3C ITS
Make IT Simple

PEOPLE
TECHNOLOGY
A BRIGHTER
TOMORROW

Annual Report

2025-26,
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Building Smarter Tomorrow

THROUGH TECHNOLOGY

IT Solutions for a Digital Tomorrow

Empowering Your Business through Innovative IT Solutions

TECHNOLOGY
PEOPLE
PROGRESS

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Annual Report 2025-26

CORPORATE INFORMATION

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Registered Office Address: Office No. 602, 603, and 604, Sr. No. 43A/5A 43A/5B, Aseem Mayank, Pune City, Pune, Maharashtra, India, 411001 ***Contact Details:*** 020-67802300 ***Website:*** www.3citsolutions.com ***Bankers:*** 1. Axis Bank Limited 2. HDFC Bank Limited 3. Yes Bank Limited 4. Indusind Bank Limited	***Board of Directors*** 1. Mr. Ranjit Kulladhaja Mayengbam Chairman & Managing Director 2. Mrs. Gangarani Devi Mayengbam Executive Director & CFO 3. Mr. Sujeet Dinanath Naik Non-Executive Director 4. Mr. Pandurang Avinash Deokar Independent Director 5. Mr. Dhirendra Trivedi Independent Director 6. Mr. Shailendra Ramesh Ganeshe Independent Director 7. Ms. Gurpreet Kaur Jaggi Non-Executive Director
Secretarial Auditor: **Kanj & Co. LLP** CS Sunil G. Nanal (FCS 5977, C.P. No.: 2809) Company Secretary in Practice, Pune	***Statutory Auditors:*** **M/s. CMRS & Associates LLP, Chartered Accountants,** Address: "BIZHUB", 3rd Floor, Office No. 7 to 12 Near Dr. Ambedkar Chowk, Pimpri, Pune – 411 018 Phone: 020-27424286 Email: carishi@cmrs.in Firm Registration No.: 101678W
Internal Auditor: **Yatin Gandhi and Associates** CA Yatin Ravindra Gandhi (M.No.127678) Chartered Accountants in Practice, Pune ***Chief Executive Officer – KMP*** Mr. Hashyadeep Dilipkumar Dave Email: ceodesk@3citsolutions.com ***Chief Financial Officer- KMP*** Mrs. Gangarani Devi Mayengbam Email: gangarani@3citsolutions.com ***Investor Cell/ Company Secretary & compliance officer-KMP*** Mr. Bharat S Patil Email: compliance@3citsolutions.com	***Share Registrar and Transfer Agent (RTA)*** **Skyline Financial Services Private Limited** D-153a, First Floor Okhla Industrial Area, Phase-I, New Delhi, New Delhi, Delhi, India, 110020 Website: www.skylinerta.com SEBI Registration Number: INR000003241 CIN: U74899DL1995PTC071324

CORPORATE PHILOSOPHY

VISION & MISSION

OUR VISION

Provide world class IT system integration capabilities using advanced technologies and bring significant value to the stakeholders.

OUR MISSION

Create well respected, highly skilled and professional work force that can serve diverse technology needs of the business:

IT Solutions for a Digital Tomorrow

Empowering Your Business through Innovative IT Solutions

LEADERSHIP

Chairman & Managing Director's Letter

Dear Valued Stakeholders,

It gives me immense pleasure to present the Annual Report of 3C IT Solutions & Telecoms (India) Limited for the financial year 2025–26.

The year under review has been one of continued progress, business consolidation and strengthening of our capabilities. As we move forward as a listed company, our focus remains on building a sustainable technology business, expanding our customer base and creating long-term value for all our stakeholders.

During the year, we continued to strengthen our presence across IT infrastructure, hardware solutions, cloud services, cybersecurity, managed services and related technology solutions. We remained focused on understanding the evolving requirements of our customers and delivering reliable, scalable and technology-driven solutions.

Our continued focus on cybersecurity, cloud computing, digital transformation and managed technology services positions us well to participate in the growing demand for technology solutions. We are also working towards strengthening our strategic partnerships and expanding our capabilities to address emerging opportunities in the technology sector.

The year also marks an important phase in our journey as a listed company. The capital raised through our IPO has strengthened our financial foundation and provides us with an opportunity to pursue our identified business objectives and growth initiatives. We remain committed to utilising our resources prudently and maintaining strong standards of corporate governance, transparency and compliance.

Looking ahead, the technology landscape continues to evolve rapidly, presenting both opportunities and challenges. We intend to remain agile, customer-focused and innovation-driven while strengthening our operational capabilities and exploring new avenues for sustainable growth. Our priorities will continue to include business expansion, technology capabilities, cybersecurity, customer relationships, operational efficiency and disciplined financial management.

Our journey would not be possible without the continued support of our employees, customers, business partners, investors and other stakeholders. I sincerely appreciate their trust, commitment and contribution towards the Company's growth.

As we enter the new financial year, we remain confident in our ability to build on the foundation we have created and move towards a stronger, more resilient and sustainable organisation.

Thank you for your continued trust and support.

For 3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Warmly,

Sd/-
Ranjit Mayengbam

Chairman & Managing Director

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 11TH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED WILL BE HELD ON WEDNESDAY, 30TH SEPTEMBER, 2026 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 602, 603, AND 604, SR. NO. 43A/5A 43A/5B, ASEEM MAYANK, PUNE CITY, PUNE, MAHARASHTRA, INDIA 411001 AT 11:30 A.M. TO TRANSACT THE FOLLOWING BUSINESSES THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM").

ORDINARY BUSINESS:

1. To receive, consider, adopt and approve Audited Financial Statements for the year ended 31st March, 2026, (including Balance Sheet, Profit and Loss Account, Standalone Cash Flow Statement, as on 31st March, 2026) together with Schedules, notes thereon and the reports of Board of Directors and Auditor's thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

   "RESOLVED THAT the audited financial statement of the Company for the financial year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

2. To appoint Ms. Gurpreet Kaur Jaggi, Non-Executive Director (DIN: 10027837), who retires by rotation as a director and, in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

   "RESOLVED THAT, subject to approval of shareholders and pursuant to Section 152 of the Companies Act 2013, and other applicable provisions of the Companies Act 2013, Ms. Gurpreet Kaur Jaggi, Non-Executive Director (DIN: 10027837) whose period of office is liable to determination by retirement of directors by rotation and who has offered herself for re-appointment, be and is hereby re-appointed as director liable to retire by rotation.

   RESOLVED FURTHER THAT Any Director of the Company be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution."

SPECIAL BUSINESS:

3. REVISION IN REMUNERATION OF MR. RANJIT KULLADHAJA MAYENGBAM, MANAGING DIRECTOR:

   To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such other approvals, permissions and sanctions as may be required, approval of the Members of the Company be and is hereby accorded for revision in the remuneration payable to Mr. Ranjit Kulladhaja Mayengbam (DIN: 06929013), Managing Director of the Company, with effect from 01st August, 2026, from the existing remuneration of Rs.60,93,000/- (Rupees Sixty Lakh Ninety-Three Thousand only) per annum to Rs. 69,93,000/- (Rupees Sixty-Nine Lakh Ninety-Three Thousand only) per annum, on the terms and conditions as set out in the Explanatory Statement annexed to the Notice of this Annual General Meeting.

   RESOLVED FURTHER THAT the aforesaid remuneration shall comprise salary, allowances, perquisites and other benefits as may be determined in accordance with the terms and conditions of his appointment and the applicable provisions of the Act.

   RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of his appointment, the remuneration payable to Mr. Ranjit Kulladhaja Mayengbam shall be governed by and shall be paid in accordance with the applicable provisions of Section 197 read with Schedule V to the Act.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to vary, revise or increase the remuneration and/or terms and conditions of remuneration of Mr. Ranjit Kulladhaja Mayengbam from time to time, within the limits permissible under the Act and subject to such approvals as may be required.

RESOLVED FURTHER THAT save and except for the aforesaid revision in remuneration, all other terms and conditions of his appointment as Managing Director, as approved by the Members of the Company, shall remain unchanged.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, filings and writings as may be necessary or expedient to give effect to this resolution."

4. REVISION IN REMUNERATION OF MRS. GANGARANI DEVI MAYENGBAM, EXECUTIVE DIRECTOR.

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 197, 198 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such other approvals, permissions and sanctions as may be required, approval of the Members of the Company be and is hereby accorded for revision in the remuneration payable to **Ms. Gangarani Devi Mayengbam (DIN:** 07093162**), Executive Director of the Company**, with effect from 01st August, 2026, from the existing remuneration of Rs.33,60,000/- (Rupees Thirty-Three Lakh Sixty Thousand only) per annum to Rs. **42,60,000/- (Rupees Forty-Two Lakh Sixty Thousand only) per annum**, on the terms and conditions as set out in the Explanatory Statement annexed to the Notice of this Annual General Meeting.

RESOLVED FURTHER THAT the aforesaid remuneration shall comprise salary, allowances, perquisites and other benefits as may be determined in accordance with the terms and conditions of her appointment and the applicable provisions of the Act.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to vary, revise or increase the remuneration and/or terms and conditions of remuneration of Ms. Gangarani Devi Mayengbam from time to time, within the limits permissible under the Act and subject to such approvals as may be required.

RESOLVED FURTHER THAT save and except for the aforesaid revision in remuneration, all other terms and conditions of her appointment shall remain unchanged.

RESOLVED FURTHER THAT the Board of Directors of the company, be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, filings and writings as may be necessary or expedient to give effect to this resolution."

For and on behalf of Board of Directors of
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07/09/2026
Place: Pune

NOTES:

1. The Board of Directors of the Company at its meeting held on Monday, 07th September, 2026, has approved the business to be transacted at the 11th AGM of the Company.

2. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), setting out material facts concerning the business under Item No. 3 & Item No. 4 of the accompanying Notice, is annexed hereto and forms part of this Notice. The Board of Directors of the Company at its meeting held on 07th September, 2026 considered and recommended that the special business under Item Nos. 3 & 4 be transacted at the 11th AGM of the Company.

3. Since the AGM is being held through VC/ OAVM facility, Route Map for the deemed venue of the Meeting is not required to be annexed in this Notice.

4. The relevant details, pursuant to Regulations 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM is annexed.

5. The Register of Members and Share Transfer Books of the Company will remain closed from 24th September, 2026 to 30th September, 2026 (both days inclusive) for the purpose of 11th Annual General Meeting.

6. Pursuant to the MCA Circular and SEBI Circular, electronic copy of the notice of the 11th AGM along with the Annual Report for the financial year ended on 31st March 2026, consisting of Audited Standalone Financial Statements for the financial year ended 31st March, 2026, including Board Report, Auditors Report and other documents required to be attached therewith being annexures have been sent only to those Members whose e-mail ids are Registered with the company and Registrar and Share transfer agent or depository Participant(s) through electronic means. Therefore, those Members, whose email address is not registered with the Company or with their respective Depository Participant/s, and who wish to receive the Notice of the 11th AGM and the Annual Report for the financial year 2025-26 and all other communication sent by the Company, from time to time, can get their email address registered as per instructions.

7. The Notice of the 11th AGM and the Annual Report for the year 2025-26 including therein the Audited Financial Statements for the year 2025-26 will also be available on the website of the Company at www.3citsolutions.com and website of BSE India Limited.

8. The Cut-off date for determining the names of shareholders eligible to get notice of Annual General Meeting and copy of Annual Report is 04th September 2026.

9. In case of joint holders attending meeting only such joint holder whose name stands first, as per the Company's records, shall alone be entitled to vote.

10. The Shareholders seeking any information, posing queries, seeking any clarification with regard to the accounts or any matter to be placed at the 11th AGM are requested to write to the Company on compliance@3citsolutions.com at least seven days in advance of the meeting so that the answers may be made readily available at the meeting.

11. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Companies Act, 2013 shall be made available only in electronic form for inspection during the 11th AGM members seeking to inspect the register can send email to investor@3citsolutions.com.

12. All other relevant documents referred to in the accompanying notice/explanatory statement shall be made open for inspection by the members only in electronic form at the Meeting on all working days, except Saturdays, from 11:00 a.m. to 01:00 p.m. up to the date of the ensuing Meeting, members seeking to inspect the register can send email to investor@3citsolutions.com.

13. The Notice for this Meeting along with requisite documents and the Annual Report for the financial year ended 2025-26 shall also be available on the Company's website www.3citsolutions.com.

14. INSTRUCTION FOR UPDATING OF EMAIL ID:

i. The members who have not registered their email ids with the company may contact company secretary of the company at compliance@3citsolutions.com or phone no. 020-67802300 for registering their email ids. The Company shall send the notice to such members whose email ids get registered within aforesaid time enabling them to participate in the meeting and cast their votes.

ii. If there is change in e-mail ID already registered with the Company, members are requested to immediately notify such change to the Company by writing an email on compliance@3citsolutions.com or to DPs in respect of shares held in electronic form.

iii. Members holding shares in Demat mode may kindly note that any request for change of address or change of email-id or registration of nomination are to be instructed to their Depository Participant only, as the Company or its Registrar & Share Transfer Agent cannot act on any such request received directly from members holding shares in Demat mode.

iv. The Company has appointed M/s. Skyline Financial Services Private Limited, as its Registrars and Share Transfer Agents for rendering the entire range of services to the Shareholders of the Company. Accordingly, all documents, transfers, demat request, change of address intimation and other communication in relation thereto with respect to shares in electronic form should be addressed to the Registrars directly quoting DPID and CLID, full name and name of the Company as “3C IT Solutions & Telecoms (India) Limited.”

15. INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC ARE AS UNDER:

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025 (‘MCA Circulars’) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio-visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in 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 AGM through VC/OAVM will be made available for 1000 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 AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial St andard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.3citsolutions.com. 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 AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:

The remote e-voting period begins on Sunday, 27th September, 2026 at 09:00 A.M. and ends on Tuesday, 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 23rd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rd September, 2026.

How do I vote electronically using NSDL e-Voting system?

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS Portal”** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. 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 ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in 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.
4. 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******.
b) 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**************
c) 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***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) 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.
   c) How to retrieve your 'initial password'?
      (i) 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'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) 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.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. 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.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional 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 sunil.nanal@kanjcs.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. 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.

3. 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 - 4886 7000 or send a request to Mr. Suketh Shetty at evoting@nsdl.com.

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:

1. 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), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliance@3citsolutions.com

2. 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), AADHAR (self attested scanned copy of Aadhar Card) to compliance@3citsolutions.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted 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 AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member 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.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at compliance@3citsolutions.com. The same will be replied by the company suitably.

6. Shareholders who would like to express their views / ask questions during the meeting may register themselves as a speaker by sending their requisition in advance between 24.09.2026 (9.00 a.m. IST) and 26.09.2026 (5.00 p.m. IST) mentioning their Name, Demat Account Number, Email Id, Mobile Number at compliance@3citsolutions.com

7. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to the meeting mentioning their Name, Demat Account Number, Email Id, Mobile Number at compliance@3citsolutions.com these queries will be replied by the Company suitably by e-mail.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. The Board of Directors of the Company has appointed CS Sunil Nanal Partner of Kanj & Co LLP, Practicing Company Secretaries, Pune as a Scrutinizers to scrutinize the remote e-voting process for the 11th Annual General Meeting in a fair and transparent manner.

10. During the course of the meeting the Chairman of the meeting will make an announcement for voting lines open and then shareholders by clicking on link provided in a separate email may cast their vote on resolutions proposed in the 11th AGM.

11. The Notice of the AGM shall be placed on the website of the Company till the date of AGM. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.3citsolutions.com immediately after the declaration of result by Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the Stock Exchange where the Shares of the Company are listed.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

ORDINARY BUSINESS:

ITEM NO. 2: TO APPOINT MS. GURPREET KAUR JAGGI, NON-EXECUTIVE DIRECTOR (DIN: 10027837), WHO RETIRES BY ROTATION AS A DIRECTOR AND, IN THIS REGARD, TO CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

As per the provisions of Section 152(6) of the Companies Act, 2013, two-thirds of the total number of directors of a public company be persons whose period of office is liable to determination by retirement of directors by rotation and save as otherwise expressly provided in this Act, be appointed by the Company in general meeting. At the first Annual General Meeting of a public Company held next after the date of the general meeting at which first directors appointed and at every subsequent annual general meeting one-third of such of the directors for the time as are liable to retire by rotation or if their number is neither three nor a multiple of three, then, the number nearest to one-third, shall retire from office.

Accordingly, Ms. Gurpreet Kaur Jaggi, Non-Executive Director (DIN: 10027837), is liable to retire by rotation in the ensuing Annual General Meeting. She offers herself for re-appointment and consent to act as a Non-Executive Director as well as disclosure for non-disqualification as required under the Companies Act, 2013 have already been received from Gurpreet Kaur Jaggi.

BRIEF PROFILE OF Ms. Gurpreet Kaur Jaggi, Non-Executive Director (DIN: 10027837).

Ms. Gurpreet Kaur Jaggi is a Non-Executive Director of our Company, based in Mumbai, with over 14 years of experience in business strategy and people development. She specializes in leadership, communication and organizational growth, with experience in driving strategic initiatives and building high-performing teams. She was appointed as an Additional Non-Executive Director of our Company on November 8, 2024, and subsequently regularized as a Non-Executive Director. As a Non-Executive Director of our Company, she is responsible for providing strategic guidance, contributing to organizational and business growth initiatives, and offering independent oversight and governance support, without being involved in the day-to-day operations of the Company.

Nature of expertise in specific functional areas: Ms. Gurpreet Kaur Jaggi has expertise in business strategy, leadership, communication, people development and organizational growth.

Directorships and committee memberships: As on the date of this Notice, Ms. Gurpreet Kaur Jaggi does not hold any directorship in any other listed entity or membership of any committee of the board of directors of any other listed entity. She has not resigned from the directorship of any listed entity during the preceding three years.

Relationship with other Directors: Ms. Gurpreet Kaur Jaggi is not related to any of the Directors or Key Managerial Personnel of the Company.
Shareholding in the Company: As on the date of this Notice, Ms. Gurpreet Kaur Jaggi does not hold any equity shares in the paid-up share capital of the Company, either in her individual capacity or as a beneficial owner.

