or of its holding, subsidiary or associate company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements.

Accordingly, it is hereby advised to the shareholders to inform the Company about such agreement to which the Company is not a party, within two working days of entering into such agreements or signing an agreement to enter into such agreements. The Company will inform the details of such agreements to the Stock Exchanges on it becoming aware of it within the prescribed timelines.

[Explanation: For the purpose of this clause, the term "directly or indirectly" includes agreements creating an obligation on the parties to such agreements to ensure that the listed entity shall or shall not act in a particular manner.]

27. DECLARATION OF RESULTS ON THE RESOLUTIONS:

- The Scrutinizer shall, immediately after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), not later than 48 hours from the conclusion of the AGM, submit a consolidated Scrutinizer's report of the total votes cast in favour and against the resolution(s), invalid votes, if any, and whether the resolution(s) has/have been carried or not, to the Chairman or a person authorized by him in writing who shall counter sign the same.
- The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.arssgroup.in and on the website of NSDL www.evoting.nsdl.com immediately after the result is declared. The Company shall simultaneously forward the results to BSE Limited and National Stock Exchange of India Ltd., where the securities of the Company are listed.
- Subject to the receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Meeting i.e. September 29, 2026.

Place: Bhubaneswar
Date: August 14, 2026

By Order of the Board
For **ARSS Infrastructure Projects Limited**

Sd/-
(Rajendra Biswal)
Company Secretary & Compliance Officer

ARSS Infrastructure Projects Limited
CIN: L14103OR2000PLC006230
Regd. Office-Plot No.38,Sector-A, Zone –D,
Mancheswar Industrial Estate, Bhubaneswar, 751010,Odisha
Website: www.arssgroup.in

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013.

As required by Section 102 of the Companies Act, 2013, (hereinafter referred to as "the Act") the following Explanatory Statements set out all material facts relating to the business mentioned under Item Nos. 3 to 6 of the accompanying Notice dated 14th August, 2026.

ITEM No – 03

M/s A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463), were appointed as the Statutory Auditors of the Company on **10 March 2026** to fill the casual vacancy caused due to the merger of **M/s M A R S & Associates, Chartered Accountants (Firm Registration No. 010484N)**, the erstwhile Statutory Auditors of the Company, with M/s A D V AND CO LLP. Pursuant to the said merger, M/s M A R S & Associates ceased to exist as a separate entity and all its engagements and responsibilities stood transferred to M/s A D V AND CO LLP.

The Audit Committee and the Board of Directors, at their respective meetings held on **14 August 2026**, considered and recommended the appointment of M/s A D V AND CO LLP as the Statutory Auditors of the Company for a term of two consecutive years.

The Company has received from M/s A D V AND CO LLP.

1. their written consent to act as Statutory Auditors of the Company;
2. confirmation that their appointment, if made, shall be in accordance with the applicable provisions of the Companies Act, 2013;
3. confirmation of their eligibility and that they are not disqualified from being appointed as Statutory Auditors under the provisions of the Companies Act, 2013 and the rules made thereunder; and
4. such other declarations/documents as may be required under the applicable provisions of the Act and the rules made thereunder.

It is now proposed to appoint M/s A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463) as the Statutory Auditors of the Company for a term of two consecutive years, commencing from the conclusion of this Annual General Meeting and continuing until the conclusion of the 28th Annual General Meeting, at a remuneration of ₹12,00,000/- (Rupees Twelve Lakh only) per annum, plus applicable taxes and reimbursement of out-of-pocket, travelling and other expenses incurred in connection with the audit, as may be mutually agreed between the Board of Directors/Audit Committee and the Statutory Auditors.

The Audit Committee and the Board of Directors have considered and recommended to the Members of the Company the appointment of M/s A D V AND CO LLP as the Statutory Auditors of the Company for the aforesaid term, subject to the approval of the Members.

The Audit Committee and the Board of Directors are of the opinion that the appointment of M/s A D V AND CO LLP as Statutory Auditors of the Company is in the best interests of the Company and its Members and accordingly recommend the resolution set out at Item No. 3 of the accompanying Notice for approval of the Members by way of an **Ordinary Resolution**.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

ITEM No – 04

M/s. I C Kundu & Co, Cost Accountants, (Firm Registration No. 100778) at Bhubaneswar has been appointed as Cost Auditors at a remuneration of ₹60,000/- (Rupees Sixty Thousand only) per annum plus applicable taxes and out of pocket expenses to conduct the audit of the cost records of the Company for the financial year ended 31st March, 2027.

