



ARSS INFRASTRUCTURE PROJECTS LTD.

Date: 29-01-2026

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

Sub: Reconciliation of Share Capital Audit Report

Please find enclosed the Reconciliation of Share Capital Audit Report for Equity Shares (fully paid), for the quarter ended December 31, 2025, issued by Practicing Chartered Accountants in compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018.

This is for your information and records.

Thanking You,
Yours faithfully,

For ARSS Infrastructure Projects Limited

(Prakash Chhajer)
Company Secretary &
Compliance Officer
FCS-8473
Encl: As above



Ref No. BSS/SE-AU
Date: 22/01/2026

ARSS INFRASTRUCTURE PROJECTS LTD
PLOT NO 38 SECTOR-A ZONE D
MANCHESWAR INDUSTRIAL ESTATE
BHUBANESWAR PIN 751010

Dear Sir/Madam,

This is to certify that, the shareholding as on **31/12/2025** is as under in NSDL, CDSL and Physical mode.

Category	Shareholding as on 30/09/2025	Shareholding as on 31/12/2025
Shares in Demat mode with NSDL	7417767	7415471
Shares in Demat mode with CDSL	15307473	15309769
Shares in Physical mode	12726	12726
TOTAL	22737966	22737966

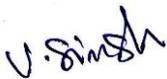
Also, we hereby confirm the following:

- 1] The Register of Members is updated.
- 2] The dematerialisation requests are confirmed within 15 days from the date of receipt of DRF and Share certificates.
- 3] The company has received in principal approval for listing from Stock Exchanges where the securities of the company are listed for **22737966** equity shares. However an intimation received from the company that 7,80,00,000 equity shares has been allotted, pursuant to the approved resolution plan and the Corporate Action for reduction of erstwhile promoters' shares and allotment of new equity shares has been initiated by the Company and is ending at NSDL / CDSL level. Accordingly, the shares are not yet debited / credited to the respective demat accounts.
- 4] Total number of Share holders as on end of the quarter are **14044**

This is for your information.

Thanking You,

Yours faithfully,
For Bigshare Services Pvt. Ltd.,



Vikas Singh
Authorised Signatory

CIN : U99999MH1994PTC076534



Date: 29-01-2026

Reconciliation of Share Capital Audit Report
(As per Regulation 76 of SEBI (Depositories & Participants) Regulations, 2018)

1. For Quarter Ended : December 31, 2025
2. ISIN : INE267I01010
3. Face value : Rs. 10/-
4. Name of the Company : ARSS Infrastructure Projects Limited
5. Registered office : Sector-A, Zone-D, Plot No- 38,
Mancheswar Industrial Estate, Mancheswar
Bhubaneswar – 751010 (Orissa)
6. Correspondence Address : Sector-A, Zone-D, Plot No- 38,
Mancheswar Industrial Estate, Mancheswar
Bhubaneswar – 751010 (Orissa)
7. Telephone & Fax Nos. : Tel: - 0674 2602763
8. Email address : cs@arssgroup.in
9. Names of the Stock Exchanges
Where the Company's
Securities are listed : The Bombay Stock Exchange Limited,
National Stock Exchange of India Limited

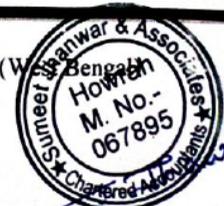
		<u>Number of Shares</u>	<u>% of total Issued Capital</u>
10.	Issued Capital (Equity) :	9,01,18,498	100.00
11.	Listed Capital :	2,27,37,966	25.23
12.	Held in dematerialized form in CDSL :	1,53,09,769	16.99
13.	Held in dematerialized form in NSDL :	74,15,471	8.23
14.	Physical :	12,726	0.01
15.	Total number of shares (12+13+14):	2,27,37,966	25.23





16. i) Reasons for difference if any, between (10 & 11) (10 & 15):