The Board recommends the Ordinary Resolution set out at Item No. 2 of the Notice for approval of the Members.

None of the Directors or Key Managerial Personnel (KMP) of the Company or their relatives, except Ms. Gurpreet Kaur Jaggi, to the extent of her appointment as a Non-Executive Director, is concerned or interested, financially or otherwise, in the resolution set out at Item No. 2 of the Notice.

SPECIAL BUSINESS:

ITEM NO. 3: REVISION IN REMUNERATION OF MR. RANJIT KULLADHAJA MAYENGBAM, MANAGING DIRECTOR:

Mr. Ranjit Kulladhaja Mayengbam was appointed as the Managing Director of the Company for a period of five years commencing from 16th August 2023, on the terms and conditions approved by the Board of Directors and subsequently approved by the Members of the Company at the Annual General Meeting held on 25 September 2023.

The Members had approved remuneration of ₹60,93,000/- per annum, comprising salary, allowances, perquisites, performance linked incentive etc., in accordance with the terms and conditions of his appointment.

Considering his continued responsibilities as Managing Director, his role in the overall management and affairs of the Company, his contribution towards the growth and development of the Company and the business requirements of the Company, the Board of Directors has approved, subject to the approval of the Members, revision in his remuneration from Rs. 60,93,000/- per annum to Rs. 69,93,000/- per annum, with effect from 01st August, 2026.

The proposed remuneration shall comprise salary, allowances, perquisites and other benefits as may be determined in accordance with the terms and conditions of his appointment and applicable provisions of the Act.

The remuneration payable to Mr. Ranjit Kulladhaja Mayengbam, Managing Director, shall be governed by the applicable provisions of Section 197 of the Companies Act, 2013 read with Schedule V thereto, as amended from time to time, and shall be subject to the applicable limits and conditions prescribed thereunder.

The approval of the Members is being sought by way of Special Resolution for revision in remuneration and for authorising the Board to vary or revise the remuneration from time to time within the limits permissible under the Act and subject to such approvals as may be required.

Except for the aforesaid revision in remuneration, all other terms and conditions of his appointment as Managing Director shall remain unchanged.

The Board considers the proposed revision in remuneration to be appropriate and in the interest of the Company and recommends the Special Resolution for approval of the Members.

Particulars	Details
Name	Mr. Ranjit Kulladhaja Mayengbam
Designation	Managing Director
DIN	06929013
Date of Birth	01/04/1977
Date of appointment as Managing Director	16 August 2023
Term of appointment	Five years from 16 August 2023
Existing remuneration	₹60,93,000/- p.a.
Proposed remuneration	₹69,93,000/- p.a.
Nature of duties	Overall management and affairs of the Company and such other duties as may be entrusted by the Board
Relationship with other Directors/KMP	Husband of Ms. Gangarani Devi Mayengbam, Executive Director & CFO
Shareholding in the Company	47.28%

Interest of Directors, Key Managerial Personnel and their relatives:

Mr. Ranjit Kulladhaja Mayengbam is concerned or interested in the proposed resolution relating to revision of his remuneration. Ms. Gangarani Devi Mayengbam, being the spouse of Mr. Ranjit Kulladhaja Mayengbam and a Director of the Company, may be deemed to be concerned or interested in the proposed resolution.

Except as stated above, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 4: REVISION IN REMUNERATION OF MRS. GANGARANI DEVI MAYENGBAM, EXECUTIVE DIRECTOR.

Mrs. Gangarani Devi Mayengbam is serving as an Executive Director and Chief Financial Officer of the Company.

The remuneration presently payable to Mrs. Gangarani Devi Mayengbam is Rs.33,60,000/- per annum. Considering her responsibilities as Executive Director, her role in the financial management and operations of the Company and her contribution to the affairs of the Company, the Board of Directors has approved, subject to approval of the Members, revision in her remuneration from Rs. 33,60,000/- per annum to Rs. 42,60,000/- per annum, with effect from 01st August 2026.

The proposed remuneration shall comprise salary, allowances, perquisites and other benefits as may be determined in accordance with the terms and conditions of her appointment and applicable provisions of the Act.

The remuneration payable to Ms. Gangarani Devi Mayengbam, Executive Director, shall be governed by the applicable provisions of Section 197 of the Companies Act, 2013 read with Schedule V thereto, as amended from time to time, and shall be subject to the applicable limits and conditions prescribed thereunder.

Accordingly, approval of the Members by way of Special Resolution is being sought for payment of remuneration in excess of the prescribed limit in accordance with the applicable provisions of Schedule V to the Act.

The approval of the Members is also being sought to authorise the Board to vary or revise the remuneration from time to time within the limits permissible under the Act and subject to such approvals as may be required.
Except for the aforesaid revision in remuneration, all other terms and conditions of her appointment shall remain unchanged.

The Board considers the proposed revision in remuneration to be appropriate and in the interest of the Company and recommends the Special Resolution for approval of the Members.

Particulars	Details
Name	Mrs. Gangarani Devi Mayengbam
Designation	Executive Director & Chief Financial Officer
DIN	07093162
Date of Birth	01/02/1978
Date of appointment as Executive Director	24/03/2015
Term of appointment	-
Existing remuneration	₹33,60,000/- p.a.
Proposed remuneration	₹42,60,000/- p.a.
Nature of duties	Financial management, business operations and such other responsibilities as entrusted by the Board
Relationship with other Directors/KMP	Wife of Mr. Ranjit Kulladhaja Mayengbam, Managing Director
Shareholding in the Company	4.39%

Interest of Directors, Key Managerial Personnel and their relatives:

Mrs. Gangarani Devi Mayengbam is concerned or interested in the proposed resolution relating to revision of her remuneration. Mr. Ranjit Kulladhaja Mayengbam, Managing Director of the Company and husband of Mrs. Gangarani Devi Mayengbam, may be deemed to be concerned or interested in the proposed resolution.

Except as stated above, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

INFORMATION REQUIRED UNDER SCHEDULE V, PART II, SECTION II OF THE COMPANIES ACT, 2013:

The following information is furnished pursuant to the applicable provisions of Schedule V, Part II, Section II of the Companies Act, 2013, in connection with the proposed revision in remuneration of the Managing Director and Executive Director of the Company i.e, for Item No. 3 & 4:

I. GENERAL INFORMATION

(1) Nature of Industry: The Company is engaged in the business of Information Technology and IT-enabled services, including IT system integration, supply and distribution of IT hardware and software, refurbished IT assets, IT rental services, managed services, cybersecurity, cloud and data centre solutions and other allied technology solutions.

(2) Date or expected date of commencement of commercial production: The Company has already commenced its commercial operations and is an operating company.

(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable, as the Company is an existing operating company.

(4) Financial performance based on given indicators:

Particulars	FY 2025–26	FY 2024–25
Revenue from Operations	₹5,847.26 Lakhs	₹3,650.59 Lakhs
Profit/(Loss) Before Tax	₹58.94 Lakhs	₹12.16 Lakhs
Profit/(Loss) After Tax	₹57.52 Lakhs	(₹5.70 Lakhs)
Net Worth	₹1,301.25 Lakhs	₹1,270.77 Lakhs

(5) Foreign investments or collaborations, if any: There were no material foreign investments or collaborations requiring specific disclosure under this item during the financial year under review.

II. INFORMATION ABOUT THE APPOINTEE

A. Mr. Ranjit Kulladhaja Mayengbam - Managing Director

(1) Background details: Mr. Ranjit Kulladhaja Mayengbam is the Managing Director and Promoter of the Company. He has been associated with the Company in a leadership capacity and is responsible for providing strategic direction and overseeing the overall management and operations of the Company.

(2) Past remuneration: The remuneration drawn by Mr. Ranjit Kulladhaja Mayengbam during the financial year 2025–26 was Rs. 60.00Lakh per annum.

(3) Recognition or awards: There are no specific recognitions or awards requiring disclosure.

(4) Job profile and his suitability: As Managing Director, Mr. Ranjit Kulladhaja Mayengbam is responsible for the overall management, strategic planning, business development, operational performance and growth of the Company. His experience, leadership capabilities and knowledge of the Company's business make him suitable for the position.

(5) Remuneration proposed: The proposed remuneration is ₹69,93,000 per annum, subject to the terms and conditions set out in the resolution and explanatory statement forming part of the Notice of the Annual General Meeting.

(6) Comparative remuneration profile: The proposed remuneration is commensurate with the size and operations of the Company, the responsibilities attached to the position of Managing Director, the experience and profile of the appointee and prevailing remuneration levels for similar positions in comparable businesses, to the extent considered appropriate by the Nomination and Remuneration Committee and the Board.

(7) Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel: Mr. Ranjit Kulladhaja Mayengbam is a Promoter and Chairman & Managing Director of the Company and is entitled to remuneration in his capacity as Managing Director. Except as disclosed herein and in the explanatory statement, there is no other pecuniary relationship with the Company requiring disclosure under this item.

B. Ms. Gangarani Devi Mayengbam – Executive Director

(1) Background details: Ms. Gangarani Devi Mayengbam is an Executive Director and Chief Financial Officer of the Company and has been associated with the management of the Company. She is responsible for overseeing financial and administrative functions and contributing to the overall management and growth of the Company.

(2) Past remuneration: The remuneration drawn by Ms. Gangarani Devi Mayengbam during the financial year 2025–26 was ₹33.60 Lakhs per annum.

(3) Recognition or awards: There are no specific recognitions or awards requiring disclosure.

(4) Job profile and her suitability: As an Executive Director and Chief Financial Officer, Ms. Gangarani Devi Mayengbam is responsible for financial management, financial planning, budgeting, monitoring of financial performance, statutory and regulatory financial matters and other responsibilities entrusted to her by the Board. Her experience and understanding of the Company's operations and financial functions make her suitable for the position.

(5) Remuneration proposed: The proposed remuneration is ₹ 42,60,000 per annum, subject to the terms and conditions set out in the resolution and explanatory statement forming part of the Notice of the Annual General Meeting.

(6) Comparative remuneration profile: The proposed remuneration is commensurate with the size and operations of the Company, the responsibilities attached to the position, the experience and profile of the appointee and prevailing remuneration levels for comparable positions in similar businesses.

(7) Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel: Ms. Gangarani Devi Mayengbam is an Executive Director and Chief Financial Officer of the Company and is entitled to remuneration in such capacity. Except as disclosed herein and in the explanatory statement, there is no other pecuniary relationship with the Company requiring disclosure under this item.

III. OTHER INFORMATION

(1) Reasons of loss or inadequate profits: The Company has reported a profit during the financial year 2025–26. However, considering the managerial remuneration provisions applicable to the Company and the limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013, the remuneration proposed to be paid to the managerial personnel is being placed before the members for approval in accordance with the applicable provisions of the Companies Act, 2013.

(2) Steps taken or proposed to be taken for improvement: The Company continues to focus on strengthening its IT system integration and IT solutions business, expanding its customer base, increasing business opportunities in IT infrastructure, cybersecurity, cloud and managed services, improving operational efficiencies, strengthening vendor and strategic partnerships and optimising costs and working capital management.

(3) Expected increase in productivity and profits in measurable terms: The Company expects that the continued focus on business expansion, operational efficiencies, technology solutions, managed services and improved resource utilisation will support growth in revenue and profitability. The proposed remuneration is intended to appropriately align the responsibilities and contributions of the managerial personnel with the Company's business objectives and performance.

For and on behalf of Board of Directors of
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

DIRECTOR'S REPORT

To,
The Members,
3C IT Solutions & Telecoms (India) Limited

The Directors of your Company are pleased to present their **11th Annual Report** on the business and operations of the Company along with the Audited Annual Financial Statements and the Auditors' Report thereon for the financial year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

The Financial Performance of the Company for the year ended 31st March, 2026, as compared to the previous financial year is summarized as below:

(In Lakhs)

PARTICULARS	31.03.2026	31.03.2025
Revenue from Operation	5,847.26	3,650.59
Other Income	18.51	29.60
Total Revenue Income	**5,865.78**	**3,680.19**
Expenditure	5,806.84	3,668.02
Profit Before Tax	58.94	12.16
Profit After Tax	57.52	(5.70)

2. STATE OF THE COMPANY'S AFFAIRS (i.e., OPERATIONAL PERFORMANCE & FUTURE OUTLOOK):

During the year under review, the income of the Company is ₹ 5,865.78 Lakhs as compared to ₹ 3,680.19 Lakhs in the previous year. The profit after tax for the year is ₹ 57.52 Lakhs as compared to ₹ -5.70 Lakhs (loss) in the previous year.

The Board of Directors is exploring various opportunities for increase in business including area of operations and new products & services. Board of Directors expects to achieve better turnover and profitability in coming year. The Company has not changed its nature of business during the financial year 2025-26.

3. DIVIDEND:

The Board of Directors has not recommended any dividend for the financial year ended 31st March 2026.

4. TRANSFER TO RESERVES:

Pursuant to provisions of Section 134(1)(j) of the Companies Act 2013, the company has not proposed to transfer any amount to general reserve account of the company during the year under ended on 31st March 2026.

5. DISCLOSURES UNDER SECTION 134(3)(l) OF THE COMPANIES ACT, 2013:

During the year under review, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.
Significant Event / Other Development During the Year: Under the review the Company has entered into a strategic collaboration with Rudrarya International LLP (Cybernara) in the areas of IT-Infrastructure, Cloud, Cybersecurity and Managed Services, with a view to strengthening its service capabilities, expanding its market presence and creating opportunities for future growth. The said collaboration represents an important strategic development for the Company; however, it does not have any material impact/change on the financial position of the Company.

6. CHANGE IN NATURE OF BUSINESS, IF ANY:

There were no changes in the nature of the Business of the Company during the year under review.

7. CHANGES IN CAPITAL STRUCTURE SHARE CAPITAL:

Issued, Subscribed and Paid-up Capital:

During the financial year under review, there was no change in the Authorised, Issued, Subscribed and Paid-up Share Capital of the Company. Accordingly, as at 31st March, 2026, the Authorised and Paid-up Share Capital of the Company remained unchanged from the previous financial year.

The Company has not issued any new equity shares, shares with differential rights, sweat equity shares or any other securities convertible into equity shares during the financial year under review.

8. UTILISATION OF IPO PROCEEDS

The Company had raised funds through its Initial Public Offering (IPO), which were fully utilised by 31st March, 2025 in accordance with the objects stated in the Offer Document. Accordingly, no unutilised IPO proceeds remained outstanding as at 31st March, 2025. The Board of Directors, at its meeting held on 30th May, 2026, further took note of the full utilisation of the IPO proceeds and closure of the reporting requirements under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Auditor's Certificate confirming the utilisation of the IPO proceeds was also submitted to BSE Limited on 30th May, 2026.

9. FIXED DEPOSITS

During the financial year under review, the Company has not accepted any deposits within the meaning of Chapter V of the Companies Act, 2013. Accordingly, the provisions relating to acceptance of deposits under Chapter V of the Companies Act, 2013 and the rules made thereunder were not applicable to the Company during the financial year under review. Further, there were no deposits which were not in compliance with the requirements of Chapter V of the Companies Act, 2013.

10. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

During the financial year under review, no company has become or ceased to be a subsidiary, joint venture or associate company of the Company. Accordingly, the Company does not have any subsidiary, associate or joint venture as at 31st March, 2026.

11. BOARD OF DIRECTORS

As on 31st March, 2026, the Board of Directors of your Company comprises of 07 (Seven) Directors, of which 05 (Five) are Non-Executive Directors & 02 (Two) are Executive Directors. The constitution of the Board of the Company is in accordance with Section 149(6) of the Companies Act, 2013. Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable being SME listed entity. The details are as follows:

Sr. No.	Name	Chairman / MD / Whole Time Director
1	Mr. Ranjit Kulladhaja Mayengbam	Chairman & Managing Director
2	Mrs. Gangarani Devi Mayengbam	Executive Director & CFO
3	Mr. Sujeet Dinanath Naik	Non-Executive and Non- Independent Director
4	Mr. Pandurang Avinash Deokar	Non-Executive and Independent Director
5	Mr. Dhirendra Trivedi	Non-Executive and Independent Director
6	Mr. Shailendra Ramesh Ganeshe	Non-Executive and Independent Director
7.	Ms. Gurpreet Kaur Jaggi	Non-Executive and Non- Independent Director

a. Appointment / Cessation / Change in designation of Director during year under review:

Sr. No.	Name of Director's	Nature of Change	Date of appointment / resignation/ Change in designation
1.	Mr. Sujeet Dinanath Naik	Re-Appointment as director who retires by rotation.	27th September, 2025
2.	Ms. Gurpreet Kaur Jaggi	Regularization of Additional Non-Executive director as Non-Executive Director	27th September, 2025
3.	Mrs. Gangarani Devi Mayengbam	Appointed as Chief Financial Officer	12th November 2025

On the basis of the written representations received from the Directors, none of the above directors are disqualified under Section 164 (2) of the Companies Act, 2013 and are also not debarred by SEBI or any other Statutory authority for holding office of a Director.

12. KEY MANAGERIAL PERSONNEL

During the year under review and in accordance with the provisions of Section 203 of the Companies Act, 2013, Mr. Dnyaneshwar Gajmal has tendered his resignation from Chief Financial Officer (CFO) of the Company on 17th June 2025 and Mrs. Gangarani Devi Mayengbam, being an existing director, has been appointed in capacity of Chief Financial Officer (CFO) of the Company in their Board Meeting held on 12th November, 2025. No separate remuneration is payable to Mrs. Gangarani Devi Mayengbam for discharging her duties as CFO.

As on 31st March, 2026, following are the Key Managerial Personnel of the Company:

Sr. No.	Name of the Key Managerial Personnel	Designation
1.	Mr. Ranjit Kulladhaja Mayengbam	Chairman & Managing Director
2.	Mr. Hashyadeep Dilip Dave	Chief Executive Officer
3.	Mrs. Gangarani Devi Mayengbam	Chief Financial Officer
4.	Mr. Bharat S Patil	Company Secretary & Compliance Officer

13. DIRECTORS RETIRING BY ROTATION

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the rules made there under, out of the total Directors, two-third of the Directors shall retire by rotation every year and if eligible, offer themselves for re-appointment at the Annual General Meeting (AGM).

