SUNITA JYOTIRMOY & ASSOCIATES

COMPANY SECRETARIES

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Consolidated Scrutinizer's Report

[Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management & Administration) Rule, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015]

Date: 29.09.2026

To
The Chairman,
ARSS Infrastructure Projects Limited
Plot No-38, Sector-A, Zone-D,
Mancheswar Industrial Estate,
Bhubaneswar-751 010,
Odisha, India

Sub: Consolidated Scrutinizer's Report on remote e-voting conducted pursuant to Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015 read with the provisions of section 108 of the Companies Act, 2013 ("the Act") and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by Companies (Management and Administration) Amendment Rules, 2015 ("the Rules") and e-voting at the 26th Annual General Meeting of ARSS Infrastructure Projects Limited held on Tuesday, September 29, 2026 at 11.00 a.m. through video conferencing ('VC') /other audio visual means ('OAVM').

Dear Sir,

I, Jyotirmoy Mishra (Membership. No. F6556, CP No. 6022), Partner, M/s Sunita Jyotirmoy & Associates, Company Secretaries, Bhubaneswar had been appointed as the Scrutinizer by **ARSS Infrastructure Projects Limited** ("the Company") for the purpose of scrutinizing the remote e-voting process as well as for voting conducted through electronics means at the 26th Annual General Meeting of the shareholders of the Company held on Tuesday, September 29, 2026 at 11.00 a.m. through Video Conference/other Audio Visual Means in a fair and transparent manner and ascertaining the requisite majority of voting carried out as per the provisions of the Companies Act, 2013 on the below mentioned resolution(s). The company had provided to the members facility of remote e-voting and voting by electronic means at the Annual General Meeting which was allowed to be continued for 15 minutes after the conclusion of the meeting.



The notice dated August 14, 2026, convening the AGM along with the Annual Report 2025-26, as confirmed by the Company was sent to the shareholders in respect of the below mentioned resolutions passed at the AGM of the Company through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories in compliance with the MCA Circular No. 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**") and Securities and Exchange Board of India ('SEBI') Circulars 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**'), unless any Member has requested for a physical copy of the same.

The management of the Company is responsible to ensure the compliance with the requirements of Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Act and the Rules framed there under relating to remote e-voting on the Resolution contained in the notice of 26th Annual General Meeting dated 14th August, 2026. My responsibility as Scrutinizer is restricted to make a Scrutinizer's Report of the Votes Cast "In favour" or "against" the resolutions and "Invalid" Votes based on report generated from the Electronic platform Provided by National Securities Depository Limited (NSDL), The Authorized agency to provide remote e-voting Facilities, engaged by the Company and e-voting at the Annual General Meeting.

I, submit my report as under:

1. The Company had availed the e-voting facility offered by National Securities Depository Limited's ("NSDL") for conducting remote e-voting by the Shareholders of the Company prior to the Meeting as well as during the Meeting.

2. The Company had also provided e voting facility to the shareholders present at the Annual General Meeting and who had not cast their vote earlier through remote e-voting facility.

3. The voting period for remote e-voting commenced on Friday, September 25, 2026 at 09.00 a.m. (IST) and ended on Monday, September 28, 2026 at 05.00 p.m. (IST). The Members were required to cast their vote electronically conveying their assent/dissent in respect of all the Resolution(s) on e-voting platform provided by NSDL. The remote e-voting module was disabled by NSDL for voting thereafter. The e-voting facility was again activated by NSDL for Voting at the AGM on Tuesday, 29th September, 2026.
4. The shareholders of the company holding shares as on the "cut-off" date of September 22, 2026 were entitled to vote on the resolutions as contained in the Notice of the Annual General Meeting.

5. After the close of period for remote e-voting, the details of the members, such as their names, folio numbers, number of shares held, who had casted their votes through remote e-voting, were

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downloaded from the e-voting website of NSDL, for the purpose of ensuring that the members who have casted their votes through remote e-voting do not vote again at the 26th AGM.

