



ARSS INFRASTRUCTURE PROJECTS LTD.

Date: 12-05-2026

Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers 1st Floor, Rotunda Building, Dalal Street, Mumbai- 400001 <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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**Subject: Intimation pursuant to regulation 30 of the SEBI (LODR), Regulation, 2015 -
Notice of Extra-Ordinary General Meeting**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please find attached herewith the Notice dated 11th May, 2026, convening Extra- Ordinary General Meeting (EGM) of the shareholders of the Company, to be held on Tuesday, 9th June, 2026 at 11.30 A.M. IST through Video Conferencing or Other Audio Visual Means (VC/OAVM), seeking approval of the Members in respect of the resolution set out in the EGM Notice.

In compliance with Section 108 of the Companies Act, 2013 ('Act) and other applicable provisions of the Act, read with the applicable Rules, Listing Regulations, the provisions of relevant MCA Circulars and other law(s) as applicable, the Company is providing e-voting facility to the shareholders, whose names appear in the Register of Members / List of Beneficial Owners as on Tuesday, 2nd June, 2026 ('Cut-Off Date"), to cast their votes electronically on the resolution as set forth in the EGM Notice, using remote e-voting system as well as E-voting at the EGM through electronic voting system. The Company has engaged the services of National Securities Depository Limited (NSDL) for this purpose.

Please find enclosed herewith the Notice convening Extra Ordinary General Meeting of ARSS Infrastructure Projects Limited which is being sent only through electronic mode to all the members of the company whose e-mail addresses are registered with the Company/Registrars and Transfer Agent/Depository Participant(s).



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The Notice of EGM is also available on the website of the Company at http://arssgroup.in/PDF/NoticeofAGM/NOTICE_OF_EOGM_09062026.pdf and on the website of NSDL www.evoting.nsdl.com and can also be accessed on the website of Stock Exchanges viz. www.bseindia.com and www.nseindia.com



This is for your information and records.

Thanking You,
Yours faithfully,

For ARSS Infrastructure Projects Limited

Gopal Krishna Dash
Managing Director
DIN: 10776309





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 OF EXTRA-ORDINARY GENERAL MEETING

NOTICE is hereby given to the Shareholders (the "Shareholders" or the "Members") of ARSS Infrastructure Projects Limited that an Extra-Ordinary General Meeting ("EGM") of the Company will be held on Tuesday, 9th June, 2026 at 11:30 A.M. IST through video conferencing ("VC")/ other audio visual means ("OAVM"), for which purpose, Registered Office situated at Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate Bhubaneswar-751010, Odisha, India, shall be deemed as venue for the meeting and proceedings of the EGM shall be deemed to be made thereat, to transact following special business(es):

Item No - 01

Appointment of M/s A D V AND CO LLP, Chartered Accountants, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. M A R S & Associates, Chartered Accountants

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 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions of the Companies Act, 2013 ("Act") as amended from time to time or any other law for the time being in force (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and upon recommendations of the Audit Committee and the Board of Directors of the Company, M/s. A D V AND CO LLP, Chartered Accountants, (Firm Registration No: 003467N/N500463), be and are hereby appointed as the Statutory Auditors of the Company to hold office w.e.f. March 10,

2026 till the conclusion of the 26th Annual General Meeting of the Company to fill the casual vacancy caused by the resignation of M/s. M A R S & Associates, Chartered Accountants, on such remuneration plus applicable taxes and out of pocket expenses for the financial year 2025-2026 as mentioned in the explanatory statement to this Notice;

RESOLVED FURTHER THAT any Director or the Company Secretary of the company, be and are hereby severally authorized to do all such acts, deeds, matters and things and execute all documents or writings as may be necessary, desirable, or expedient to give effect to the above resolution, including completing necessary filings with the relevant regulatory authorities regarding such appointment."