Ms. Gurpreet Kaur Jaggi, Non-Executive Director (DIN: 10027837) of the Company is liable to retire by rotation and she being eligible, has offered herself for reappointment at the ensuing Annual General Meeting of the Company.

The Board of Directors recommend her for re-appointment and the matter is being placed for seeking approval of members at the ensuing Annual General Meeting of the Company. Pursuant to Regulation 36 of the SEBI (Listing Obligations Disclosures Requirements) Regulations, 2015 read with Secretarial Standards – 2 on General Meetings, brief details of Ms. Gurpreet Kaur Jaggi is provided as an Annexure to the Notice convening the 11th Annual General Meeting.

14. DECLARATION FROM INDEPENDENT DIRECTORS:

Pursuant to the provisions of Section 149, 152 of the Companies Act, 2013, read with Schedule IV and other applicable provisions, if any, and the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors are appointed for a term of 5 years and are not liable to retire by rotation.

Further, the Company has received the revised declarations from the Independent Directors confirming that they meet with the criteria of Independence as prescribed under the amended provisions of Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

There has been no change in the circumstances affecting their status as Independent Directors of the Company.

During the year under review, the Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than receipt of sitting fees, commission, if any, and reimbursement of expenses incurred for attending meetings of the Board/Committees of the Company. Further, Mr. Pandurang Deokar, Independent Director, has been engaged by the Company as an independent professional consultant pursuant to a Consultancy Services Agreement dated 11th August 2025, for providing professional consultancy and advisory services relating to finance transformation, automation and business process improvement, for a consultancy fee of ₹35,000 per month. The consultancy services are separate and distinct from his statutory role and responsibilities as an Independent Director of the Company.

15. FAMILIARIZATION PROGRAMME FOR THE INDEPENDENT DIRECTORS

Pursuant to the SEBI Regulations, the Company has worked out a Familiarisation Programme for the Independent Directors, with a view to familiarise them with their role, rights and responsibilities in the Company, nature of Industry in which the Company operates, business model of the Company, etc.

Through the Familiarisation Programme, the Company apprises the Independent Directors about the business model, corporate strategy, business plans and operations of the Company. The Directors are also informed about the financial performance, annual budgets, internal control system, statutory compliances etc. They are also familiarised with Company's vision, core values, ethics and corporate governance practices.

Details of Familiarisation Programme of Independent Directors with the Company are available on the website of the Company and can be accessed through the following weblink: www.3citsolutions.com.

16. PERFORMANCE EVALUATION OF THE BOARD

Pursuant to the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, the Board of Directors of your Company have carried out Annual Performance evaluation of:

(i) Their own performance as a whole;
(ii) Individual Directors Performance; and
(iii) Performance of all Committees of the Board for the Financial Year 2025-26.

The performance of the Board as a whole and of its committees was evaluated by the Board through structured questionnaire which covered various aspects such as the composition and quality, meetings and procedures, contribution to Board processes, effectiveness of the functions allocated, relationship with management, professional development, adequacy, appropriateness and timeliness of information etc. Taking into consideration the responses received from the Individual Directors to the questionnaire, performance of the Board and its Committees was evaluated. The Directors expressed their satisfaction with the evaluation process.

17. MEETINGS OF THE BOARD

During the year under review, the Board of Directors met 6 (Six) times. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. Further, the details of the Meetings of Board of Directors are as follows:

Sr. No.	Date of Board Meeting	No. of Member Entitled to attend	No. of Member Presented
1.	30.05.2025	7	7
2.	11.08.2025	7	4
3.	03.09.2025	7	5
4.	12.11.2025	7	7
5.	07.03.2026	7	5
6.	30.03.2026	7	3

18. ANNUAL RETURN

Pursuant to the provisions of Section 134(3)(a) of the Companies Act, 2013, the Annual Return for the Financial year ended 31st March 2026 made under the provisions of Section 92(3) of the Act, and also considering the amendment of Rule 12 of Companies (Management and Administration) Rules, 2014 by MCA, is available on the website of the Company and can be accessed through the following weblink: https://3citsolutions.com/financial/

19. LOANS, GUARANTEES AND INVESTMENTS:

During the financial year under review, the Company has not given any loans, guarantees, or made any investments or provided any securities falling under the provisions of Section 186 of the Companies Act, 2013. Hence, the disclosure under this section is not applicable.

20. COMMITTEES:

i. Audit Committee:

Pursuant to the provisions of Section 177 of the Companies Act, 2013, the Board of Directors has constituted an Audit Committee ("Audit Committee"). The provisions of Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company. The Audit Committee comprises members as required under the applicable provisions of the Companies Act, 2013. The Chairman of the Audit Committee shall attend the Annual General Meeting of the Company and shall be available to furnish such clarifications as may be required by the shareholders (if any) in relation to the accounts of the Company.

Composition of Audit Committee

Sr. No.	Name	Status in Committee
1	Mr. Pandurang Avinash Deokar	Chairman
2	Mr. Dhirendra Trivedi	Member
4	Mr. Shailendra Ramesh Ganeshe	Member

The Audit Committee met 6 (Six) times during the financial year ended 31st March, 2026 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder as below;

Sr. No.	Date of Audit Committee Meeting	No. of Member Entitled to attend	No. of Member Presented
1.	30.05.2025	3	3
2.	11.08.2025	3	3
3.	03.09.2025	3	2
4.	12.11.2025	3	3
5.	07.03.2026	3	2
6.	30.03.2026	3	2

Scope of Audit Committee:

1. Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees;

3. Approving payments to statutory auditors for any other services rendered by the statutory auditors;

4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:

i) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013;

ii) Changes, if any, in accounting policies and practices and reasons for the same;

iii) Major accounting entries involving estimates based on the exercise of judgment by management;

iv) Significant adjustments made in the financial statements arising out of audit findings;

v) Compliance with listing and other legal requirements relating to financial statements;

vi) Disclosure of any related party transactions;

vii) Qualifications in the draft audit report.

5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval;

6. Reviewing, with the management, the statement of uses/application of funds raised through an Offer (public Offer, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/notice and the report submitted by the monitoring agency, if any, monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;

8. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

9. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

10. Discussion with internal auditors any significant findings and follow up there on;

11. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

12. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern;

13. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

14. To review the functioning of the Whistle Blower mechanism;

15. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate;

16. Approval or any subsequent modification of transactions of the Company with related parties;

17. Scrutiny of inter-corporate loans and investments;

18. Valuation of undertakings or assets of the Company, wherever it is necessary;

19. Evaluation of internal financial controls and risk management systems;

20. Review of management discussion and analysis report, management letters issued by the statutory auditors, etc;

21. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee;

22. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans/ advances/ investments existing as on the date of coming into force of this provision.

23. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

Powers of Audit Committee: The Audit Committee shall have powers, including the following:

1. To investigate any activity within its terms of reference;
2. To seek information from any employee;
3. To obtain outside legal or other professional advice; and
4. To secure attendance of outsiders with relevant expertise, if it considers necessary.

The Audit Committee shall mandatorily review the following information:

i) Management discussion and analysis of financial condition and results of operations;

ii) Statement of significant related party transactions (as defined by the audit committee), submitted by management;

iii) Management letters / letters of internal control weaknesses issued by the statutory auditors;

iv) Internal audit reports relating to internal control weaknesses; and

v) The appointment, removal and terms of remuneration of the Chief internal auditor shall be subject to review by the Audit Committee.

vi) Statement of deviations: (a) half yearly statement of deviation(s) submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI ICDR Regulations. (b) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEBI ICDR Regulations.

vii) The recommendations of the Audit Committee on any matter relating to financial management, including the audit report, are binding on the Board. If the Board is not in agreement with the recommendations of the Committee, reasons for disagreement shall have to be incorporated in the minutes of the Board Meeting and the same has to be communicated to the shareholders. The Chairman of the committee has to attend the Annual General Meetings of the Company to provide clarifications on matters relating to the audit.

ii. Nomination and Remuneration Committee:

Pursuant to the provisions of Section 178 of the Companies Act, 2013, the Board of Directors has constituted a Nomination and Remuneration Committee (“NRC”). The provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company. Accordingly, the NRC has been constituted and shall discharge its functions and responsibilities in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Composition of Nomination and Remuneration Committee:

Sr. No.	Name	Status in Committee
1	Mr. Pandurang Avinash Deokar	Chairman
2	Mr. Dhirendra Sidhnath Trivedi	Member
4	Mr. Shailendra Ramesh Ganeshe	Member

The Nomination and Remuneration Committee met 4 (Four) times during the financial year ended 31st March 2026 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder as under.

Sr. No.	Date of Nomination and Remuneration Committee Meeting	No. of Member Entitled to attend	No. of Member Presented
1.	30.05.2025	3	3
2.	11.08.2025	3	2
3.	03.09.2025	3	2
4.	12.11.2025	3	2

Terms of Reference: Set forth below are the terms of reference of our Nomination and Remuneration Committee.

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;

2. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

   i) Use the services of an external agencies, if required;

   ii) Consider candidates from a wide range of backgrounds, having due regard to diversity; and

   iii) Consider the time commitments of the candidates.

3. Formulation of criteria for evaluation of Independent Directors and the Board;

4. Devising a policy on Board diversity;

5. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal;

6. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;

7. Recommend to the board, all remuneration, in whatever form, payable to senior management.

The Remuneration Policy of the Company is available on the website of the Company at the link www.3citsolutions.com.

iii. Stakeholders Relationship Committee:

Pursuant to the provisions of Section 178 of the Companies Act, 2013, the Board of Directors has constituted a Stakeholders' Relationship Committee ("SRC"). The provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company. Accordingly, the SRC has been constituted and shall discharge its functions and responsibilities in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Composition of Stakeholders Relationship Committee

Sr. No.	Name	Status in Committee
1.	Mr. Dhirendra Trivedi	Chairman
2.	Mr. Sujeet Dinanath Naik	Member
3.	Mr. Shailendra Ramesh Ganeshe	Member
4.	Mr. Pandurang Avinash Deokar	Member

The Stakeholders Relationship Committee. ("SRC") met 4 (Four) times during the financial year ended 31st March 2026 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder as under.

Sr. No.	Date of Stakeholders Relationship Committee. ("SRC") Meeting	No. of Member Entitled to attend	No. of Member Presented
1.	30.05.2025	4	4
2.	11.08.2025	4	2
3.	12.11.2025	4	2
4,	07.03.2026	4	2

The Committee continues to monitor and ensure that all stakeholder grievances and matters are effectively managed, though no specific issues arose that required formal meetings during this period.
The term of reference of Stakeholders Relationship Committee is as below:

1. Resolving the grievances of the security holders of the Company, including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings, etc.

2. Review of measures taken for effective exercise of voting rights by shareholders;

3. Review of adherence to the service standards adopted by the Company in respect of various services rendered by the registrar and share transfer agent;

4. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders ofthe Company; and

5. Formulate procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;

6. Approve, register, refuse to register transfer or transmission of shares and other securities;

7. Sub-divide, consolidate and or replace any share or other securities certificate(s) of the Company;

8. Allotment and listing of shares;

9. Authorize affixation of common seal of the Company;

10. Issue duplicate share or other security(ies) certificate(s) in lieu of the original share/security(ies) certificate(s) of the Company;

11. Approve the transmission of shares or other securities arising as a result of death of the sole/any joint shareholder;

12. Dematerialize or rematerialize the issued shares;

13. Ensure proper and timely attendance and redressal of investor queries and grievances;

14. Carry out any other functions contained in the Companies Act, 2013 (including Section 178) and/or equity listing agreements (if applicable), as and when amended from time to time; and

15. Further delegate all or any of the power to any other employee(s), officer(s), representative(s), consultant(s), professional(s), or agent(s).

iv. Corporate Social Responsibility Committee:

The Company does not fall within the purview of the provisions of Section 135 of the Companies Act, 2013, and accordingly, the provisions relating to Corporate Social Responsibility ("CSR") are not applicable to the Company. However, the Board of Directors has constituted a Corporate Social Responsibility Committee ("CSR Committee").

The composition of the CSR Committee is as follows:

Sr. No.	Name	Status in Committee
1	Ranjit Kulladhaja Mayengbam	Chairman
2	Pandurang Avinash Deokar	Member
3	Sujeet Dinanath Naik	Member

The CSR Committee of the Company did not convene any meetings during the financial year ended 31st March, 2026, as there was no business requiring the consideration or attention of the Committee during the year.

Role of Corporate Social Responsibility Committee:

- Formulation of a corporate social responsibility policy to the Board, indicating the activities to be undertaken by the Company in areas or subject specified in the Companies Act, 2013. The activities should be within the list of permitted activities specified in the Companies Act, 2013 and the rules thereunder;

- Recommending the amount of expenditure to be incurred, amount to be at least 2% of the average net profit of the Company in the three immediately preceding financial years or where the Company has not completed the period of three financial years since its incorporation during such immediately preceding financial years;

- Instituting a transparent monitoring mechanism for implementation of the corporate social responsibility projects or programs or activities undertaken by the Company;

- Monitoring the corporate social responsibility policy from time to time and issuing necessary directions as required for proper implementation and timely completion of corporate social responsibility programmes;

- Identifying corporate social responsibility policy partners and corporate social responsibility policy programmes;

- Identifying and appointing the corporate social responsibility team of the Company including corporate social responsibility manager, wherever required; and performing such other duties and functions as the Board may require the Corporate Social Responsibility Committee to undertake to promote the corporate social responsibility activities of the Company or as may be required under applicable laws.

21. AUDITORS AND REPORTS

A. Statutory Auditors

M/s. CMRS and Associates LLP, Chartered Accountants (Firm Registration No. 101678W), were appointed as the Statutory Auditors of the Company at the 9th Annual General Meeting held on 28th September, 2024, for a term of five (5) consecutive years, commencing from the conclusion of the 9th Annual General Meeting until the conclusion of the 14th Annual General Meeting of the Company, in accordance with the provisions of the Companies Act, 2013.

Accordingly, M/s. CMRS and Associates LLP continue to hold office as the Statutory Auditors of the Company for the financial year ended 31st March, 2026.

The Auditors Report is annexed to this Report as **Annexure-7** for the Financial Year ended 31st March, 2026, does not contain any qualification, reservation or adverse remark expect following remark: “In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, Except AS-15 Employee Benefits, the Company has not done any provision for gratuity, we cannot form opinion of its effect on profitability.”

Board’s reply: The Board has noted the Auditor’s observation regarding non-provision for gratuity under AS-15 Employee Benefits. As on the reporting date, none of the employees of the Company has completed the applicable qualifying period of continuous service for gratuity entitlement under the prevailing provisions of law. Accordingly, based on the facts and circumstances prevailing as at the reporting date, no provision towards gratuity has been recognized in the financial statements.
However, the Company is in the process of completing the requisite documentation and formalities in relation to gratuity and employee benefit obligations. The Company shall appropriately recognize and provide for gratuity liability, wherever applicable, in accordance with the applicable provisions of law and the relevant accounting standards.

Further, the Auditors have expressed an Unmodified Opinion on the Audited Financial Statements for the financial year ended 31st March, 2026.

Pursuant to provisions of the Section 143(12) of the Companies Act, 2013 the Statutory Auditor of the Company have Not reported any incident of fraud to the Audit during the year under review.

B. Secretarial Auditor and Secretarial Audit Report

As on 31st March 2026, the provisions of Section 204 of the Companies Act, 2013, read with Section 134(3) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are applicable to the Company. Accordingly, the Board has appointed M/s Kanj & Co. LLP, Practicing Company Secretaries, Pune (CP No. 2809), as the Secretarial Auditor to conduct the Secretarial Audit of the Company for the financial year ended 31st March 2026. The Secretarial Audit Report in Form MR-3, as provided by the Secretarial Auditor, is annexed to this Report as ***Annexure-6***.

The Secretarial Auditor, in their report for the financial year ended 31st March 2026, has made certain observations and suggestions in relation to applicable statutory and regulatory requirements. The observations and the corresponding responses of the Board are as follows:

The copy of the Annual report for financial year 2024-25 was submitted to the stock exchange beyond the time limit prescribed in Regulation 34(1)(a) of SEBI LODR Regulations and to that extent the Company has not complied with the said Regulation. A fine of Rs. 47200/- was levied by BSE Limited on the Company for the said contravention and the Company has paid the specified amount of fine.

Board's Reply: The Board of Directors has taken note of the above observation. The delay in submission of the Annual Report to BSE portal was due to unavoidable circumstances and was an isolated instance. The Board had also taken note of the communication received from the Bombay Stock Exchange regarding the delay in submission of the Annual Report to BSE for the financial year ended 31st March 2025, as required under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, at its meeting 12th November 2025.

The Company has duly paid the applicable fine levied by BSE Limited and has taken due note of the matter. The Company shall continue to monitor the applicable regulatory timelines and strengthen its internal compliance mechanism to ensure timely submission of statutory and regulatory filings in future.

Further, the Secretarial Auditor has made the following observations/suggestions with respect to certain disclosure and compliance requirements, which have been duly considered by the Board:

Management Discussion and Analysis

The disclosures given in 'Management Discussion and Analysis' section in the Annual report are to be given under the appropriate heads as specified in Regulation 34 read with Para B of Schedule V of SEBI LODR Regulations.

Board's Reply: The Board has considered the above suggestion of the Secretarial Auditor. The Company shall ensure that the Management Discussion and Analysis forming part of the Annual Report is appropriately structured and the relevant disclosures are placed under the applicable heads prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company will continue to review and align the contents of the Management Discussion and Analysis with the applicable statutory and regulatory disclosure requirements.