6. The e-voting at the AGM commenced on Tuesday, 29th September, 2026 at 11:12 a.m. and closed at 11:27 p.m.

7. The votes were finally unblocked on Tuesday, 29th September, 2026 at around 11.57 a.m. in presence of two witnesses viz. Mrs. Sasmita Lenka and Mr. Susant Kumar Behera who are not in the employment of the company and who have signed at the end of the report in token of the same.

8. Thereafter, the details containing, inter-alia, List of equity shareholders, who voted "FOR" and/or "AGAINST", were downloaded from the e-voting website of National Securities Depository Limited (NSDL). (https:// www.evoting.nsdl.com)

9. I have scrutinized and reviewed the remote e-voting prior to and during the AGM and votes cast therein based on the data downloaded from the NSDL e-voting system.

10. I would like to mention that the voting rights of Members were in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date i.e. Tuesday, September 22, 2026 and as per the Register of Members of the Company.

11. Further, I would also like to mention that Shareholders who have split their votes into "Assent" as well as "Dissent" in respect of each DP ID/Client ID or Folio No., while their votes are taken as cast, they have been counted only once for the purpose of their presence, which has been mentioned under the head "Assent".

I now submit my consolidated report as under on the result of the remote e-voting prior to and during the AGM in respect of the said resolutions.

Resolution No. 1

Ordinary Resolution : To consider and adopt (a) the audited standalone audited financial statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors ('the Board') and auditors thereon; and (b) the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 and the reports of the auditors thereon.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	59	2001346	99.99
Electronic voting at the AGM	0	0	0
0	0	0	0
Total	59	2001346	99.99

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ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	2	115	0.01
Electronic voting at the AGM	0	0	0.00
Physical ballot at AGM	0	0	0.00
Total	2	115	0.01

iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

Resolution No. 2

Ordinary Resolution : To appoint Mr. Dipti Ranjan Patnaik (DIN – 00600887), who retires by rotation as a Director.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	59	2001346	99.99
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	59	2001346	99.99

ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	2	115	0.01
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0.01



iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

Resolution No. 3

Ordinary Resolution : Appointment of M/s ADV & CO LLP, Chartered Accountants (Firm registration No. 003467N/N500463) as the Statutory Auditors of the Company.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	59	2001346	99.99
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	59	2001346	99.99

ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	2	115	0.01
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	2	115	0.01

iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

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Resolution No. 4

Ordinary Resolution : Ratification of remuneration of Cost Auditor.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	59	2001346	99.99
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	59	2001346	99.99

ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	2	115	0.01
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0.01

iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

Resolution No. 5

Special Resolution : Alteration and adoption of new set of Articles of Association.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	59	2001346	99.99
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	59	2001346	99.99



ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	2	115	0.01
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	2	115	0.01

iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

Resolution No. 6 :

Special Resolution : 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.

i. Voted in favour of the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	58	2001296	99.99
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	58	2001296	99.99

ii. Votes against the Resolution

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	3	165	0.01
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	3	165	0.01

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iii. Invalid votes

Particulars of voting	Number of members voted	Number of votes cast by them	% of total number of valid Votes cast
Remote e-voting	0	0	0
Electronic voting at the AGM	0	0	0
Physical ballot at AGM	0	0	0
Total	0	0	0

You may accordingly declare the result of voting for each resolution of the AGM.

I hereby confirm that the papers and relevant records relating to electronic voting shall remain in our safe custody until the Chairman considers, approves and signs the minutes of the aforesaid Annual General Meeting where after the same will be handed over to the Company Secretary for safe keeping.

Thinking You,
Yours faithfully,
For M/s Sunita Jyotirmoy & Associates
Company Secretaries

For Sunita Jyotirmoy & Associates
Jyotirmoy Mishra, F.C.S.
CP-6022, PARTNER

CS Jyotirmoy Mishra
Membership Number –F6556
C. P. No. – 6022
UDIN : F006556H001650638

We, the under signed witnesses that the votes in respect of e-voting of shareholders of ARSS Infrastructure Projects Limited, were unblocked from e-voting website of NSDL in our presence at 11.57 a.m. on 29th September, 2026.

Sasmita Lenka

Mrs. Sasmita Lenka

Susant Kr. Behera

Mr. Susant Kumar Behera