Place: Bhubaneswar

Date: May 11, 2026

By Order of the Board

For ARSS Infrastructure Projects Limited

Sd/-

(G. K. Dash)

Managing Director

DIN- 10776309

Regd. Office-Plot No.38, Sector-A, Zone -D,

Mancheswar Industrial Estate,

Bhubaneswar, 751010, Odisha

Website: www.arssgroup.in

Email-cs@arssgroup.in

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (as amended) ("Act") and Revised Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India ('ICSI') form part of this Notice for convening the Extra Ordinary General Meeting (EGM/ Meeting) of the Company ("Notice").
2. Pursuant to the Circulars No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, No. 02/2021 dated January 13, 2021, No.10/2021 dated June 23, 2021, No. 21/2021 dated December 14, 2021, No. 10/2022 dated December 28, 2022, General Circular No. 09/2023 dated 25th September, 2023, General Circular
3. The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated 3rd October, 2024, read with earlier Circulars issued by SEBI ("SEBI Circulars") in this regard, has permitted certain relaxations from compliance with certain provisions of the SEBI Listing Regulations.
- No. 09/2024 dated 19th September, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated 22nd September, 2025 (prescribing the procedure and manner of conducting the EGM through VC/ OAVM), (hereinafter collectively referred to as "MCA Circulars", the Ministry of Corporate Affairs("MCA") has permitted companies to conduct their EGM through VC or OAVM).

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4. In compliance with the applicable provisions of the Act, SEBI Listing Regulations, MCA Circulars and SEBI Circulars, the Board of Directors has approved conducting of the EGM of the Company through VC/OAVM. The Registered Office of the Company i.e. Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate Bhubaneswar-751010, Odisha, India, shall be the deemed venue of the EGM.
5. The Notice will be sent to those Members/ Beneficial Owners whose name appears in the Register of Members/ list of beneficiaries received from the Depositories as on Friday, 8th May, 2026
6. **IN TERMS OF THE MCA CIRCULARS AND SEBI CIRCULARS MENTIONED HEREINABOVE, THE REQUIREMENT OF SENDING PROXY FORMS TO HOLDERS OF SECURITIES AS PER PROVISIONS OF SECTION 105 OF THE ACT READ WITH REGULATION 44(4) OF THE SEBI LISTING REGULATIONS, HAS BEEN DISPENSED WITH. THEREFORE, THE FACILITY TO APPOINT PROXY BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS EGM AND CONSEQUENTLY, THE PROXY FORM, ATTENDANCE SLIP INCLUDING ROUTE MAP ARE NOT ANNEXED TO THE NOTICE.**

However, Pursuant to the provisions of Section 113 of the Companies Act, Body Corporates/ Institutional / Corporate Members intending for their authorized representatives to attend the meeting are requested to send to the Company, on cs@arssgroup.in with a copy marked to investor@bigshareonline.com and evoting@nsdl.co.in from their registered Email ID a scanned copy (PDF / JPG format) of certified copy of the Board Resolution / Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.
7. Participation of Members through VC will be reckoned for the purpose of quorum for the EGM as per Section 103 of the Act.
8. Members can join the EGM through the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM through VC/OAVM will be made available for 1,000 Members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM without restriction on account of first come first served basis.
9. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Clarification/Guidance on applicability of Secretarial Standards - 1 and 2 issued by the ICSI, the proceedings of the EGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the EGM.
10. Members will be provided with a facility of electronic voting (e-voting) and for attending the EGM through VC/OAVM by the National Securities Depository Limited (NSDL) e-voting system i.e. www.evoting.nsdl.com.
11. The members is also provided the facilities of Ballot at the venue of EGM who could not participate in e-voting process, may vote through physical ballot.
12. In line with the aforesaid Circulars, the Notice of EGM is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that Notice has been uploaded on the website of the Company at http://arssgroup.in/PDF/NoticeofAGM/NOTICE_OF_EOGM_09062026.pdf The Notice can also be accessed from the 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 the EGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com. Reports/documents/ intimations and other correspondences, etc., through emails in the electronic mode instead of receiving physical copies of the same. Members holding shares in dematerialized form, who have not registered their email addresses with Depository Participant(s), are requested to register / update their email addresses with their Depository Participant(s).
13. Additional information pursuant to 36(5) of SEBI Listing Regulations and Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India (ICSI) is annexed as Annexure-A to the notice.
14. Process and manner for Members opting for voting through Electronic means:
 - a) Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the EGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited ("NSDL"), as the Authorized e-Voting agency for facilitating voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by Members using remote e-voting as well as e-voting system on the date of the EGM will be provided by NSDL.
 - b) Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Tuesday, June 2, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the EGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