Disclosure relating to Maternity Benefit Act, 1961

The statement with respect to the compliance of the provisions relating to the Maternity Benefits Act, 1961 as specified in Rule 8(5)(xiii) of Companies (Accounts) Rules, 2014 is to be included in the Boards' report of the Company, which is mandated pursuant to the Companies (Accounts) Second Amendment Rules, 2025 dated 30th May 2025.

Board's Reply: The Board has considered the above observation and suggestion of the Secretarial Auditor. In view of the amendments to the applicable provisions of the Companies (Accounts) Rules, 2014, the Company has taken due note of the revised disclosure requirements and shall ensure that all applicable requirements, including the requisite statements and disclosures relating to the Maternity Benefit Act, 1961, are duly covered in the Board's Report and other relevant disclosures, as applicable.

Disclosure relating to appointment/regularisation of Non-Executive Director.

The information with respect to the appointment of Gurpreet Kaur Jaggi was not adequately provided to the shareholders of the Company in the notice of Annual General Meeting as specified in sub-regulations (a) to (e) of

Regulation 36(3) of SEBI LODR Regulations.

Board's Reply: The Board has considered the above observation of the Secretarial Auditor. The Company shall ensure that the requisite particulars and disclosures relating to the regularisation of Additional Non-Executive Directors are appropriately incorporated in the Notice of General Meetings in accordance with Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions.

Corrective Action / Compliance Measures: The Company has taken note of the observations and suggestions made by the Secretarial Auditor and shall continue to strengthen its internal compliance monitoring and review mechanism to ensure timely adherence to applicable statutory and regulatory requirements and appropriate disclosures in the Annual Report, Board's Report and notices of General Meetings, as applicable.

C. Internal Auditor

During the financial year under review, M/s. Sachin Gogave & Co. LLP, Chartered Accountants, Pune, who were appointed as the Internal Auditor of the Company, tendered their resignation vide letter dated 25th July, 2025. The said resignation was received and communicated to the Company on 23rd March, 2026. The Board of Directors, at its meeting held on 30th March, 2026, took note of the resignation of M/s. Sachin Gogave & Co. LLP.

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 30th March, 2026, appointed M/s. Yatin Gandhi & Associates, Chartered Accountants, Pune, as the Internal Auditor of the Company to fill the vacancy caused by the resignation of the previous Internal Auditor for the financial year 2025–26 and also for the financial year 2026–27, on such remuneration and terms and conditions as may be mutually agreed between the Company and the Internal Auditor.

The Internal Audit function is an integral part of the Company's governance framework and assists in evaluating the adequacy and effectiveness of internal controls, risk management systems and operational processes. The Internal Audit function covers, inter alia, inventory and stock, project-related accounts, corporate accounts and other areas of the Company's operations, as considered appropriate.

D. Cost Audit and Maintenance of Cost Records

As on 31st March, 2026, the provisions related to maintenance of Cost records as specified by the Central Government under Section 148 (1) of Companies Act, 2013 are not applicable to the Company.

22. RELATED PARTY TRANSACTIONS

The Board has formulated and adopted a Related Party Transactions Policy ("RPT Policy") for the purpose of identification, monitoring and reporting of related party transactions. The RPT Policy as approved by the Board is uploaded on the Company's website viz. https://3citsolutions.com/code-policies/

All the Related Party Transactions entered into during the financial year were entered in the Ordinary course of business and at an arm's length basis.

Further, none of these Contracts / Arrangements / Transactions with Related Parties could be considered material in nature as per the thresholds given in Rule 15(3) of the Companies (Meetings of Board and its Powers) Rules, 2014 and hence no disclosure is required to be given in this regard. The details are disclosed in Form AOC-2 which is annexed as ***"Annexure 1"*** to this report.

23. RISK MANAGEMENT POLICY

The Company has adopted a Risk Management Policy wherein all material risks faced by the Company are identified and assessed. The Risk Management Policy is available on the website of the Company and can be accessed through the following weblink: https://3citsolutions.com/risk-management-policy/

24. INTERNAL FINANCIAL CONTROL AND THEIR ADEQUACY

The Company has adequate internal financial controls. Further, the members of the Audit Committee interact with the Statutory Auditors and the management in dealing with matters within its terms of reference.

During the year, such controls were assessed to find out any weaknesses in them. Services of professional consultants were obtained to remove such weaknesses wherever required and ensuring that the internal financial controls are robust and are operating effectively.

The Company have maintained their accounting records in accordance with generally accepted accounting principles in India. This ensures that the financial statements reflect true and fair financial position of the Company.

The details of the internal financial control systems and their adequacy are included in a detailed manner in Management Discussions and Analysis Report, which is annexed as ***"Annexure 2"*** to this report.

25. CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES

As on 31st March, 2026, the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the Company.

26. INDUSTRIAL RELATIONS

The Company's relations with all its employees remained cordial and satisfactory during the year under review.

27. PARTICULARS OF EMPLOYEES

The disclosure pertaining to remuneration and other details as required under Section 197 (12) of the Companies Act, 2013 read with Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Report as "***Annexure 3***".

The statement containing names of top ten employees in terms of remuneration drawn and the particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

28. CEO/CFO CERTIFICATION

The Chief Executive Officer and Chief Financial Officer Certification as required under Regulation 17(8) read with Part B of Schedule II of the SEBI(LODR) Regulation, 2015 not applicable on the Company as the Company is listed on the SME platform and the exemption is granted to the Companies listed on the SME platform under Regulation 15(2) of SEBI (LODR), Regulations, 2015.

29. INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre- clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code. Further the Directors and all the designated persons have confirmed that they have adhere to the code.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Pursuant to the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, the required information relating to Conservation of Energy, Technology Absorption, and Foreign Exchange Earnings and Outgo for the financial year ended 31st March 2026 is given below:

A. Conservation of Energy:
(i) The Company has undertaken measures to reduce energy consumption by using energy-efficient IT equipment, LED lighting, and optimizing HVAC systems in office and server areas.
(ii) The Company is also exploring and planning to use of alternate sources such as solar energy for its facilities.
(iii) Capital investment towards energy conservation equipment is currently under planning and will be undertaken in a phased manner.

B. Technology Absorption:

(i) The Company continues to focus on adopting modern technologies, including cloud computing, automation tools, and cybersecurity enhancements.
(ii) These efforts are aimed at improving service efficiency, reducing costs, and enhancing product offerings.
(iii) (a) No technology was imported in the last three financial years.
(b) to (d): Not applicable.
(iv) Expenditure on Research and Development is currently in the planning stage, with future investments aligned to product innovation and process improvements.

C. Foreign Exchange Earnings and Outgo:
During the year under review, foreign exchange earnings of USD 97,745, while there was no foreign exchange outgo.

31. VIGIL MECHANISM/ WHISTLEBLOWER

The Company has in place a vigil mechanism as required under Section 177 of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, for Director and employees to report their genuine concerns about unethical behaviour, actual or suspected fraud, or violation of the Company's code of conduct.

The Policy on Vigil Mechanism and Whistle blower is available on the website of the Company and can be accessed through the following weblink: https://3citsolutions.com/whistle-blower-policy/

32. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a policy on prevention, prohibition and redressal of sexual harassment at the workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. The Company has an Internal Complaints Committee for providing a redressal mechanism pertaining to sexual harassment of women employees at the workplace.

During the year, there were no complaints were received. Further members are requested to refer ***"Annexure 4"***

33. DISCLOSURE WITH RESPECT TO THE PROVISIONS RELATING TO MATERNITY BENEFIT ACT, 1961

Pursuant to Rule 8(5)(xiii) of the Companies (Accounts) Rules, 2014, as amended by the Companies (Accounts) Second Amendment Rules, 2025, the Company confirms that it has complied with the applicable provisions of the Maternity Benefit Act, 1961 during the financial year under review.

34. DEMATERIALIZATION OF SHARES

All the Shares of your Company are in Dematerialization mode. The ISIN of the Fully Paid-Up Equity Shares of your Company is INE0R7D01018.

35. GENERAL SHAREHOLDER INFORMATION

The Company is registered with the Registrar of Companies, Pune, Maharashtra. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L72200PN2015PLC154459.

Annual General Meeting for FY 2025-26

Annual General Meeting (day, date, time and venue)	Wednesday 30th September, 2026 at 11.30am
Financial Year	April 2025- March 2026
Book Closure Date	24th September, 2026 to 30th September, 2026
Registered Office	Office No. 602, 603, and 604, Sr. No. 43A/5A 43A/5B, Aseem Mayank, Pune City, Pune, Maharashtra, India, 411001
Name and Address of Stock Exchanges where Company's securities are listed	BSE Limited (SME Platform) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code: 544190

Listing fees	The Annual Listing fees for the financial year 2025-26 have been paid timely.
Share Registrar and Transfer Agents	Skyline Financial Services Private Limited
Company Secretary & Compliance officer	Mr. Bharat S Patil Email: compliance@3citsolutions.com

36. SHARE TRANSFER SYSTEM

Nomination Facility

Shareholders who hold shares in physical form (if any) and wish to make/ change a nomination in respect of their shares in the Company, as permitted under Section 72 of the Companies Act, 2013, may submit request to Registrar and Transfer Agent (RTA) the prescribed Forms SH-13/SH-14.

Shares held in Electronic Form

Shareholders holding shares in electronic form may please note that instructions regarding change of address, bank details, email address, nomination and power of attorney should be given directly to the Depository Participant (DP).

Shares held in Physical Form

As on 31st March 2026, all the share held by the shareholders were in dematerialised form.

37. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has devised proper systems to ensure compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and the Company complies with all the applicable provisions of the same during the year under review.

38. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

A. In preparation of the Annual accounts for the year ended 31st March 2026; the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

B. They have selected such accounting policies as mentioned in the notes to the Financial Statements and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give true and fair view of the Statement of Affairs of the Company as at 31st March 2026 and of the *Profit* of the Company for the year ended on that date.

C. They have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

D. They have prepared the Annual accounts on a going concern basis;

E. They have laid down internal finance controls to be followed by the Company and such internal finance controls are adequate and operating effectively;

F. They have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

39. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

The Company has devised systems, policies, procedures, frameworks for ensuring orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information and review by audit committee of the company.

40. REMUNERATION/ COMMISSION DRAWN FROM HOLDING/SUBSIDIARY COMPANY:

The Company does not have any Holding Company and Subsidiary Company.

41. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

42. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND:

The Company does not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds required to be transferred to Investor Education and Protection Fund (IEPF).

43. CODE OF CONDUCT:

The Company has adopted a Code of Conduct for the Board of Directors and Senior Management Personnel. The Company has received annual affirmations from the members of the Board and Senior Management Personnel regarding compliance with the Code of Conduct during the financial year under review.

44. CORPORATE GOVERNANCE:

The Company being listed on the SME Platform of Bombay Stock Exchange is exempted from provisions of Corporate Governance as per Regulation 15 of the SEBI (LODR) Regulations, 2015. Hence the Company is not required to disclose information as covered under Para (C), (D) and (E) of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Hence no Corporate Governance Report is required to be annexed with Annual Report.

Further, pursuant to Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions of Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26 and 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46, and paragraphs (C), (D) and (E) of Schedule V to the said Regulations are not applicable to the Company, being a company whose specified securities are listed on the SME Exchange.

45. GENERAL

Your directors state that No disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Issue of equity shares with differential rights as to dividend, voting or otherwise.
2. Issue of shares (including sweat equity shares and Employees Stock Options) to employees of the Company under any scheme.
3. Application made or proceeding pending under the Insolvency and Bankruptcy Code, 2016, against the Company.
4. One-time settlement with any Bank or Financial Institution.

46. CAUTIONARY STATEMENT

The statements in this Report, particularly those which relate to Management Discussion and Analysis as explained in a separate Section in this Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the circumstances.

47. APPRECIATIONS

Your Directors acknowledge the valuable contribution of all its employees at all levels in the continuous growth of the Company and making it a dominant player in the market.

The Directors would also like to thank the Company's promoters, bankers, government authorities and business associates of the Company and other Stakeholders for their continued co-operation and support in the Company's growth and in its operations.

For and on behalf of Board of Directors of
3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

ANNEXURE – 1
FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014) Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso is given below:

1. Details of contracts or arrangements or transactions not at arm's length basis:
There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2026, which were not at arm's length Basis.

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name of the related party	Nature of relationship	Nature of contracts /arrangements/ transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements Or transactions including the value, if any:	Date(s) of approval by the shareholder/member, if any:	Amount paid as advances, if any:
3C IT Solutions & Telecoms (Partnership Firm)	Common partners/directors – Ranjit Maynegbam and Gangarani Mayengbam, Directors of the Company, are partners in the firm	Sales	During the Financial year 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: ₹2,85,770/-	-	Nil
3C IT Solutions & Telecoms (Partnership Firm)	Common partners/directors – Ranjit Maynegbam and Gangarani Mayengbam, Directors of the Company, are partners in the firm	Purchases	During the Financial year 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: Rs. 6,43,282/-	-	Nil
Aadi Infratech Inc	Common partners/directors: Mrs. Gangarani Mayengbam is proprietor of the firm.	Sales	During the Financial year 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: Rs. 34,69,327/-	-	Nil
Aadi Infratech Inc	Common partners/directors: Mrs. Gangarani Mayengbam is proprietor of the firm.	Purchases	During the Financial year 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: Rs. 32,56,000/-	-	Nil
Pandurang Deokar	Director of the company	Professional fees	During FY 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: Rs. 2,45,000/-	-	Nil
Eligarf Technologies Private Limited	Common director: Mr. Pandurang Deokar is director of the company.	Sales	During FY 2025-26	Transactions were undertaken in the ordinary course of business and on an arm's length basis. Total value of transactions: Rs. 50,29,408/-	-	Nil

Note:

a) The value of transaction with related party is less than 10% of its annual total turnover for FY 2025-26 and hence not material in nature.

b) The transaction is not prejudicial for interest of shareholders of company and entered on arm's length basis in the ordinary course of business.

For and on behalf of Board of Directors of
3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

ANNEXURE–2

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report (“MD&A”) for the financial year 2025–26 provides an overview of the Company's business performance, operating environment, strategic developments, financial performance, opportunities, risks and future outlook. The discussion should be read together with the audited financial statements and related notes forming part of this Annual Report.

2. CORPORATE PROFILE

3C IT Solutions & Telecoms (India) Limited (“3CITS” or “the Company”) is engaged in providing Information Technology and Telecom solutions, including IT infrastructure, IT hardware, IT asset management, IT rental and refurbished assets, managed services, cloud solutions, cybersecurity and related technology services.

The Company seeks to provide customer-centric technology solutions by combining infrastructure capabilities, technology products, implementation and support services with emerging capabilities in cloud, cybersecurity and managed services.

During FY 2025–26, the Company continued to strengthen its business portfolio and technology ecosystem while expanding its geographic presence and developing new service capabilities.

3. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Information Technology and Telecom industry continues to undergo rapid transformation, driven by digitalisation, cloud adoption, cybersecurity requirements, artificial intelligence, automation, data protection and increasing dependence on technology-enabled business processes.

Organisations across sectors are increasingly investing in IT infrastructure, cloud solutions, cybersecurity, managed services and technology lifecycle management. The growing complexity of IT environments has resulted in increasing demand for technology partners capable of providing integrated hardware, infrastructure, implementation, support and managed services.

Cybersecurity and data protection have emerged as critical business priorities due to the increasing sophistication of cyber threats and evolving regulatory requirements. Similarly, cloud adoption and managed services continue to provide opportunities for technology service providers to deliver scalable, secure and cost-efficient solutions.

The Company believes that these developments provide opportunities for businesses with capabilities across IT infrastructure, cloud, cybersecurity, managed services and technology support. 3CITS continues to strengthen its capabilities in these areas with the objective of developing a diversified and integrated technology solutions portfolio.

4. BUSINESS PERFORMANCE

During FY 2025–26, the Company continued to focus on business growth, strengthening of technology capabilities, development of new service offerings and expansion of its strategic partner ecosystem.

A significant strategic milestone during the year was the establishment of the AMD Centre of Excellence (COE) in Pune, which was inaugurated on 10 October 2025 at the Company's office. The Centre of Excellence represents the Company's focus on innovation-led and customer-centric IT and Telecom solutions and provides a platform for demonstrating and leveraging advanced AMD technology solutions.

During the year, the Company received various recognitions from its technology partners, including:

- AMD Club Award;
- AMD Award for Best Partner – E&R Segment;
- AMD–Savex Best Performing Partner recognition;
- AMD–Lenovo Emerging Partner – Mid-Market Business recognition; and
- Vodafone Idea (Vi) recognition for Best Backend Technology.

The Company also established a Cloud Lab in Pune at Trinity Academy, supporting its efforts to strengthen its cloud capabilities and develop technology demonstration and service capabilities.
The Company undertook a project for the supply and installation of Digital Labs at the State Academy of Training, Takyelpat, Manipur, strengthening its presence in technology-enabled institutional and infrastructure projects.

During the year, the Company received significant purchase orders from customers including Bajaj Housing Finance Limited, Cerebrat Tech Ventures & Midastech Ventures, Credence Infotech, D Y Patil International University, K J Infra Developers Private Limited and Kay Kay Overseas Corporation.

The significant purchase orders included approximately ₹1.00 crore from Bajaj Housing Finance Limited, ₹5.38 crore from Cerebrat Tech Ventures & Midastech Ventures, ₹3.21 crore from Credence Infotech, ₹3.83 crore from D Y Patil International University, ₹8.58 crore from K J Infra Developers Private Limited and ₹2.75 crore from Kay Kay Overseas Corporation.

These orders reflect the Company's continued ability to address IT infrastructure and technology requirements across enterprise and institutional customers.

The Company also initiated development of a new Services segment, with particular focus on cybersecurity and other technology-enabled services, with the objective of progressively expanding its presence in higher-value technology services.

5. STRATEGIC DEVELOPMENTS AND PARTNERSHIPS

During FY 2025–26, the Company continued to strengthen its technology ecosystem through strategic collaborations and partnerships.
The Company entered into a strategic collaboration with Rudrarya International LLP (Cybernara) to strengthen capabilities in cybersecurity, cloud, managed security, compliance, advisory, implementation and support services.
The Company also developed partnerships and business relationships with NeSecure Telecoms for managed and support services and with other technology and service organisations including Metisoft, CMS Computers India and Grok Learning, among others.