In terms of the provisions of Section 148(3) of the Companies Act, 2013 read with Rule 14(a) (ii) of The Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor is to be ratified by the Members of the Company. Accordingly, the Members are requested to ratify the remuneration payable to the Cost Auditors for the financial year 2026-2027 as set out in the Resolution for the aforesaid services to be rendered by them.

The Board of Directors of the Company recommends the approval of the remuneration payable to M/s. I C Kundu & Co, Cost Accountants, (Firm Registration No. 100778), Cost Accountants for conducting the cost audit and passing of the resolution set out at item no. 04 of the Notice.

None of the Directors, Key Managerial Personnel or their relatives, are interested or concerned in any way in the Resolution at Item No. 04 of the Notice.

ITEM No – 05

The existing Articles of Association ('AOA') of the Company were adopted under the provisions of the Companies Act, 1956. With the enactment of the Companies Act, 2013 and subsequent amendments, it is necessary to align the AOA with the provisions of the Companies Act, 2013 to ensure compliance with the current legal framework and incorporate certain enabling provisions for better governance and operational flexibility.

Accordingly the Board of Directors proposes to adopt a new set of AOA in substitution for and to the exclusion of the existing AOA. The draft of the new Articles of Association, which incorporates provisions under the Companies Act, 2013, is available for inspection at the registered office of the Company during business hours on all working days up to the date of the meeting and will also be made available electronically during the meeting at http://arssgroup.in/PDF/ARSS%20INFRASTRUCTURE%20PROJECTS%20LIMITED_MEMORANDUM%20AND%20ARTICLE%20OF%20ASSOCIATION.pdf

The Board of Directors at its meeting held on August 14, 2026, approved the proposal, subject to the approval of Members under Section 14 of the Companies Act, 2013.

None of the Directors and Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested financially or otherwise in the said resolution. The Board recommends the resolution set in Item no. 5 for the approval of members as a Special Resolution.

ITEM No – 06

Pursuant to resignation of Mr. Gopal Krishna Dash has resigned from the office of Managing Director of the Company and his resignation has been accepted by the Board on 11th August, 2026.

Consequent upon the vacancy in the office of Managing Director, the Nomination and Remuneration Committee ("NRC") considered the requirement for appointment of a suitable person to provide leadership and strategic direction to the Company.

After considering the business requirements of the Company, the NRC at its meeting held on 14th August 2026, recommended the change in designation of Mr. Dipti Ranjan Patnaik (DIN: 00600887), presently Chairman of the Company, as Chairman and Managing Director ("CMD"). All the directors present at its meeting held on 14th August 2026, after considering the recommendation of the NRC and his experience, professional background, industry knowledge and suitability for the position, approved the proposal, subject to the approval of the Members.

Mr. Dipti Ranjan Patnaik is a distinguished industrialist with extensive experience of more than five decades, particularly in the mining, iron ore, steel, power and infrastructure sectors, with a strong operational presence in Odisha. He is a graduate in Chemical Engineering from Regional Engineering College, Rourkela (now NIT Rourkela), and has been associated with several business enterprises across mining, steel, power, hospitality, media and education.

Mr. Patnaik has considerable experience in the mining and steel industry and has been involved in the development and management of businesses in these sectors. His experience, leadership capabilities, knowledge of the industry and understanding of the business environment are considered relevant and valuable for providing strategic and operational leadership to the Company.

Mr. Patnaik has attained the age of 77 years. Accordingly, his appointment as Managing Director requires approval by way of Special Resolution pursuant to Section 196(3)(a) of the Companies Act, 2013. The Board and the NRC are of the view that his extensive experience, knowledge and leadership capabilities would be beneficial to the Company and that his continued association in the capacity of CMD would contribute to the revival, stabilisation and growth of the Company.