- c) A person who has acquired the shares and has become a Member of the Company after the dispatch of the Notice of the EGM and prior to the Cut-off date i.e. Tuesday, June 02, 2026, shall be entitled to exercise his/her vote either electronically i.e. Remote e-voting or e-voting system on the date of the EGM by following the procedure mentioned in this part.
- d) The remote e-voting will commence on Friday, June 05, 2026 at 9.00 A.M. and will end on Monday, June 08, 2026 at 5.00 P.M. During this period, the Members of the Company holding shares either in physical mode or in demat mode as on the Cut-off date i.e. Tuesday, June 02, 2026 may cast their vote electronically. The Members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.
- e) Members will be provided with the facility for voting through electronic voting system as well as through Physical Ballot during the VC/OAVM proceedings at the EGM and Members participating at the EGM, 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 EGM will also be eligible to participate at the EGM 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 EGM. The remote e-Voting module on the day of the EGM shall be disabled by NSDL for voting 15 minutes after the conclusion of the EGM.
- f) Once the vote on a resolution is casted by the Member, he/she shall not be allowed to change it subsequently or cast the vote again.
- g) The voting rights of the Members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. Tuesday, June 2, 2026.
- h) 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.
- i) The procedure and instructions for remote e-voting are, as follows:

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Log-in to NSDL e-Voting system

- j) 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 ‘Shareholders’ section.

A new screen will open. You will have to enter your User ID, your Password and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL e-services i.e. IDEAS, you can login at: <https://eservices.nsdl.com> with your existing IDEAS login. Once you login 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.

- a) 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*****.
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*****.
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 101456 then user ID is 101456001***.

- b) Your password details are given below:
 - i. If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - ii. 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. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - iii. How to retrieve your ‘initial password’?
 - a) 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’.

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- b) If your email ID is not registered, please follow steps mentioned below in process for those Shareholders whose email ids are not registered.
 - c) If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - i) 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.
 - ii) Physical User Reset Password” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - iii) 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.
 - iv) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
 - d) After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
 - e) Now, you will have to click on “Login” button.
 - f) After you click on the “Login” button, Home page of e-Voting will open.
- VC/OAVM facility. Corporate 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.
- b) 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.
 - c) 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

Step 2: Cast your vote electronically on NSDL e-Voting system.

- a) After click on Active Voting Cycles, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
 - b) Select “EVEN” of company for which you wish to cast your vote.
 - c) Now you are ready for e-Voting as the Voting page opens.
 - d) 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.
 - e) Upon confirmation, the message “Vote cast successfully” will be displayed.
 - f) You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
 - g) Once you confirm your vote on the resolution, you will not be allowed to modify your vote.
15. General guidelines for Members:
- a) Institutional investors, who are Members of the Company, are encouraged to attend and vote at the EGM through
16. 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:
- a) 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.
 - b) 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.
17. The instructions for Members for e-Voting on the day of the EGM are as under:
- a) The procedure for e-Voting on the day of the EGM is same as the instructions mentioned above for remote e-voting.
 - b) Only those Members/ Shareholders, who will be present in the EGM through VC/OAVM facility and have not cast 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 EGM.
 - c) Members who have voted through remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the EGM.

