



ARSS INFRASTRUCTURE PROJECTS LTD.

Date: 24.07.2026

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 June 30, 2026, 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

(Rajendra Biswal)
Company Secretary &
Compliance Officer
ACS-76448
Encl: As above





Date: 24.07.2026

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

1. **For Quarter Ended** : June 30, 2026
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 has filed the requisite 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.** NA



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 22-62d638299
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
Digitally signed by
Sumeet Kumar Jhanwar
Date: 2026.07.24
15:05:22 +05'30'

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

Place: Howrah
Date: 24.07.2026
UDIN-26067895ZCPYGR7898