The Company has also progressed towards a distributor arrangement with Jio Platform Limited for enterprise offerings, subject to completion of applicable commercial and contractual formalities.

The Company entered into an MOU with MIT ADT University for skill development and industry exposure.

The Company also entered into an MOU with SPPU Research Park Foundation for fostering innovation, entrepreneurship, incubation, industry-academia collaboration and technology commercialisation through strategic partnership initiatives.

To support customer servicing and business development, the Company expanded its support presence through locations in Delhi, Mumbai, Manipur and Guwahati.

The Company also initiated a Business Development / Associate Partners segment with the objective of expanding its market reach, strengthening its partner ecosystem and generating additional business opportunities.

6. PRODUCTS AND SERVICES / SEGMENT-WISE PERFORMANCE

The Company's business comprises multiple complementary technology segments.

A. IT Infrastructure and Hardware
IT infrastructure and hardware continue to form an important part of the Company's business. The Company provides IT hardware and infrastructure solutions to enterprise, institutional and other customers based on their technology requirements.

B. IT Rental and Refurbished Assets
The Company continues to develop its IT rental and refurbished asset business, providing customers with flexible and cost-effective technology deployment options. This segment also supports the Company's focus on IT asset lifecycle management.

C. Managed Services
The Company is developing its managed services capabilities through strategic partnerships and service arrangements with specialised technology partners. The focus is on providing ongoing technology support, infrastructure management and related services.

D. Cloud Services
The Company has strengthened its cloud capabilities through the establishment of the Cloud Lab in Pune. Cloud infrastructure and related services represent an important area of future business development for the Company.

E. Cybersecurity and Technology Services
The Company has initiated development of a dedicated Services segment with emphasis on cybersecurity and other technology-enabled services. Through strategic collaborations and partnerships, the Company is developing capabilities in cybersecurity, managed security, compliance, advisory, implementation and support services.

7. COMPETITIVE ADVANTAGE

The Company believes that its competitive position is supported by its integrated technology capabilities and expanding service portfolio.

Key strengths include:

- Integrated IT infrastructure and technology solution capabilities;
- Growing capabilities in cloud, cybersecurity and managed services;
- AMD Centre of Excellence and Cloud Lab initiatives;
- Strategic relationships with technology and service partners;
- Ability to provide hardware, infrastructure and technology support services;
- Expanding geographic support presence;
- Development of an associate partner/business development ecosystem; and
- Strengthening of quality, information security and process maturity capabilities through relevant certifications and assessments.

The Company continues to focus on customer-centric solutions, technology partnerships and development of specialised capabilities to strengthen its competitive position.

8. FINANCIAL PERFORMANCE

The Company's financial performance during FY 2025–26 reflected significant improvement in revenue and profitability as compared with FY 2024–25.

Financial Highlights
(Rs. in lakh)

Particulars	FY 2025–26	FY 2024–25	Change
Revenue from Operations (Net)	5,847.26	3,650.59	60.17%
Other Income	18.51	29.60	(37.47%)
Total Revenue Income	5,865.78	3,680.19	59.39%
Expenditure	5,806.84	3,668.02	58.31%
Profit Before Tax	58.94	12.16	384.54%
Profit After Tax	57.52	(5.70)	Significant

Revenue from Operations increased from ₹3,650.59 lakh in FY 2024–25 to ₹5,847.26 lakh in FY 2025–26, registering growth of approximately 60.17%.

Total Revenue Income increased from ₹3,680.19 lakh to ₹5,865.78 lakh, representing growth of approximately 59.39%.
Profit Before Tax increased from ₹12.16 lakh in FY 2024–25 to ₹58.94 lakh in FY 2025–26, representing an increase of approximately 384.54%.

The Company reported a Profit After Tax of ₹57.52 lakh during FY 2025–26 as against a loss after tax of ₹5.70 lakh in FY 2024–25, reflecting a significant turnaround in profitability.

The improvement in financial performance was primarily supported by increased business volumes, execution of customer orders, growth in IT infrastructure and technology solutions and expansion of the Company's business relationships and service capabilities.

The Company continued to incur expenditure towards business development, expansion of service capabilities, technology initiatives and strengthening of its operational infrastructure. Management remains focused on improving operating efficiencies, strengthening margins and increasing the contribution from value-added technology services.

Financial Performance vis-à-vis Operational Performance:

The financial performance of the Company during FY 2025–26 reflects an improvement in its operational performance. Revenue from Operations increased from ₹3,650.59 lakh in FY 2024–25 to ₹5,847.26 lakh in FY 2025–26, representing an increase of approximately 60.17%.

The growth in revenue was supported by increased business volumes, execution of customer orders and continued focus on the Company's IT infrastructure, technology solutions and service offerings. The Company also continued to strengthen its capabilities in areas such as IT infrastructure, cloud, cybersecurity, managed services and other technology-enabled solutions.

The improvement in operational performance was accompanied by an improvement in profitability. Profit Before Tax increased from ₹12.16 lakh in FY 2024–25 to ₹58.94 lakh in FY 2025–26, while the Company reported Profit After Tax of ₹57.52 lakh during FY 2025–26 as against a loss of ₹5.70 lakh in FY 2024–25.

The Company continues to focus on expanding its customer base, strengthening technology and service capabilities, improving operational efficiencies and developing strategic business relationships to support sustainable growth.

9. KEY FINANCIAL RATIOS

The following key financial ratios shall be incorporated based on the audited financial statements for FY 2025–26:

Ratio	Particulars	Ratio as on	Ratio as on	% Variance	Reason for change exceeding 25%
	Description	For the year ended March 31, 2026	For the year ended March 31, 2025		
Current Ratio	Measures a company's ability to pay short-term obligations or those due within one year.	1.52	6.01	-74.70%	The ratio has decreased significantly as compared to previous year, primarily due to a increase in current liabilities particularly borrowings, resulting in a reduced liquidity position.
Debt-Equity Ratio	Compares a company's total liabilities to its shareholder equity and can be used to evaluate how much leverage a company is using.	0.03	0.04	-28.73%	The ratio has decreased as compared to the previous year, mainly due to a reduction in borrowings and a corresponding increase in shareholders' equity, resulting in a lower proportion of debt in the capital structure.
Debt Service Coverage Ratio	It indicates the ability of the company to service its Debt obligations, both principal and interest, from earnings generated from its operations.	11.25	3.55	217.22%	The Company has repaid significant borrowings during the year leading to a reduction in Interest cost & decrease in Total Debt due to which there is an increase in the ratio.
Return on Equity Ratio	It is a measure of financial performance calculated by dividing net income by shareholders' equity.	0.04	- 0.0045	-1065.49%	The ratio has increase as compared to previous year, primarily due to increase in profitability during the year along with an increase in the Average Shareholders' Equity base, resulting in a higher return on equity.
Inventory turnover ratio	It is the rate that inventory stock is sold, or used, and replaced.	14.76	6.67	121.23%	The ratio has increased as compared to the previous year, primarily due to a reduction in average inventory held during the year, resulting in improved efficiency in inventory utilisation.
Trade Receivables turnover ratio	It is a measure that quantifies a company's effectiveness in collecting its accounts receivable.	2.78	4.49	-38.14%	The decrease in ratio is primarily on account of decreased collection efficiency in the Current year resulting in a reduction in the 'Average Trade Receivables' outstanding during the year.
Trade payables turnover ratio	It measures the average number of times a company pays its creditors over an accounting period.	4.01	8.48	-52.75%	Increase in credit Purchases & increase in trade payable leading to decrease in trade payable turnover ratio.

Net capital turnover ratio	It calculates how efficiently a company uses working capital to generate sales.	4.67	4.29	8.93%	-
Net profit ratio	It measures how much net income or profit is generated as a percentage of revenue.	0.01	- 0.0015	-733.16%	The ratio has increased as compared to the previous year, primarily due to a inclines in net profit margins, which increase the overall profitability in relation to revenue from operations.
Return on Capital employed	It measures the company's profitability after factoring in the capital used to achieve that profitability.	0.05	0.05	-1.45%	-
Interest Coverage Ratio	Measures the Company's ability to meet its interest obligations from its earnings.	7.21	1.22	489.34%	The ratio increased significantly primarily due to a substantial increase in Profit Before Tax coupled with a significant reduction in finance costs during FY 2025–26.
Operating Profit Margin	Measures the operating profitability of the Company as a percentage of revenue from operations.	0.85%	1.03%	-17.48%	-
Net Profit Margin	Measures the net profitability of the Company as a percentage of revenue from operations.	0.98%	-0.16%	Not meaningful	The ratio improved from a negative margin of 0.16% in FY 2024–25 to a positive margin of 0.98% in FY 2025–26, primarily due to the significant improvement in profitability during the year.
Return on Net Worth	Measures the return generated on the shareholders' net worth	4.47%	-0.67%	Not meaningful	The ratio improved from a negative return of 0.67% in FY 2024–25 to a positive return of 4.47% in FY 2025–26, primarily due to the significant improvement in profitability during the year.

General Ratios:

Gross Profit Ratio	Measures profit from direct operation of Organisation.	0.10	0.11	-8.54%	-
EBITDA Ratio	-	0.02	0.03	-23.60%	-

The reasons for material variations in the above ratios will be provided based on the audited financial statements and underlying operational and financial factors.

10. OPPORTUNITIES

The Company believes that continued digital transformation and increasing dependence on technology provide significant opportunities across its business segments.

The key opportunities identified by the Company include:

- Increasing adoption of cloud infrastructure and cloud services;
- Growing demand for managed IT and technology support services;
- Increasing cybersecurity awareness and security requirements;
- Business opportunities arising from data protection and DPDP-related requirements;
- Increasing technology adoption by enterprises and institutions;
- Growing demand for integrated IT infrastructure and technology lifecycle management;
- Opportunities in the Banking, Financial Services and Insurance (BFSI) sector;
- Opportunities in the FinTech ecosystem;
- Government and institutional digitalisation projects;
- Expansion of the Company's geographic and partner network; and
- Cross-selling of IT hardware, infrastructure, cloud, cybersecurity and managed services.

The Company intends to leverage its technology partnerships, expanding service capabilities and geographic presence to pursue these opportunities in a measured and sustainable manner.

11. THREATS AND CHALLENGES

The IT and technology industry is characterised by rapid technological changes, intense competition and evolving customer requirements.

The Company faces competition from established technology companies, system integrators, specialised service providers and other market participants. Competitive intensity may result in pricing pressure and may impact operating margins.

Rapid technological developments may also result in shorter product and technology lifecycles, requiring continuous investment in knowledge, technology capabilities and strategic partnerships.

Other challenges may include fluctuations in hardware prices, supply-chain disruptions, vendor dependencies, customer credit cycles, working capital requirements and the need to continuously develop specialised technical capabilities.

The Company also operates in an environment where cybersecurity threats and data protection requirements are continuously evolving. Management continues to monitor these developments and strengthen the Company's capabilities and processes accordingly.

12. RISK MANAGEMENT FRAMEWORK

The Company follows a risk management approach aimed at identifying, assessing, mitigating, monitoring and reporting material risks that may affect its business and operations.

The principal areas of risk considered by the Company include:

Risk Category	Key Risk	Broad Mitigation Approach
Operational Risk	Operational disruptions, process inefficiencies and service delivery risks	Process controls, monitoring and periodic reviews
Financial Risk	Revenue fluctuations, cost pressures and liquidity requirements	Financial monitoring, budgeting and periodic review
Credit Risk	Delays in customer payments and receivables	Customer assessment and receivables monitoring
Cybersecurity Risk	Cyberattacks, data breaches and security incidents	Information security controls, security practices and continuous monitoring
Compliance Risk	Changes in laws, regulations and industry requirements	Compliance monitoring and periodic review
Market Risk	Competition, changing customer requirements and economic conditions	Market monitoring, diversification and strategic partnerships
Technology Risk	Rapid technological changes and obsolescence	Technology evaluation, partner engagement and capability development
Human Resource Risk	Talent acquisition, retention and skill requirements	Employee development, training and HR processes
Supply Chain / Vendor Risk	Vendor dependency, availability and pricing fluctuations	Vendor relationships, procurement planning and monitoring

The Company continues to review its risk environment and take appropriate measures based on the nature and materiality of identified risks.

13. RISKS AND CONCERNS

Competition Risk
The Company operates in a competitive market with the presence of established players and specialised technology service providers. Increased competition may exert pressure on pricing, customer acquisition and margins.

Technology Obsolescence Risk
Rapid technological advancement may result in obsolescence of products and technologies. The Company seeks to address this risk through continuous engagement with technology partners and development of newer service capabilities.

Supply Chain and Vendor Risk
Availability, pricing and delivery of hardware and technology products may be affected by supply-chain conditions, vendor policies and market fluctuations. The Company seeks to mitigate such risks through vendor relationships and appropriate procurement planning.

Customer and Credit Risk
The Company's business involves credit exposure to customers and delays in collection may affect working capital and liquidity. The Company monitors customer receivables and undertakes appropriate credit and collection measures.

Working Capital and Liquidity Risk
Growth in business volumes may increase working capital requirements. The Company continues to monitor cash flows, receivables and working capital requirements in line with its business activities.

Cybersecurity and Data Protection Risk
As the Company expands its cloud, cybersecurity and managed services offerings, protection of information systems and data remains an important operational consideration. The Company continues to strengthen its technology capabilities, information security processes and compliance framework.

Regulatory Risk
Changes in technology, cybersecurity, data protection and other applicable regulatory requirements may affect the Company's operations. The Company monitors applicable regulatory developments and seeks to maintain appropriate compliance mechanisms.

14. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems and procedures commensurate with the size, scale and nature of its operations.
The internal control framework is designed to provide reasonable assurance regarding the reliability of financial reporting, safeguarding of assets, prevention and detection of fraud and errors, operational efficiency and compliance with applicable laws and regulations.

The Company's internal controls cover, among other areas, financial reporting, procurement, sales, inventory, receivables, payments, authorisation processes and operational activities.
The adequacy and effectiveness of internal financial controls are reviewed periodically by the management and through the Company's internal audit mechanism. Significant observations, if any, are reviewed by the appropriate management and corrective measures are undertaken.

Based on the management's assessment and the reports available during the year, the internal control systems of the Company were considered adequate and operating effectively, commensurate with the size and nature of its operations.

15. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources remain an important component of the Company's growth strategy, particularly in view of its increasing focus on specialised technology and service offerings.
As at 31 March 2026, the Company had 35 employees.

During the year, the Company implemented PeopleHR software with the objective of improving employee management, HR processes and administrative efficiency.

The Company continues to focus on employee capability development, strengthening technical and functional skills and fostering a work environment conducive to professional development and organisational growth.
The Company maintains cordial and constructive relations with its employees and continues to focus on employee development, training and retention.

16. QUALITY, INFORMATION SECURITY AND PROCESS CAPABILITIES

During FY 2025–26, the Company continued to strengthen its quality, information security and process management capabilities.

The Company maintained/obtained the following certifications and assessments during the relevant period:

- ISO 9001:2015 – Quality Management System;
- ISO 27001:2022 – Information Security Management System, obtained on 24 November 2025;
- ISO 10002:2024 – Customer Satisfaction Management / Complaints Handling;
- CMMI Level 5 – Process Maturity Assessment Framework, obtained on 10 July 2025.

These certifications and assessments support the Company's focus on quality management, information security, customer satisfaction and process maturity.

17. FUTURE OUTLOOK AND BUSINESS STRATEGY

The Company remains cautiously optimistic about the medium- to long-term prospects of the IT infrastructure, cloud, cybersecurity and managed services markets.
For FY 2026–27, the Company intends to focus on strengthening its existing business verticals while selectively developing new technology services and markets.

The Company's key focus areas include:

- Expansion of cloud infrastructure and related services;
- Development of cybersecurity and managed security services;
- Opportunities arising from DPDP and related data protection requirements;
- Expansion into BFSI and FinTech customer segments;
- Strengthening managed services capabilities;
- Expansion of the Company's presence in the Western and North-Eastern regions;
- Development of strategic technology and service partnerships; and
- Expansion of the associate partner and business development network.

The Company may undertake investments in technology, infrastructure, people and business development activities based on business requirements and available resources. The Company has considered a capital expenditure plan of approximately ₹5 crore for FY 2026–27, subject to business requirements, management evaluation, availability of resources and applicable approvals.
The Company will continue to pursue growth opportunities while maintaining an appropriate focus on profitability, cash flows, working capital management and risk mitigation.

18. DEVELOPMENTS SUBSEQUENT TO THE FINANCIAL YEAR

Subsequent to 31 March 2026, the Company continued to strengthen its cybersecurity and data protection capabilities and explore opportunities arising from increasing demand for cybersecurity, data protection and technology compliance services.
The Company obtained/achieved additional certifications and assessments subsequent to the financial year-end, including:

- ISO 37001:2016 – Anti-Bribery Management System, dated 30 April 2026;
- SOC 2 – Security and Compliance Attestation, dated 18 May 2026; and
- GDPR-related compliance assessment/attestation, dated 18 May 2026.

These developments further support the Company's focus on corporate governance, information security, process maturity, data protection and compliance.

The Company continues to evaluate and develop opportunities in cybersecurity and DPDP-related services as part of its broader technology services strategy.

19. MANAGEMENT'S ASSESSMENT OF FY 2025–26

FY 2025–26 was a year of business growth, improved profitability and capability development for the Company. Revenue from Operations increased by approximately 60.17%, from ₹3,650.59 lakh in FY 2024–25 to ₹5,847.26 lakh in FY 2025–26. The Company also recorded a significant improvement in profitability, with Profit Before Tax increasing from ₹12.16 lakh to ₹58.94 lakh and Profit After Tax improving from a loss of ₹5.70 lakh to a profit of ₹57.52 lakh.