- d) The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM shall be the same person mentioned for remote e- voting.
18. Instructions for Members for attending the EGM through VC/OAVM are as under:
- Member will be provided with a facility to attend the EGM through VC/OAVM or view
 - The live webcast of EGM through the NSDL e-Voting system. Members may access the same at <https://www.evoting.nsdl.com> under shareholders/Members login by using the remote e- voting credentials. The link for VC/OAVM will be available in shareholder/Members 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. Further Members can also use the OTP based login for logging into the e-Voting system of NSDL.
 - Members are encouraged to join the Meeting through Laptops for better experience.
 - Further, Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
 - 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.
 - For ease of conduct, Members who would like to ask questions may send their questions in advance at least (7) days before EGM mentioning their name, demat account number / folio number, email id, mobile number at cs@arssgroup.in and register themselves as a speaker. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the EGM.
19. The Scrutinizer shall, after the conclusion of voting at the EGM, unblock the votes cast through remote e-Voting and count the same, and count the votes cast during the EGM, and shall make, not later than 48 hours from the conclusion of the EGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith. The Scrutinizer's decision on the validity of the votes shall be final.
20. The results declared along with the Scrutinizer's Report shall be placed on the Company's website cs@arssgroup.in and on the website of NSDL www.evoting@nsdl.com, immediately after declaration of the result and shall also be communicated to the Stock Exchanges where the shares of the Company are listed i.e. BSE and NSE and be made available on their respective websites viz. www.bseindia.com and www.nseindia.com.
21. A recorded transcript of the meeting shall be uploaded on the website of the Company <http://arssgroup.in/GeneralMeetingWebcast.html> and the same shall also be maintained in the safe custody of the Company.
22. SEBI vide its Master Circular No. HO/38/13/ (4) 2026-MIRSD-POD/I/4298/2026 dated 6th February, 2026, has prescribed common and simplified norms for processing investor service requests by RTAs and norms for furnishing PAN, KYC (contact details, bank details and specimen signature), and nomination details.
- As per the said Circular, it is mandatory for the shareholders holding securities in physical form to, inter alia, furnish PAN, KYC, and nomination details. Physical folios wherein the said details are not available would be eligible for lodging grievance or any service request only after registering the required details. Any payments including dividend in respect of such folios shall only be made electronically with effect from 1st April 2024 upon registering the required details.
- If a shareholder holding shares in physical form desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she/they may submit the same in the prescribed form.
- The Company has sent individual letters to all the shareholders holding shares of the Company in physical form for furnishing their PAN, KYC, and nomination details. The relevant Circular(s) and necessary forms in this regard have been made available on the website of the Company at http://arssgroup.in/PDF/FORMS_and_INFORMATION/Form-ISR-4-Duplicate-and-other-services-in-demat.pdf.
- Accordingly, Members are hereby requested to kindly comply with the SEBI KYC Circulars.
23. In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or RTA, for assistance in this regard.
24. SEBI vide its Master Circular No. HO/38/13/ (4) 2026-MIRSD-POD/I/4298/2026 dated 06th February, 2026 has now decided that, with immediate effect, listed companies shall issue the securities in dematerialized form only, while processing investor service request pertaining to issuance of duplicate share certificate, claim from Unclaimed Suspense Account, renewal/exchange of securities certificates, endorsement, sub- division/

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splitting/consolidation of share certificates, transmission and transposition. Further SEBI vide its circular no. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/65 dated May 18, 2022 has simplified the procedure and standardized the format of documentation for transmission of securities. The securities holder/ claimant are, accordingly, required to submit duly filled-up Form ISR-4, the format of which can be downloaded from the Company's website, i.e. http://arssgroup.in/PDF/FORMS_and_INFORMATION/Form-ISR-4-Duplicate-and-other-services-in-demat.pdf.

Members holding shares in physical form are, accordingly, requested to consider converting their holding to dematerialized form.

25. Non-Resident Indian Members are requested to inform RTA, immediately on change in their residential status on return to India for permanent settlement, and update on 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.

PROCEDURE FOR INSPECTION OF DOCUMENTS:

26. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or arrangements in which Directors are interested maintained under Section 189 of the Act, shall be made available for inspection by the Members through electronic mode during the EGM.
27. All documents referred to in the Notice and the Explanatory Statement shall also be made available electronically for inspection by the Members of the Company, without payment of fees upto and including the date of EGM. Members seeking inspection of the aforementioned documents can send an email to cs@arssgroup.in with the subject line "ARSS Infrastructure Projects Limited – EGM" from their registered e-mail addresses mentioning their names and folio numbers / demat account numbers.