	Number of shares difference	Reason
Reason for Difference if any, Between issued capital and listed capital (10 & 11)	67380532	The Hon'ble NCLT, Cuttack Bench vide its order dated 29-08-2025 approved the Resolution Plan in relation to the CIRP of the Company. Pursuant to the Approved Resolution Plan, the erstwhile promoters' equity shares (1,06,19,468 equity shares) have been reduced to zero, and the Company has allotted 7,80,00,000 new equity shares. However, the Corporate Action for reduction of erstwhile promoters' shares and allotment of new equity shares pursuant to the implementation of the Resolution Plan, has been initiated by the Company and is pending at NSDL / CDSL level. Further, the Company is in the process of filling of application for reduction of erstwhile promoter shares and allotment of new equity (as mentioned above) with BSE and NSE. Accordingly, there is difference in issued capital and listed capital.
Reason for Difference if any, Between issued capital and Total number of shares (10 & 15)	67380532.	The Hon'ble NCLT, Cuttack Bench vide its order dated 29-08-2025 approved the Resolution Plan in relation to the CIRP of the Company. Pursuant to the Approved Resolution Plan, the erstwhile promoters' equity shares (1,06,19,468 equity shares) have been reduced to zero, and the Company has allotted 7,80,00,000 new equity shares. However, the Corporate Action for reduction of erstwhile promoters' shares and allotment of new equity shares has been initiated by the Company and is pending at NSDL / CDSL level. Accordingly, the shares are not yet debited / credited to the respective demat accounts of the erstwhile promoters / above-mentioned allottees. Accordingly, there is difference in issued capital and total number of shares.





ii) Reasons for difference if any, between (11 & 15):

	Number of shares difference	Reason
Reason for Difference if any, Between listed capital and total number of shares (11 & 15)	-	NA

17. Certifying the details of changes in share capital during the quarter under consideration as

Per Table below: NA

Particulars ***	No of shares	Applied/ Not Applied For listing	Listed on Stock Exchanges (Specify Names)	Whether intimated to CDSL	Whether intimated to NSDL	In principal Approval pending for SE (Specify Names)
-	-	-	-	-	-	-

***Rights, Bonus, Preferential issue, ESOPs, Amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, Any Other (to specify)

18. Register of Members is updated (Yes/no) Yes except corporate action pending in relation to reduction of share capital and issue of equity shares pursuant to the implementation of the approved resolution plan.
19. Reference of previous quarter with regard to excess Dematerialized shares, if any: N.A
20. Has the Company resolved the matter mentioned in point No.19 above in the Current quarter? If not, reasons why? N.A
21. Mention the total no of requests, if any confirmed after 21 days and the total no of request pending beyond 21 days with the reasons for delay:

Total no of Demat request	No of request	No. of shares	Reasons for delay
Confirmed after 21 days	NIL	N.A	N.A
Pending for more than 21 days	NIL	N.A	N.A





22.	Name, Telephone & Fax No. of the : Compliance officer of the Co.	Mr. Prakash Chhajer ARSS Infrastructure Projects Limited, Sector-A, Zone-D, Plot No -38 Mancheswar Industrial Estate, Mancheswar Bhubaneswar – 751 010 Email: cs@arssgroup.in Tel: - 0674 2602763
23.	Name address, Tel. & Fax No, Reg. : No. of the Auditors	Sumeet Jhanwar & Associates Address: 106, Kiran Chandra Singha Road, Ganges Garden, Block-GA-7, Type-1B, Shivpur, Howrah-711102, West Bengal. Membership No-067895; FRN: 327162E, Mobile-9007484914 E mail: sjhawar2003@gmail.com
24.	Appointment of Common Agency : for Share registry work	Yes, Registrar and Transfer Agents Bigshare Services Private Limited Pinnacle Business Park, Office No S6-2, 6th, Mahakali Caves Rd, next to Ahura Centre, Andheri East, Mumbai, 400093 Tel: + 91 22-62638261 Fax: + 91 22-62638299 SRN: INR000001385 e-mail ids: marketing@bigshareonline.com investor@bigshareonline.com Website:www.bigshareonline.com
25.	Any other details that the CA/CS : may like to provide. (eg. BIFR company, Delisting from SE, Company changed its name etc.)	N.A

For Sumeet Jhanwar & Associates
Chartered Accountants


(Sumeet Kumar Jhanwar)
Proprietor
Membership No. 067895
FRN-327162E



Place: Howrah

Date: 29-01-2026

UDIN-26067895POVLVL6739