Mr. Patnaik is also the Managing Director of Ocean Capital Markets Limited, which is a promoter of the Company. The proposed appointment is being considered in accordance with the applicable provisions of the Companies Act, 2013, including the requirements of Section 203, as applicable.

The Company has recently exited the Corporate Insolvency Resolution Process (CIRP) pursuant to the implementation of the approved resolution plan and is in the process of revival and stabilisation under the new management/promoter framework. In view of the Company's present stage of revival and its requirement for experienced leadership, the Board considers Mr. Patnaik's extensive industry experience and business acumen to be appropriate for the position of CMD.

Remuneration:

In view of the inadequacy of profits of the Company, the proposed remuneration is being placed before the Members pursuant to Section 197(3) read with Schedule V, Part II, Section II, Item (B) of the Companies Act, 2013.

The remuneration proposed to be paid to Mr. Dipti Ranjan Patnaik for a period of three years from 14 August 2026 to 13 August 2029 is as follows:

Salary: ₹50,00,000/- (Rupees Fifty Lakh only) per month.

Perquisites and Benefits: Perquisites and benefits as per the rules and policies of the Company, including contribution to Provident Fund, Superannuation Fund, Annuity Fund, Gratuity, Leave Encashment and Group Mediclaim Insurance, in accordance with the applicable rules and policies of the Company.

The proposed remuneration is subject to the applicable limits and conditions prescribed under Schedule V, Part II, Section II, Item (A) and Item (B) of the Companies Act, 2013, as applicable.

The Board is of the view that the remuneration proposed is commensurate with the responsibilities, experience, qualifications, industry standing and role proposed to be undertaken by Mr. Patnaik as CMD and is in the interest of the Company.

As the Company has recently exited CIRP pursuant to the implementation of the approved resolution plan, the Company has no defaults in payment of dues to any bank, financial institution, non-convertible debenture holder or other secured creditor post-CIRP. Accordingly, the requirement of obtaining prior approval from such creditors is not applicable.

The Board recommends the Special Resolution set out at Item No. 6 of the accompanying Notice for approval of the Members.

Except **Mr. Dipti Ranjan Patnaik**, being the proposed appointee, and his relatives, none of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

Place: Bhubaneswar
Date: August 14, 2026

By Order of the Board
For **ARSS Infrastructure Projects Limited**

Sd/-
(Rajendra Biswal)
Company Secretary & Compliance Officer

ARSS Infrastructure Projects Limited
CIN: L14103OR2000PLC006230
Regd. Office-Plot No.38,Sector-A, Zone –D,
Mancheswar Industrial Estate, Bhubaneswar, 751010,Odisha
Website: www.arssgroup.in

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

(Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Information of Director seeking appointment/re-appointment at the 26th Annual General Meeting pursuant to Regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, and Secretarial Standard 2 issued by the Institute of Company Secretaries of India, as on the date of Notice:

Name of Director	**Mr. Dipti Ranjan Patnaik**
DIN	**00600887**
Date of Birth	26.03.1949
Date of Appointment/ Change in designation	14.08.2026
Qualifications	A graduate in Chemical Engineering from Regional Engineering College, Rourkela (NIT Rourkela),
Brief Resume including Expertise in specific functional Areas	Mr. Dipti Ranjan Patnaik is a renowned entrepreneur and industrialist with over five decades of experience in the mining, steel, energy, hospitality, media, and education sectors. He has built and led several successful businesses with a combined turnover exceeding ₹1,000 crores. Widely respected for his contributions to the mining and steel industry, he has played a significant role in promoting sustainable business practices and value-added industrial development. He has also contributed to the fields of hospitality, media, and technical education and is actively involved in various social and philanthropic initiatives. His leadership is guided by strong ethical values, integrity, and a commitment to sustainable growth.
Position in the company	Chairman and Managing Director
Terms and Conditions of Appointment/ Reappointment	Liable to retire by rotation
Remuneration sought to be paid/Last drawn	₹ 50.00 Lakh per month
Number of Meetings of Board attended during the year	4
Listed entities from which the person has resigned in the past three years	Nil
Listed company (other than ARSS Infrastructure Projects Limited) in which director hold directorship and committee membership	Nil
Directors inter-se relation	NA
Number of equity shares held in the Company (as on 31.03.2026)	Nil