Awareness about Online Resolution of Disputes in the Indian Securities Market through Online Dispute Resolution ('ODR') Portal

- I. This is to inform you that Securities and Exchange Board of India ("SEBI") vide circular no. SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/131 dated 31st July, 2023 issued guidelines for online resolution of disputes in the Indian securities market through establishment of a common ODR Portal which harnesses online conciliation and online arbitration for resolution of disputes arising between investors/clients and listed companies

(including their RTA's) or specified intermediaries/regulated entities in the securities market.

- II. SEBI vide circular no. SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/135 dated 4th August, 2023 and read with Master Circular No. SEBI/HO/OIAE/OIAE_IAD1/P/CIR/2023/195 dated 31st July, 2023 (updated as on 20th December, 2023) has further clarified that the investor shall first take up his/her/their grievance with the Market Participant (Listed Companies, specified intermediaries, regulated entities) by lodging a complaint directly with the concerned Market Participant. If the grievance is not redressed satisfactorily, the investor may, escalate the same through the SCORES Portal [https:// scores.gov.in/scores/Welcome.html](https://scores.gov.in/scores/Welcome.html) in accordance with the process laid out. After exhausting the above options for resolution of the grievance, if the investor is still not satisfied with the outcome, he/she/they can initiate dispute resolution through the ODR Portal.
- III. The SMART ODR Portal can be accessed at: [https:// smartodr.in/login](https://smartodr.in/login)
28. All the investor related communication may be addressed to

Company	Registrar and Transfer Agents
Managing Director Sector-A, Zone-D, Plot No-38, Mancheswar Industrial Estate, Bhubaneswar- 751010, Odisha E-Mail:- cs@arssgroup.in Tel: 0674-2602763	Bigshare Services Private Limited Office No. S6-2, 6 th 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 62638

Place: Bhubaneswar

Date: May 11, 2026

By Order of the Board

For ARSS Infrastructure Projects Limited

Sd/-
(G. K. Dash)
Managing Director
DIN- 10776309

Regd. Office-Plot No.38, Sector-A, Zone –D,
Mancheswar Industrial Estate,
Bhubaneswar, 751010, Odisha
Website: www.arssgroup.in
Email-cs@arssgroup.in

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

Explanatory statement pursuant to section 102 of the companies act, 2013 and / or regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Item No. 1

On February 25, 2026, the Company was informed by **M/s. M A R S & Associates, Chartered Accountants** (Firm Registration No. 010484N), the Statutory Auditors of the Company, that the firm has merged with **M/s. A D V AND CO LLP, Chartered Accountants** (Firm Registration No. 003467N/N500463), with effect from February 11, 2026, as approved by the Institute of Chartered Accountants of India (ICAI). Pursuant to the merger, **M/s. M A R S & Associates** has ceased to exist as a separate entity, and all its engagements and responsibilities have been transferred to **M/s. A D V AND CO LLP**.

Further, vide their letter dated February 25, 2026, **M/s. M A R S & Associates**, formally intimated their cessation as Statutory Auditors of the Company to the Board of Directors through the Audit Committee, citing reasons including firm-related that rendered them unable to continue the audit of the company in accordance with applicable auditing standards and legal requirements due to aforesaid merger.

The Statutory Auditors had issued the **Limited Review Reports for the first three quarters of the financial year 2025–26**, and the **Limited Review Report for the quarter ended December 31, 2025 was issued on February 10, 2026**. However, they tendered their resignation prior to conducting the audit/review for the **quarter and financial year ended March 31, 2026**. In this regard, it is noted that the resignation of the Statutory Auditors occurred after issuance of the Limited Review Report for the quarter ended **December 31, 2025**. Accordingly, in terms of **Clause 6(A) and 6(B) of the SEBI Circular CIR/CFD/CMD1/114/2019** dated October 18, 2019, the **erstwhile Statutory Auditors shall be required to issue the audit/review report for the subsequent quarter**, i.e., for the **quarter and financial year ending March 31, 2026**, as applicable, in accordance with the provisions of the said circular.