The improvement in performance was supported by increased customer engagement, execution of IT infrastructure and technology orders, development of new business opportunities and expansion of the Company's technology and service capabilities.

The Company also made significant efforts towards strengthening its future growth platform through the AMD Centre of Excellence, Cloud Lab, cybersecurity initiatives, strategic partnerships, geographic expansion and development of new service capabilities.

Management recognises that expansion into new technology and service segments requires continued investment in people, technology, infrastructure and business development. Accordingly, the Company remains focused on achieving sustainable growth while maintaining prudent financial and operational management.
Management believes that the Company's expanding technology portfolio, strategic partner ecosystem, growing presence in cloud and cybersecurity and focus on managed services and data protection provide a foundation for future growth.

20. CAUTIONARY STATEMENT
Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may constitute “forward-looking statements” within the meaning of applicable securities laws and regulations.

These statements are based on certain assumptions and expectations of future events and are subject to risks and uncertainties. Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market demand, competition, technology, regulatory requirements, customer behaviour, supply-chain conditions, availability of resources and other factors beyond the Company's control.
The Company assumes no obligation to publicly update or revise any forward-looking statements based on subsequent events or developments, except as may be required under applicable laws and regulations. rs.

For and on behalf of Board of Directors of
3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

ANNEXURE-3

Statement of Disclosure of Remuneration under Section 197 of Companies Act, 2013 and Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

1. The percentage increase in remuneration of the Directors, Chief Executive Officer, Chief Financial Officer and the Company Secretary during the Financial Year 2025-26, the ratio of remuneration of each of the Director to the median remuneration of the employees of the Company for the Financial Year under review and the comparison of remuneration of each Key Managerial personnel (KMP) against the performance of the Company are given below:

Sr. No.	Name of Director/KMP	Designation	Remuneration for F.Y. 2025-26 (in Rs.)	Percentage increase in Remuneration	Ratio of remuneration of each Director to median remuneration of Employees
1	Ranjit Kulladhaja Mayengbam	Chairman & Managing Director	60.00 Lakhs	0	15.93:1
2	Gangarani Devi Mayengbam	Executive Director & *Chief Financial Officer	33.60 Lakh	0	8.92:1
3	Sujeet Dinanath Naik	Non-Executive & Non-Independent Director	0	0	0
4	Pandurang Avinash Deokar	Non-Executive & Independent Director	0	0	0
5	Dhirendra Sidh Nath Trivedi	Non-Executive & Independent Director	0	0	0
6	Shailendra Ramesh Ganeshe	Non-Executive & Independent Director	0	0	0
7	Gurpreet Kaur Jaggi	Non-Executive & Non-Independent Director	0	0	0
8	Hashyadeep Dilipkumar Dave	Chief Executive Officer	37.37 Lakh	0	9.92:1
9	Bharat Patil	Company Secretary & Compliance Officer	7.68 Lakh	0	2.04:1

**Appointed during the year as described in point 11.*

Sitting fees paid to the Directors: During the year total fees of Rs. 75,555/- sitting fees were paid to directors.

2. The median remuneration of employees for the Financial Year is Rs. 3,76,692/-. The percentage increase/ (decrease) in the median remuneration of Employees in the financial year 2025-26 is (-17.61%) i.e., as compare to financial year 2024-25.

3. The Company has 35 (Thirty-Five) permanent employees on the rolls of Company as on 31st March, 2026

4. Average percentile increases already made in the salaries of employees other than the Managerial Personnel in the last Financial Year and its comparison with the percentile increase in the managerial remuneration and justification thereof and highlighting if there were any exceptional circumstances for the increase in the managerial remuneration: The average percentage decrease in the salaries of employees other than the Managerial Personnel during the financial year was 7.62%, as compared to Nil (0%) increase in the managerial remuneration. The decrease in the average salary is primarily attributable to the increase in the number of employees during the financial year. There were no exceptional circumstances for any increase in managerial remuneration during the financial year.

5. The Company has formulated a Nomination and Remuneration policy as required under Section 178 of the Companies Act, 2013 and the remuneration paid to employees are as per the remuneration policy of the Company.

   During the year under review, there were no employees of the Company drawing remuneration of Rs.1.20 Crore p.a. and above being employed throughout the financial year.

6. Particulars of the top 10 employee in respect of the remuneration drawn during the year 2025-26 are as under:

Sr. No.	Name of Employee	Designation of the employee	Remuneration (Rs.)	Date of Commencement of employment	Age (Date of Birth)	Nature of employment, whether contractual or otherwise	Last employment held by such employee	Qualification	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
1	Ranjit Kulladhaja Mayengbam	Chairman & Managing Director	60,00,000	24-03-2015	49	Permanent	-	MBA	Wife - Gangarani Devi Mayengbam
2	Hashyadeep D Dave	CEO	37,37,340	08-08-2024	46	Permanent	-	MBA	No
3	Gangarani Devi Mayengbam	Director & *CFO	33,60,000	24-03-2015	48	Permanent	-	MA	Husband - Ranjit Kulladhaja Mayengbam
4	Anil Bhat	VP Sales	16,57,824	12-06-2018	47	Permanent	-	MBA	No
5	Iqbal Shaikh	Sr. Sales Manager	9,93,600	08-05-2018	44	Permanent	-	BA	No
6	Govind Sahu**	GM Services	9,79,776	17-08-2015	60	Permanent	-	MA	No
7	Bharat S Patil	Company Secretary & Compliance officer	7,68,840	05-03-2025	34	Permanent	-	CS	No
8	Manikumar Thoudam	Sr. pre-Sales Engineer	6,67,893	01-01-2016	39	Permanent	-	BBA	Relative of Director (Mrs. Gangarani Devi Mayengbam)
9	Tushar Nikhar	Sr. Sales Manager	6,40,395	12-04-2022	44	Permanent	-	BA, Diploma in E&T	No
10	Sonu Yadav	Sr. Network Engineer	5,82,322	19-03-2019	36	Permanent	-	H.S.C, MCITP, MCTS	No

** Appointed during the year as described in point 11 of this Annual report.*
***Mr. Govind Sahu has resigned from 30th November, 2025*

For and on behalf of Board of Directors of
3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

ANNEXURE - 4

ANNUAL REPORT ON SEXUAL HARASSMENT POLICY

Complaints Status for the period 01/04/2025 to 31/03/2026

Total Complaints Received	0
Total Resolved Complaints	0
Total Pending Complaints	0
Total Complaints Withdrawn	0

For and on behalf of Board of Directors of

3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Name: Gangarani Devi Mayengbam
Designation: Presiding Officer
Address: Pune

Date: 07th September, 2026
Place: Pune

ANNEXURE–5

LIST OF TOP 10 PUBLIC SHAREHOLDERS AS ON 31.03.2026

Sr. No.	Name	Shareholding
1	GOLD CIRCLE VENTURE PARTNERS LLP	11.79%
2	VIMAL KISHORE PARWAL	1.06
3	ARPNA GARG	0.70
4	SUHAN LATA	0.66
5	JASON SAVIO MENEZES	0.66
6	NISHA KUMARI	0.63
7	RAJESHKUMAR RAJNIKANT SHAH	0.47
8	LEELA NAGA KUMAR KOTA	0.40
9	VIMAL KISHORE PARWAL	0.37
10	DILIP KUMAR PODDAR	0.37

For and on behalf of Board of Directors of

3C IT Solutions & Telecoms (India) Limited
(Formerly known as 3C IT Solutions & Telecoms (India) Private Limited)

Sd/-
Authorized Signatory
Name: Ranjit Kulladhaja Mayengbam
Designation: Chairman & Managing Director
DIN: 06929013
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060

Sd/-
Authorized Signatory
Name: Gangarani Devi Mayengbam
Designation: Director & CFO
DIN: 07093162
Address: Flat no. 302, Tiara-A, Palace Orchard Society, Undri, Pune, Maharashtra – 411060.

Date: 07th September, 2026
Place: Pune

ANNEXURE–6

Form No. MR-3
SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
3C IT Solutions & Telecoms (India) Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **3C IT Solutions & Telecoms (India) Limited** (formerly known as 3C IT Solutions & Telecoms (India) Private Limited) (hereinafter called 'the Company') bearing CIN: L72200PN2015PLC154459. The secretarial audit was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has generally proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed, and other records maintained by 3C IT Solutions & Telecoms (India) Limited for the financial year ended on 31st March 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
iii. The Depositories Act, 2018 and the Regulations and Byelaws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
   d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable)
   e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable)
   f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable)
   h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not Applicable) and;
   i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (As per Regulation 15 of SEBI LODR, Regulation 17 to Regulation 27 and clauses (b) to (i) and (t) of Sub-Regulation (2) of Regulation 46 and Para C, D & E Schedule V are not applicable to the Company);

vi. Since the Company is engaged in providing IT support services to organizations and consulting business. There are no specific laws applicable to such sector.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India;
(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), if applicable.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to the following observations:

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")

The copy of the Annual report for financial year 2024-25 was submitted to the stock exchange beyond the time limit prescribed in Regulation 34(1)(a) of SEBI LODR Regulations and to that extent the Company has not complied with the said Regulation. A fine of Rs. 47200/- was levied by BSE Limited on the Company for the said contravention and the Company has paid the specified amount of fine.

We further report that subject to our observations:

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings were carried out unanimously. As per the records available in the said minutes, there were no dissenting views expressed by any director in the meetings.

The Company has duly filed the E-Forms with the Registrar of Companies, Ministry of Corporate Affairs, except for a few instances, where the forms were filed beyond prescribed time with payment of additional fees.

We further report that the systems and processes in the Company monitor and ensure compliance with applicable laws, rules, regulations and guidelines need further improvement considering the size and operation of the Company.

We further report that:

1. The disclosures given in 'Management Discussion and Analysis' section in the Annual report are to be given under the appropriate heads as specified in Regulation 34 read with Para B of Schedule V of SEBI LODR Regulations.
2. The statement with respect to the compliance of the provisions relating to the Maternity Benefits Act, 1961 as specified in Rule 8(5)(xiii) of Companies (Accounts) Rules, 2014 is to be included in the Boards' report of the Company, which is mandated pursuant to the Companies (Accounts) Second Amendment Rules, 2025 dated 30th May 2025.
3. The information with respect to the appointment of Gurpreet Kaur Jaggi was not adequately provided to the shareholders of the Company in the notice of Annual General Meeting as specified in sub-regulations (a) to (e) of Regulation 36(3) of SEBI LODR Regulations.

We further report that during the audit period

During the audit period the Company has not initiated any actions such as
(i) Public/Right/Preferential issue of shares / debentures/sweat equity, etc.
(ii) Redemption / buy-back of securities
(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
(iv) Merger / amalgamation / reconstruction, etc.
(v) Foreign technical collaborations

having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

For KANJ & CO. LLP
Company Secretaries

Sd/-
Sunil G Nanal
Partner
FCS No. 5977
CP No. 2809

UDIN: F005977H001408191
Firm Unique Code: P2000MH005900
Peer Review Number: 6309/2024

Date: 07/09/2026
Place: Pune

ANNEXURE–7

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

To,
THE MEMBERS OF,
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Financial Statements:

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the **Companies (Auditor's Report) Order, 2020 ("the Order")**, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure A**", a statement, on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   "Except AS-15 Employee Benefits, the Company has not done any provision for gratuity, we cannot form opinion of its effect on profitability."

   e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B".** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
      ii. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There has been no delay in transferring amounts, as there are no amounts required to be transferred, to the Investor Education and Protection Fund by the Company.
      iv. (1) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(2) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(3) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. In our opinion, according to information, explanations given to us, the remuneration paid by the company to it is within the limits laid under Section 197 read with schedule V of the act and the rules thereunder.

For CMRS and Associates LLP
Chartered Accountants
(Firm Reg. No. 101678W/W100068)

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

<u>Annexure A to the Independent Auditors' Report on Even Date on the Financial Statements of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED for the Year Ended March 31, 2026</u>

Matters specified in paragraphs 3 and 4 of the Companies Auditor's Report Order, 2020

i. Property, Plant and Equipment and Intangible Assets

a. **<u>Proper records</u> –**

(i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment except as represented by the management. The Company is in the process of updating certain information in relation to old assets.

(ii) The Company has maintained proper records showing full particulars of intangible assets.

b. **<u>Physical verification</u>** - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment. In accordance with this programme, Property, Plant and Equipment are verified once in every three years and in our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

c. **<u>Title deeds of Immovable Properties</u>**: There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), held by the Company and accordingly, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company.

d. The company has not revalued its Property, Plant and Equipment (Including Right of Use Asset) or intangible assets or both during the year. Accordingly, the provisions stated in paragraph 3(i) (d) of the Order are not applicable to the Company.

e. No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.

ii. Inventories and Working Capital

a. As explained to us, the management has conducted the physical verification of inventory at reasonable intervals during the year. The inventory, has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not more than 10% or more in aggregate for each class of inventory and have been properly dealt with in the books of account.

b. The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

iii. Loans, Investments, Guarantees, Securities and Advances in nature of Loan given by the company

(a) According to the information and explanations given to us the Company has not provided any loans or advances in the nature of loans or guarantee or provided security to any other entity during the year and hence reporting under clause 3(iii)(a) is not applicable to the Company.

(b) According to the information and explanations given to us, investment made are in the ordinary course of business and in our opinion, prima facie, not prejudicial to the Company's interest.

(c) According to the information and explanations given to us, the Company has not granted any loans or advances in the nature of loans during the year and hence reporting under clauses 3(iii)(c), (d), (e) and (f) of the Order is not applicable to the Company.

iv. Loan to Directors and investment by company

The Company has not advanced loans to directors / to a company in which the Director is interested to which provisions of section 185 of the Companies Act, 2013 ("the Act") apply and hence not commented upon. The Company has made investments and given guarantees/provided security which is in compliance with the provisions of section 186 of the Act.

v. Deposits

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. Cost Records

We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act in respect of its goods and services provided and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records.

vii. Statutory dues

a. **Statutory Dues for more than 6 months:** In our opinion, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Profession Tax, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, and cess to the extent applicable and any other material statutory dues applicable to it. According to the information and explanations given to us there were no outstanding statutory dues as on 31st March, 2026 for a period of more than six months from the date they became payable.

b. **Dispute for Tax and Duty: -** According to the information and explanations given to us, as at the end of the financial year, there are no dues on account of sales tax, income tax, customs duty, wealth tax, service tax, excise duty, cess and any other material statutory dues as may be applicable, that have not been deposited on account of any dispute other than the following:

Name of Statute	Nature of the Dues	Amounts (Rs.)	Period to which the Amount relates	Forum where the dispute is pending
Income Tax	Outstanding Demand	16,48,017	2022-23	Commissioner of Income Tax (Appeals)

viii Unrecorded Income

According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix Repayment of Loans and utilisation of loans raised

a. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

b. According to the information and explanations given to us, and on the basis of our audit procedures, we report that the company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

c. Based upon the audit procedures performed and the information and explanations given by the management, the moneys raised by way of term Loans have been applied for the purpose for which they were obtained.

d. According to the information and explanations given to us, given the nature of the business, where the Company sells laptops and such laptops form part of the inventory. However, simultaneously the Company rents out the laptops, where these laptops are recorded as assets in the books of account. The treatment of such transactions varies on a case-to-case basis. As a result, it becomes challenging to verify whether working capital funds were used to purchase fixed assets in such cases. Therefore, we disclaim responsibility for confirming the allocation of working capital funds to the acquisition of fixed assets as discussed above.

e. The company does not have any subsidiaries, associates or joint ventures. Accordingly reporting under Clause 3(ix)(e) of the Order is not applicable to the Company.

f. The company does not have any subsidiaries, associates or joint ventures. Accordingly reporting under Clause 3(ix)(f) of the Order is not applicable to the Company.

x Utilisation of IPO/further Public offer and Private Placement or Preferential issue

a. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi Reporting of Fraud/Whistle-blower complaints

a. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company or on the company has been noticed or reported during the period.

b. In our opinion no report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. No whistle-blower complaints were received; hence consideration of whistle-blower complaints is not applicable. Accordingly, the provisions of clause 3 (xi)(c) of the Order is not applicable to the Company and hence not commented upon.

xii Nidhi Company

a. The Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii)(a), (b), (c) of the Order are not applicable to the Company.

xiii Related Party Transactions

In our opinion, the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv Comment on Internal Audit

a. In our opinion and according to the information and explanations given to us, the Company has an internal audit system as per the provisions of Section 138 of the Act which is commensurate with the size and nature of its business.
b. The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

xv Non cash Transaction

The company has not entered into any non-cash transactions with directors or persons connected to its directors and the provisions of section 192 of the Act are not applicable to the company therefore not commented upon.

xvi Register under RBI Act 1934

a. The company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) (a) (b) (c) & (d) of the Order are not applicable to the Company and hence not commented upon.

xvii Cash Losses

The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii Change of Statutory Auditors

There has been no resignation of the statutory auditors during the year and accordingly requirement to report on clause 3(xviii) of the Order is not applicable to the Company.

xix Material Uncertainty

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx Corporate social Responsibility (CSR)

According to the information and explanations given to us and based on our verification, the provisions of section 135 of the Act are not applicable to the Company, hence not commented upon.

xxi Qualification

The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For CMRS and Associates LLP
Chartered Accountants
(Firm Reg. No. 101678W/W100068)

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

Annexure B to the Independent Auditors' Report on Even Date on the Financial Statements for the Year Ended March 31, 2026

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the Internal Financial Controls over financial reporting of **3C IT Solutions & Telecoms (India) Ltd** (the "Company") as of 31st March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that -

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

During the year there are no instances of collision or improper management, but because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. Certain process and control lapses were noted during our review of the internal audit findings; however, these did not have a quantifiable impact on the financial statements. Management has been advised to strengthen documentation and monitoring in the areas of Purchase, Revenue and Inventory-related processes.

