ARSS INFRASTRUCTURE PROJECTS LTD.

Date: 17-10-2026

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

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 September 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
Digitally signed by RAJENDRA BISWAL
Date: 2026.10.17 11:32:45 +05'30'

(Rajendra Biswal)
Company Secretary &
Compliance Officer
ACS-76448

Encl: As above

SUMEET JHANWAR & ASSOCIATES
Chartered Accountants
(M): +91-9007484914
Email: sjhawar2003@gmail.com

Date: 16.10.2026

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

1.	**For Quarter Ended**	:	September 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

			Number of Shares	**% of total Issued Capital**
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.)**	As informed by the management and information available at the website of the stock exchange, the company has received a communication from Roger Bravo Secured Development Fund on 06.10.2026, regarding the withdrawal of its willingness to act as the nominee of Ocean Capital Market Limited, in respect of holding of 7,35,00,000 equity share allotted to them pursuant to the approved resolution. However, the company

shall take suitable steps to give effect to the substitution in accordance with the Resolution Plan and applicable law.

For Sumeet Jhanwar & Associates
Chartered Accountants

Sumeet Kumar Jhanwar
Digitally signed by Sumeet Kumar Jhanwar
Date: 2026.10.16 11:40:57 +05'30'

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

Place: Howrah
Date: 16.10.2026
UDIN- 26067895ODKLKY4373

Bigshare Services Pvt. Ltd.

Ref No. BSS/SE-AU 13/10/2026

ARSS INFRASTRUCTURE PROJECTS LTD INE267I0101
PLOT NO 38 SECTOR-A ZONE D
MANCHESWAR INDUSTRIAL ESTATE
BHUBANESWAR
751010

Dear Sir/Madam,

This is to certify that the shareholding as on 30/09/2026 is as under in NSDL, CDSL and Physical mode.

Category	Shareholding as on 30/06/2026	Shareholding as on 30/09/2026
Shares in Demat mode with NSDL	7415471	7415471
Shares in Demat mode with CDSL	15309769	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 company has received principal approval for listing from Stock Exchanges where the securities of the company are listed for **22737966** equity shares.

3] Total number of Shareholders as on end of the quarter are **14040**.

This is for your information.

Thanking You,

Yours faithfully,
For Bigshare Services Pvt. Ltd.,



Sandeep More
Authorised Signatory