Earlier, the **M/s. M A R S & Associates, Chartered Accountants** had been appointed with the approval of the shareholders for a term of five years, up to the conclusion of the 29TH Annual General Meeting of the Company to be held in the year 2029, at a remuneration of ₹12,00,000/- plus applicable GST.

The Board of Directors of the Company, at its meeting held through resolution by Circulation on **March 10, 2026**, based on the recommendation of the Audit Committee ("AC"), considered and approved the appointment of **M/s. A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463)**, as the Statutory Auditors of the Company, subject to the approval of the members.

The appointment is proposed to fill the casual vacancy caused due to the resignation of **M A R S & Associates, Chartered Accountants**, the erstwhile Statutory Auditors of the Company. In accordance with the applicable provisions of the Companies Act, 2013 read with the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Articles of Association of the Company, the said appointment shall be effective until the conclusion of the **26th Annual General Meeting of the Company for the financial year 2025–26**.

Accordingly, the approval of the members is sought for the appointment of **M/s. A D V AND CO LLP, Chartered Accountants**, as the Statutory Auditors of the Company to fill the aforesaid casual vacancy. Pursuant to the provisions of **Section 139(1) of the Companies Act, 2013**, the Company has received a **written consent and eligibility certificate from M/s. A D V AND CO LLP**, confirming that their appointment, if made, would be in accordance with the conditions prescribed under the Act and that they satisfy the criteria provided under the applicable provisions of the Act and the rules made thereunder.

A draft of appointment letter is available for electronic inspection on the Company's website www.arssgroup.in from the date of dispatch of this Notice up to the last day of e-voting. The brief profile and other details, as required under Regulation 36(5) of the SEBI Listing Regulations, are provided in Annexure-A.

Annexure A:

Particulars	Details
Proposed fees payable to the statutory auditor along with terms of appointment and in case of a new auditor, any material change in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change;	<p>The proposed fee payable to M/s. A D V AND CO LLP, Chartered Accountants, for the Statutory Audit services for FY 2025-2026 shall be ₹12,00,000 (Rupees Twelve Lakh) (plus applicable GST) and other fees for related services shall be paid as per the recommendation of the Audit Committee and approved by the Board in consultation with the Statutory Auditors.</p> <p>The Statutory Auditor shall hold office until the conclusion of the 26th Annual General Meeting of the Company for the FY 2025-2026.</p> <p>There has been no material change in the fee payable to the proposed Statutory Auditor as compared to the fee paid to the outgoing Statutory Auditor and in the opinion of the Audit Committee, the recommended remuneration is considered reasonable.</p>
Basis of recommendation for appointment including the details in relation to and credentials of the statutory auditor proposed to be appointed	<p>M/s. A D V AND CO LLP, Chartered Accountants, a limited liability partnership firm incorporated in India, is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India ("ICAI") with (ICAI Firm Registration No. 003467N/N500463).</p> <p>The Firm has registered office in New Delhi. The Firm has a valid Peer Review certificate. All the network firms including the Firm are primarily engaged in providing audit and assurance services to its clients. They along-with its network firms audit several large listed and private companies across diverse market segments including Industrial, Infrastructure, Consumer Products, Financial Services, Technology, Media and Entertainment, Telecommunications and Professional Services. In the opinion of the Audit Committee, the firm possesses the requisite experience, expertise, and professional qualifications commensurate with the size, business nature, and statutory audit requirements of the Company. The auditors have confirmed their eligibility and willingness to undertake the assignment for the prescribed term and have provided necessary declarations regarding independence and absence of any disqualifications as per Section 141 of the Companies Act, 2013.</p>

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financial or otherwise, in this item of special business.

Given the experience, expertise and qualifications of M/s. A D V AND CO LLP, Chartered Accountants, and the recommendations of the Audit Committee, the Board of Directors of the Company, commends their appointment as the Statutory Auditors of the Company vide Ordinary Resolution set out at Item No. 1 of this Notice for approval by the members.

Place: Bhubaneswar
Date: May 11, 2026

By Order of the Board
For ARSS Infrastructure Projects Limited

Sd/-
(G. K. Dash)
Managing Director
DIN- 10776309

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