For CMRS and Associates LLP
Chartered Accountants
(Firm Reg. No. 101678W/W100068)

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(CIN: L72200PN2015PLC154459)
Reg off: Assem Building 6th Floor, near Ghorpadi Railway Overbridge, Pingale Wasti, Mundhwa, Pune 411036

BALANCE SHEET AS ON 31ST MARCH, 2026

PARTICULARS	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	3	3,01,00,000	3,01,00,000
(b) Reserves and surplus	4	10,27,28,125	9,69,76,618
(c) Share Application Money pending allotment	I.2.1		
	(A)	**13,28,28,125**	**12,70,76,618**
Non-current liabilities			
(a) Long-term borrowings	5	34,25,888	39,28,408
(b) Deferred tax liabilities (net)	6	-	6,65,763
	(B)	**34,25,888**	**45,94,171**
Current liabilities			
(a) Short-term borrowings	7	7,50,000	16,77,026
(b) Trade payables	8		
(i) Total outstanding dues of micro enterprises and small enterprises; and		4,90,320	12,195
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		24,29,40,751	1,81,33,213
(c) Other current liabilities	9	42,63,138	9,32,005
(d) Short-term provisions	10	9,89,274	32,90,948
	(C)	**24,94,33,483**	**2,40,45,387**
TOTAL	**(A+B+C)**	**38,56,87,497**	**15,57,16,177**
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11(a)	57,20,533	1,12,14,052
(ii) Intangible assets	11(b)	15,973	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Other Non Current Assets		-	-
(c) Deferred tax assets (net)	6	6,75,437	-
	(A)	**64,11,943**	**1,12,14,052**
Current assets			

(a) Inventories	12	3,42,35,443	3,71,70,866
(b) Trade receivables	13	32,94,94,242	9,30,20,266
(c) Cash and cash equivalents	14	46,13,719	74,49,842
(d) Short-term loans and advances	15	97,19,537	65,57,604
(e) Other current assets	16	12,12,613	3,03,547
	(B)	**37,92,75,554**	**14,45,02,125**
TOTAL	**(A+B)**	**38,56,87,497**	**15,57,16,177**
Summary of material accounting policies	**2**		

The accompanying notes are an integral part of these financial statements
As per our report of even date

For CMRS & Associates LLP
Chartered Accountants
Firm Registration No. 101678W/W100068

For and on behalf of the Board of Directors of
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

Sd/-
Ranjit Mayengbam
(Chairman & Managing Director)
DIN: 06929013
Place: Pune
Date: 07/09/2026

Sd/-
Gangarani Mayengbam
(Director & CFO)
DIN: 07093162
Place: Pune
Date: 07/09/2026

Sd/-
Hashyadeep Dave
(Chief Executive Officer)
Place: Pune
Date: 07/09/2026

Sd/-
Bharat Patil
(Company Secretary & Compliance Officer)
Place: Pune
Date: 07/09/2026

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(CIN: L72200PN2015PLC154459)
Reg off: Assem Building 6th Floor, near Ghorpadi Railway Overbridge, Pingale Wasti, Mundhwa, Pune 411036

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from operations (net)	17	58,47,26,476	36,50,58,507
Other Income	18	18,51,380	29,60,082
Total Income		**58,65,77,856**	**36,80,18,589**
Expenses:			
(a) Cost of materials consumed		-	-
(b) Purchases of stock-in-trade	19	52,41,20,644	30,24,14,076
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	29,35,423	2,32,75,378
(d) Employee benefits expense	21	3,02,67,167	2,30,56,903
(e) Finance costs	22	9,49,637	54,93,853
(f) Depreciation and amortisation expenses	23	75,35,022	50,96,028
(g) Other expenses	24	1,48,76,353	74,65,861
Total Expenses		**58,06,84,245**	**36,68,02,099**
Profit before Tax		**58,93,610**	**12,16,489**
Exceptional items		-	-
Profit / (Loss) before extraordinary items and tax (5 + 6)		**58,93,610**	**12,16,489**
Extraordinary items		-	-
Profit / (Loss) before tax (7 + 8)		**58,93,610**	**12,16,489**
Tax expense:			
(a) Current tax expense for current year		14,83,304	-
(b) Income tax expense relating to prior years		-	-
(c) Deferred tax	11	(13,41,200)	17,86,406
Profit / (Loss) from continuing operations (9 +10)		**57,51,507**	**(5,69,917)**
Profit for the year		**57,51,507**	**(5,69,917)**
Earnings per share:			
(a) Basic			
(I) Continuing operations		0.96	(0.09)
(ii) Total operations		0.96	(0.09)
(b) Diluted			
(I) Continuing operations		0.96	(0.09)
(ii) Total operations		0.96	(0.09)

The accompanying notes are an integral part of these financial statements
As per our report of even date

For CMRS & Associates LLP Chartered Accountants Firm Registration No. 101678W/W100068	For and on behalf of the Board of Directors of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED	
Sd/- CA. RISHI V LODHA (Partner) Membership No.: 135610 Place: Pune Date: 07/09/2026 UDIN: 26135610MABCXY8733	Sd/- Ranjit Mayengbam (Chairman & Managing Director) DIN: 06929013 Place: Pune Date: 07/09/2026	Sd/- Gangarani Mayengbam (Director & CFO) DIN: 07093162 Place: Pune Date: 07/09/2026
	Sd/- Hashyadeep Dave (Chief Executive Officer) Place: Pune Date: 07/09/2026	Sd/- Bharat Patil (Company Secretary & Compliance Officer) Place: Pune Date: 07/09/2026

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(CIN: L72200PN2015PLC154459)
Reg off: Assem Building 6th Floor, near Ghorpadi Railway Overbridge, Pingale Wasti, Mundhwa, Pune 411036

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	For the year ended Mar 31, 2026	For the year ended March 31, 2025
Cash Flows From Operating Activities		
Net Profit After Tax	**57,51,507**	**(5,69,917)**
Add:	-	
Depreciation	75,35,022	50,96,028
Finance Cost	9,49,637	54,93,853
Less:	-	
Interest Received	10,603	22,069
Profit On Sale Of Asset	11,28,611	-
Operating Profit Before Working Capital Changes	**1,30,96,952**	**99,97,896**
Increase/(Decrease) In Trade Payables	22,52,85,664	(3,50,29,232)
Increase/(Decrease) In Other Current Liabilities	33,31,133	(42,13,172)
Increase/(Decrease) In Short Term Provisions	(23,01,674)	(48,07,055)
(Increase)/Decrease In Deferred Tax Asset	(13,41,200)	17,86,406
(Increase)/Decrease In Inventories	29,35,424	2,32,75,378
(Increase)/Decrease In Trade Receivables	(23,64,73,975)	(2,20,68,086)
(Increase)/Decrease In Short Term Loans & Advances	(31,61,934)	13,44,156
(Increase)/Decrease In Other Current Assets	(9,09,066)	(47,550)
Net Cash generated from Operating Activities (A)	**4,61,325**	**(2,97,61,259)**
Cash Flows From Investing Activities		
Purchase Of Fixed Asset	(27,71,642)	(33,87,286)
Deletion Of Fixed Asset	18,42,774	-
Interest Income	10,603	22,069
Cash Flow From Investing Activities (B)	**(9,18,265)**	**(33,65,217)**
Cash Flow From Financing Activities		
Increase in Paid up Share Capital	-	8,54,27,257
Net Repayment Of Long Term Borrowings	(5,02,520)	(1,90,35,416)
Net Repayment Of Short Term Borrowings	(9,27,026)	(2,73,80,461)
Payment Of Finance Cost	(9,49,637)	(54,93,853)

Cash Flow From Financing Activities (C)	**(23,79,183)**	**3,35,17,527**
Net Changes In Cash Flow (A+B+C)	**(28,36,123)**	**3,91,051**
Net Cash & Cash Equivalents At The Beginning	**74,49,842**	**70,58,791**
Net Cash & Cash Equivalents At The End	**46,13,719**	**74,49,842**

The above Cash Flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2021

As per our Report of even date

For CMRS & Associates LLP
Chartered Accountants
Firm Registration No. 101678W/W100068

For and on behalf of the Board of Directors of
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

Sd/-
Ranjit Mayengbam
(Chairman & Managing Director)
DIN: 06929013
Place: Pune
Date: 07/09/2026

Sd/-
Gangarani Mayengbam
(Director & CFO)
DIN: 07093162
Place: Pune
Date: 07/09/2026

Sd/-
Hashyadeep Dave
(Chief Executive Officer)
Place: Pune
Date: 07/09/2026

Sd/-
Bharat Patil
(Company Secretary & Compliance Officer)
Place: Pune
Date: 07/09/2026

Note 3: Share Capital

A. Share Capital

Sr. No.	Particulars	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	Amount	No. of Shares	Amount
(a)	**Authorised Share Capital**				
1	Equity shares with voting rights	1,00,00,000	5,00,00,000	1,00,00,000	5,00,00,000
(b)	**Paid-up Share Capital**				
1	Equity shares with voting rights	60,20,000	3,01,00,000	60,20,000	3,01,00,000
	Total	**60,20,000**	**3,01,00,000**	**60,20,000**	**3,01,00,000**
	Each holder of equity share is entitled for one vote per share and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders. In the event of liquidation of the company , the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the equity shareholders.				

B. Details of Shareholding more than 5% of the aggregate shares in the company:

Sr. No.	Class of shares / Name of shareholder	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	% Holding	No. of Shares	% Holding
(a)	**Equity Shares with Voting Rights**				
1	Mayengbam Ranjit Kulladhaja	28,46,396	47.28%	28,46,396	47.28%
2	Gold Circle	7,09,600	11.79%	7,09,600	11.79%
3	Public Shareholding	22,00,004	36.54%	22,00,004	36.54%

C. Details of Shareholding of the promoters at the end of the year:

Sr. No.	Class of shares / Name of shareholder	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	% Holding	No. of Shares	% Holding
1	Mayengbam Ranjit Kulladhaja	28,46,396	47.28%	28,46,396	47.28%
2	Mayengbam Gangarani Devi	2,64,000	4.39%	2,64,000	4.39%

D. Reconciliation of No. of Shares Outstanding at the end of the year:

	Class of shares / Name of shareholder	As at March 31, 2026	As at March 31, 2025

Sr. No.		No. of Shares	Amount	No. of Shares	Amount
(A)	Shares Outstanding at the beginning of the year	60,20,000	3,01,00,000	43,20,000	2,16,00,000
	Add: Shares issued during the year	-	-	17,00,000	85,00,000
	Add: Bonus Shares Issued during the year	-	-	-	-
	Share outstanding at the end of the year	**60,20,000**	**3,01,00,000**	**60,20,000**	**3,01,00,000**

Note 4: Reserves And Surplus

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
1	**Share Application Money Pending Allotment**	-	-
	Closing balance	**-**	**-**
2	**General reserve**		
	Opening balance	-	-
	Add: Transferred from surplus in Statement of Profit & Loss	-	-
	Less: Bonus Shares Issues out of Reserves	-	-
	Closing balance	**-**	**-**
3	**Surplus / (Deficit) in Statement of Profit and Loss**		
	Opening balance	2,00,49,361	2,06,19,278
	Add: Transferred from surplus in Statement of Profit & Loss	57,51,507	(5,69,917)
	Less: Transfer to General Reserve	-	-
	Closing balance	**2,58,00,868**	**2,00,49,361**
4	**Securities Premium**		
	Opening Balance	7,69,27,257	-
	Add: Share Issue	-	7,69,27,257
	Total	**10,27,28,125**	**9,69,76,618**

Note 5: Statement Of Long-Term Borrowings

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	**From Banks**		
(i)	Secured	31,16,687	38,25,202
(ii)	Unsecured	3,09,201	1,03,206
	Total	**34,25,888**	**39,28,408**

Note 6: Statement Of Deferred Tax (Assets) / Liabilities

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	**On Account of:**		
(i)	Depreciation as per the Income-tax Act, 1961	48,51,307	66,37,098
(ii)	Depreciation as per the Companies Act, 2013	75,35,022	50,96,028
(iii)	Disallowance u/s 43B(1h)	-	(11,04,207)
	Net Difference	**(26,83,714)**	**26,45,277**
(b)	**Deferred tax (Asset) / Liabilities (Net) for current year**	**(6,75,437)**	**6,65,763**
(c)	**Opening Deferred tax (Asset) / Liabilities (Net)**	**6,65,763**	**(11,20,643)**
(d)	**Deferred Tax Expenses charged to Profit & Loss Account**	**(13,41,200)**	**17,86,406**

Note 7: Short-Term Borrowings

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Current maturities of long-term debt	7,50,000	16,77,026
	Total	**7,50,000**	**16,77,026**

Note 8: Trade Payables

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
	Trade payables		
(i)	total outstanding dues of micro enterprises and small enterprises; and	4,90,320	12,195
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	24,29,40,751	1,81,33,213
	Total	**24,34,31,071**	**1,81,45,408**

Trade Payable Ageing FY 2024-25

Sr. No.	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 Year	1-2 years	2-3 years	More than 3 years	
(a)	MSME	12,195	-	-	-	**12,195**
(b)	Others	1,81,27,612	5,601	-	-	**1,81,33,213**
(c)	Disputed Dues - MSME	-	-	-	-	**-**
(d)	Disputed dues - Others	-	-	-	-	**-**
	Total	**1,81,39,807**	**5,601**	**-**	**-**	**1,81,45,408**

Trade Payable Ageing FY 2025-26

Sr.No.	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 Year	1-2 years	2-3 years	More than 3 years	
(a)	MSME	4,90,320	-	-	-	**4,90,320**
(b)	Others	24,23,16,324	2,57,329	3,67,098	-	**24,29,40,751**
(c)	Disputed Dues - MSME					**-**
(d)	Disputed dues - Others					-
	Total	**24,28,06,644**	**2,57,329**	**3,67,098**	**-**	**24,34,31,071**

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 based on the information available with the Company, with respect to identification of Micro and Small Enterprises.

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Amount of Principal due remaining unpaid to any supplier at the end of the accounting year	4,90,320	12,195
(b)	Amount of Interest due remaining unpaid to any supplier at the end of the accounting year	1,35,000	1,35,000
(c)	The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d)	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-	-

(e)	The amount of interest due and payable for the period (where the principal and interest under the MSMED Act, 2006 not paid)	-	57,244
(f)	The amount of interest accrued and remaining unpaid at the end of accounting year	1,35,000.00	1,35,000
(g)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

Note 9: Other Current Liabilities

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Security Deposits	11,38,217	3,37,874
(b)	Advances from Customers	6,96,165	1,40,514
(c)	TDS Payable	9,45,453	4,53,617
(d)	Provision for Income Tax	14,83,304	-
	Total	**42,63,138**	**9,32,005**

Note 10: Short-Term Provisions

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Audit/Professional Fees Payable	6,31,350	8,84,350
(b)	Employee Benefit	23,047	20,39,931
(c)	Other Statutory Dues Payable	1,47,659	1,75,941
(d)	Provision on Interest of MSME	1,35,000	1,35,000
(e)	Other Short-Term Provisions	52,218	55,726
	Total	**9,89,274**	**32,90,948**

Notes 11(a): Property, Plant and Equipment

Particulars	Office Equipment	Office Furniture	Office Vehicle	Office Electrical Installation	Total
Gross carrying amount at 31st March, 2024	2,73,95,848	6,92,498	13,83,209	-	2,94,71,555
Additions	27,21,066	6,08,137	58,083	-	33,87,286
Disposals	-	-	-	-	-
Gross carrying amount at 31st March, 2025	3,01,16,913	13,00,636	14,41,292	-	3,28,58,841
Accumulated depreciation at 31st March, 2024	1,49,99,588	3,70,837	11,78,336	-	1,65,48,761
Depreciation charge during the year	49,22,069	99,498	74,461	-	50,96,028
Depreciation on disposal	-	-	-	-	-
Accumulated depreciation at 31st March, 2025	**1,99,21,658**	**4,70,335**	**12,52,797**	**-**	**2,16,44,789**
Net carrying amount					
At 31st March, 2025	1,01,95,255	8,30,301	1,88,495	-	**1,12,14,052**
At 31st March, 2024	1,23,96,259	3,21,662	2,04,873	-	**1,29,22,794**
Gross carrying amount at 31st March, 2025	3,01,16,913	13,00,636	14,41,292	-	**3,28,58,841**
Additions	25,25,396	1,84,370	-	36,000	27,45,766
Disposals	49,92,912	-	-	-	49,92,912
Gross carrying amount at 31st March, 2026	2,76,49,397	14,85,006	14,41,292	36,000	**3,06,11,694**
Accumulated depreciation at 31st March, 2025	1,99,21,658	4,70,335	12,52,797	-	**2,16,44,789**
Depreciation charge during the year	72,34,980	2,37,211	48,153	4,774	75,25,119
Depreciation on disposal	42,78,746				42,78,746

Accumulated depreciation at 31st March, 2026	**2,28,77,892**	**7,07,546**	**13,00,950**	**4,774**	**2,48,91,162**
Net carrying amount					
At 31st March, 2026	**47,71,505**	**7,77,460**	**1,40,342**	**31,226**	**57,20,533**
At 31st March, 2025	1,01,95,255	8,30,301	1,88,495	-	**1,12,14,052**

Notes 11 (b): Intangible Assets

Particulars	Software	Total
Gross carrying amount at 31st March, 2025	**-**	**-**
Additions	25,876	25,876
Disposals	-	-
Gross carrying amount at 31st March, 2026	**25,876**	**25,876**
Accumulated amortisation at 31st March, 2025	**-**	**-**
Amortisation charge during the year	9,903	9,903
Depreciation on disposal	-	-
Accumulated amortisation at 31st March, 2026	**9,903**	**9,903**
Net carrying amount		
At 31st March, 2026	**15,973**	**15,973**
At 31st March, 2025	-	**-**

Note 12: Inventories

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
1	Stock-in-trade	3,42,35,443	3,71,70,866
	Total	**3,42,35,443**	**3,71,70,866**

Note 13: Trade Receivables

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
1	Trade receivables outstanding Unsecured & considered good	32,94,94,242	9,30,20,266

	Total	**32,94,94,242**	**9,30,20,266**

Trade Receivable Ageing FY 2024-25

Sr. No.	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade Receivable - Considered Good	4,70,94,595	1,13,62,114	49,43,862	37,76,427	2,58,43,268	9,30,20,266
(ii)	Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
	Total	**4,70,94,595**	**1,13,62,114**	**49,43,862**	**37,76,427**	**2,58,43,268**	**9,30,20,266**

Trade Receivable Ageing FY 2025-26

Sr. No.	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade Receivable - Considered Good	28,22,71,758	47,88,903	1,45,37,371	30,98,821	2,78,00,966	33,24,97,819
(ii)	Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
	Total	**28,22,71,758**	**47,88,903**	**1,45,37,371**	**30,98,821**	**2,78,00,966**	**33,24,97,819**

Note 14: Cash And Cash Equivalents

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Cash in Hand	24,14,946	16,27,470
(b)	Balances with banks :	-	
(i)	In Current Account	21,98,773	58,22,372
	Total	**46,13,719**	**74,49,842**

Note 15: Short-Term Loans & Advances

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	**Loans and advance to Director**		
(i)	Unsecured, considered good	-	-
	Total	**-**	**-**
(b)	**Security deposits**		
(i)	Secured, considered good	13,27,850	11,22,794
	Total	**13,27,850**	**11,22,794**
(c)	**Loans & Advances to Employee**		
(i)	Unsecured, considered good	10,41,136	1,00,332
	Total	**10,41,136**	**1,00,332**
(d)	**Balances with Tax Authority**		
(i)	Other current assets receivable from tax authorities	60,06,624	46,83,491
	Total	**60,06,624**	**46,83,491**
(e)	**Others**		
(i)	Advance to Creditors	13,43,927	6,50,987
	Total	**13,43,927**	**6,50,987**
	Total	**97,19,537**	**65,57,604**

Note 16: Other Current Assets

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
(a)	Pre Paid Insurance	9,341	3,03,547
(b)	Income Tax Refundable FY 2024-25	11,75,200	-
(c)	Other prepaid expenses	28,072	-
	Total	**12,12,613**	**3,03,547**

Note 17: Revenue From Operations

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Sale of products	54,58,60,555	36,41,50,621
	Net Sales	**54,58,60,555**	**36,41,50,621**
(b)	Sale of services	3,05,02,642	5,95,886
	Net Service Charges	**3,05,02,642**	**5,95,886**
(c)	Rental Charges	83,63,280	3,12,000
	Net Other operating revenues	**83,63,280**	**3,12,000**
	Total	**58,47,26,476**	**36,50,58,507**

Note 18: Other Income

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Interest income	10,603	22,069
(b)	Other non-operating income (net of expenses directly attributable to such income)	7,12,166	29,38,013
(c)	Profit on Sale of Assets	11,28,611	-
	Total	**18,51,380**	**29,60,082**

Note 19: Purchase Of Stock-In-Trade

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Purchases of Trading Goods	52,41,20,644	30,24,14,076
	Total	**52,41,20,644**	**30,24,14,076**

Note 20: Changes In Inventories

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	**Inventories at the end of the year:**		
	Stock-in-trade	3,42,35,443	3,71,70,866

		3,42,35,443	**3,71,70,866**
(b)	**Inventories at the beginning of the year:**		
	Stock-in-trade	3,71,70,866	6,04,46,244
		3,71,70,866	**6,04,46,244**
	Net (increase) / decrease	**29,35,423**	**2,32,75,378**

Note 21: Employee Benefit Expenses

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Salaries and wages	2,92,35,593	2,22,89,674
(b)	Contributions to provident and other funds	8,64,557	7,67,229
(c)	Staff welfare expenses	1,67,017	-
	Total	**3,02,67,167**	**2,30,56,903**

Note 22: Finance Cost

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Interest expense:		
	Borrowings From Banks	8,62,498	47,38,481
(b)	Other borrowing costs	87,139	6,98,128
(c)	Interest on MSME	-	57,244
	Total	**9,49,637**	**54,93,853**

Note 23: Depreciation And Amortisation

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Depreciation	75,25,119	50,96,028
(b)	Amortisation	9,903	-
	Total	**75,35,022**	**50,96,028**

Note 24: Other Expenses

Sr. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025

(a)	**Selling Expenses - Others**		
	Business promotion	50,87,231	20,60,531
	Freight and forwarding	6,75,258	5,12,080
	Discount Given	23,452	-
	Travelling and conveyance	9,89,788	3,79,372
	Tender Fees & Other Expenses	58,466	-
(b)	**Administrative Expenses - Others**		
	Bank Charges	57,484	64,868
	Electrical Charges	2,00,560	1,36,860
	Insurance	3,71,257	1,55,731
	Legal and professional	24,73,056	12,99,598
	Rates and taxes	2,57,125	-
	Rent including lease rentals	18,73,500	9,85,000
	Repairs and maintenance - Others	97,881	26,688
	Subscription	3,09,788	-
	Office Expenses	11,84,735	12,24,756
	Trademark Fees	-	7,000
	Miscellaneous expenses	6,38,180	59,754
	Installation Charges Paid	21,250	1,45,933
	Internet Expenses	48,758	68,248
	Printing & Stationary	2,35,580	1,14,442
	Advertisement Expenses	1,58,006	2,25,000
	Business Training Expenses	1,14,999	-
	Total	**1,48,76,353**	**74,65,861**

Note 25: Related Party Transactions

The company has entered into related party transactions with below mentioned parties and transactions are identified as per Accounting Standard 18 issued by Institute of Chartered Accountants of India for the year covered under audit.

As per Accounting Standard 18 on related party disclosure issue by the Institute of Chartered Accountants of India, the Company's related parties are disclosed below:

Sr. No.	Nature of Relationship	Name of Related Party	PAN
1	Director during the Year	1. Ranjit Kulladhaja Mayengbam	AJUPM8463C
		2. Gangarani Devi Mayengbam	ASYPM0562F
		3.Pandurang Deokar	AFAPD3441H
2	Enterprises in which key management personnel or their relatives have significant influence	1. 3C IT Partnership Firm	AAAFZ7684D
		2. Aadi Infratech Proprietorship	ASYPM0562F
		3.Eligarf Technologies Private Ltd	AAHCE7145E
3	Key management personnel and relatives of such personnel	1. Hashyadeep Dave	AHAPD7572P
		2. Bharat Patil	CFEPP2885K
		3. Laxmi Tiwari	BDJPT9321A

Sr. No.	Particulars	On Account of	For the year ended March 31, 2026	For the year ended March 31, 2025
1	**Key Managerial Personnel/Director**			
	Ranjit Kulladhaja Mayengbam	Remuneration	60,00,000	46,09,458
	Gangarani Devi Mayengbam		33,60,000	29,69,964
	Hashyadeep Dave		37,37,340	15,57,225
	Bharat Patil		7,68,840	59,936
	Dnyaneshwar Gajmal		-	1,50,200
	Laxmi Tiwari		12,000	7,76,232
	Pandurang Deokar	Professional fees	2,45,000	-
2	**Ranjit Kulladhaja Mayengbam- Opening Balances of Loan**	Loan	-	48,97,542
	Loan Taken during the year		-	18,00,000
	Repayment of Loan during the year		-	66,97,542
	Closing Balance		**-**	**-**
3	**Gangarani Devi Mayengbam- Opening Balances of Loan**	Loan	-	35,79,036
	Loan Taken during the year		-	9,59,000

	Repayment of Loan during the year		-	45,38,036
	Closing Balance		**-**	**-**
4	**Enterprises in which Key Management Personnel is interested**			
	3C IT Partnership Firm	Sales	2,85,770	-
	3C IT Partnership Firm	Purchases	6,43,282	8,29,540
	Aadi Infratech Proprietorship	Sales	34,69,327	-
	Aadi Infratech Proprietorship	Purchases	32,56,000	-
	Eligarf Technologies Private Limited	Sales	50,29,408	-

Note: 26 Ratios

Ratio	Particulars			FY 25-26		FY 24-25		Ratio as on	Ratio as on	% Variance	Reason for change exceeding 25%
	Description	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	For the year ended March 31, 2026	For the year ended March 31, 2025		
Current Ratio	Measures a company's ability to pay short-term obligations or those due within one year.	Current Assets	Current Liabilities	37,92,75,554	24,94,33,483	14,45,02,125	2,40,45,387	1.52	6.01	-74.70 %	The ratio has decreased significantly as compared to previous year, primarily due to a increase in current liabilities particularly borrowings, resulting in an reduced liquidity position.
Debt-Equity Ratio	Compares a company's total liabilities to its shareholder equity and can be used to evaluate how much leverage a company is using.	Total Debts	Shareholders' Equity	41,75,888	13,28,28,125	56,05,434	12,70,76,618	0.03	0.04	-28.73 %	The ratio has decreased as compared to the previous year, mainly due to a reduction in borrowings and a corresponding increase in shareholders' equity, resulting in a lower proportion of debt in the capital structure.
Debt Service Coverage Ratio	It indicates the ability of the company to service its Debt obligations, both principal and interest, from earnings generated from its operations.	Net operating Income	Principal + Interest	5,76,70,409	51,25,526	3,93,69,053	1,10,99,287	11.25	3.55	217.22%	The Company has repaid significant borrowings during the year leading to a reduction in Interest cost & decrease in Total Debt due to which there is an increase in the ratio.
Return on Equity Ratio	It is a measure of financial performance calculated by dividing net income by shareholders' equity.	Net Income	Shareholders' Equity	57,51,507	13,28,28,125	(5,69,917)	12,70,76,618	0.04	-0.0045	-1065.49%	The ratio has increase as compared to previous year, primarily due to increase in profitability during the year along with an increase in the Average Shareholders' Equity base, resulting in a higher return on equity.

Inventory turnover ratio	It is the rate that inventory stock is sold, or used, and replaced.	Cost of Goods Sold	Average Inventory	52,70,56,067	3,57,03,155	32,56,89,454	4,88,08,555	14.76	6.67	121.23%	The ratio has increased as compared to the previous year, primarily due to a reduction in average inventory held during the year, resulting in improved efficiency in inventory utilisation.
Trade Receivables turnover ratio	It is a measure that quantifies a company's effectiveness in collecting its accounts receivable.	Net Credit Sales	Average Trade Receivables	58,65,77,856	21,12,57,254	36,80,18,589	8,19,86,223	2.78	4.49	-38.14%	The decrease in ratio is primarily on account of decreased collection efficiency in the Current year resulting in a reduction in the 'Average Trade Receivables' outstanding during the year.
Trade payables turnover ratio	It measures the average number of times a company pays its creditors over an accounting period.	Net Credit Purchases	Average Trade Payables	52,41,20,644	13,07,88,240	30,24,14,076	3,56,60,024	4.01	8.48	-52.75%	Increase in credit Purchases & increase in trade payable leading to decrese in trade payable turnover ratio.
Net capital turnover ratio	It calculates how efficiently a company uses working capital to generate sales.	Net Sales	Average Working Capital	58,47,26,476	12,51,49,405	36,80,18,589	8,57,98,202	4.67	4.29	8.93%	-
Net profit ratio	It measures how much net income or profit is generated as a percentage of revenue.	PAT	Revenue from operation	57,51,507	58,65,77,856	-5,69,917	36,80,18,589	0.01	-0.0015	-733.16%	The ratio has increaed as compared to the previous year, primarily due to a inclines in net profit margins, which increase the overall profitability in relation to revenue from operations.
Return on Capital employed	It measures the company's profitability after factoring in the capital used to achieve that profitability.	EBIT	Capital Employed (Total assets - current liabilities)	68,43,248	13,62,54,014	67,10,342	13,16,70,790	0.05	0.05	-1.45%	-

General Ratios

Gross Profit Ratio	Measures profit from direct operation of Organisation.	Gross Profit	Sales	5,76,70,409	58,47,26,476	3,93,69,053	36,50,58,507	0.10	0.11	-8.54%	-
EBITDA Ratio		EBITDA (Profit before Interest, Tax, Depreciation)	Revenue from operation	1,43,78,269	58,47,26,476	1,17,49,127	36,50,58,507	0.02	0.03	-23.60 %	-

MATERIAL ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

1. Corporate Information

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED [Formerly known as 3C IT SOLUTIONS & TELECOMS (INDIA) PRIVATE LIMITED] was incorporated as a 'Private Limited Company' on March 24, 2015 and registered under The Companies Act, 2013. Company was converted into Public Limited Company and consequently the name of the company was changed from 3C IT SOLUTIONS & TELECOMS (INDIA) PRIVATE LIMITED to 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED vide special resolution passed by the shareholders at the Extraordinary General Meeting held on July 27, 2023 and a revised certificate of incorporation dated August 14, 2023 issued by the Registrar of Companies, Pune. The company is engaged in the business of retail selling of laptops, accessories, related products and other networking components.

2. MATERIAL ACCOUNTING POLICIES

a. System of Accounting

These financial statements are prepared in conformity with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, provision of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although, these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c. Property, Plant and Equipment

- Items of Property, Plant and Equipment are measured at cost, which includes capitalized borrowing costs, less accumulated depreciation, goods and service tax (to the extent not availed as input credit) and accumulated impairment loss, if any. Cost includes duties, freight and other incidental expenses directly related to acquisition and installation of the assets. Any trade discounts, and rebates are deducted in arriving at the purchase price.

- An item of Property, Plant and Equipment is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal. Gains / losses arising from disposal are recognized in the Statement of Profit and Loss.

- Depreciation is provided on Written down Value Method over the useful life of the assets at the rates and in the manner prescribed under part "C" of Schedule II of the Companies Act, 2013. Depreciation for assets purchased/ sold during a period is proportionately charged.

d. Inventories

Inventories include only traded finished goods and are valued on the principle laid down by AS 2 "Inventories" on the basis of "lower of cost or net realizable value" as certified by the management.

e. Revenue Recognition

The Company's revenue primarily comprises of retail selling of laptops, accessories, related products and other networking components.

Revenue on sale of goods is recognized when property in the goods is transferred to the buyer for a consideration, or when all significant risks and rewards of ownership have been transferred to the buyer and no effective control is retained by the Company in respect of the goods transferred, to a degree usually associated with ownership, and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods.

Revenue from interest and rent is recognized on a time proportion basis taking into account the value outstanding, the period and rate applicable.

f. Foreign Currency Transactions and balances

Transactions in foreign currencies are initially recognized in the financial statements using exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated to the relevant functional currency at the exchange rates prevailing at the reporting date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are re-translated to the functional currency at the exchange rate prevailing on the date that the fair value was determined. Non-monetary assets and liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Foreign currency differences arising on translation are recognized in statement of profit and loss for determination of net profit or loss during the period.

g. Retirement Benefits

- Defined contribution plans
  The contribution paid/payable under provident fund scheme and ESI scheme is recognized as expenditure in the period in which the employee renders the related service.

- Leave encashment is recorded in the books of the Company as and when the same arises and becomes payable. The Company does not make any provisions in the books of account for leave encashment becoming due or expected after the balance sheet date.

h. Borrowing Cost

Borrowing costs directly attributable to acquisition or construction of Property, Plant & Equipment which necessarily take substantial period of time to get ready for their intended use are capitalized. Other borrowing costs are charged to profit and loss account.

i. Tax Expense

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognized in Statement of Profit and Loss.

- **Current Tax**
  Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

- **Deferred Tax**
  Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilized. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

j. Earnings Per Share

The basic and diluted earnings per share (EPS) is computed by dividing the net profit/loss after tax for the year by weighted average number of equity shares outstanding during the year.

Financial Year	Net Profit After Tax	Weighted Average Number of shares Outstanding	EPS
2025-26	57,51,505.00	60,20,000.00	0.96
2024-25	(5,69,916.82)	60,20,000.00	(0.09)

k. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes after careful evaluation by the management of the facts and legal aspects of the matters involved. Contingent Assets are neither recognized nor disclosed in the financial statements.

1. Tax deducted at Source (TDS):

- The details of the outstanding demand of TDS appearing on the TDS Traces portal has been given as under: -

Financial Year	Short Deduction	Interest on Payments default u/s 201	Interest on Deduction Default u/s 201	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
2025-26	1,755	153	153	-	8	2,069
2024-25	750	309	70	-	6	1,135
2023-24	-	26,673	-	18,200	3,398	48,271
Total	**2,505**	**27,135**	**223**	**18,200**	**3412**	**51,475**

l. Other Notes:

1. The Company has sent communications for identifying the suppliers who qualify under the definition of micro and small enterprises, as defined under the **Micro, Small and Medium Enterprises Development Act, 2006**. Based on the intimation received from the suppliers regarding their status under the said Act, disclosures relating to amounts unpaid as at the year end, if any, have been furnished.

2. Balances of Trade Receivables, Payables and Advances are subject to confirmation / reconciliations, if any. The management does not expect any material difference affecting the financial statements consequent to such reconciliation / adjustments. In the opinion of the management, current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet.

3. In the opinion of Board of Directors, the Current Assets Loans and Advances are approximately of the same value if realized in the ordinary course of business and the provisions of all known liabilities are adequate.

4. All known and undisputed claims and liabilities where there is a present obligation as a result of past events and it is probable that there will be an outflow of resources, have been duly provided for. The Contingent Liabilities and Commitments are as under:

Sr. No.	Particulars	As at 31st March, 2026
1	Un-expired guarantees issued on behalf of the Company by banks for which the company gave counter guarantee	Rs. 23,070/-

5. **Amounts in the financial statements**
Amounts in the financial statements are reported in Indian Rupees. Figures in brackets indicate negative values.

6. Goods and Service Tax liability is subject to GST Annual Compliance.

27. Note on Additional Disclosures

1. **Details of Benami Property Held**
There are no proceedings initiated or pending against the company for holding Benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and the rules made there under as on 31st March, 2026.

2. **Willful Defaulter**
The company has not been declared willful defaulter by any bank or financial institution or other lender as on 31st March, 2026.

3. **Compliance with number of layers of companies**
The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017.

4. **Relationship with Struck Off Companies**
The Company has no transactions with companies struck off under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 as on 31st March, 2026.

5. **Details of crypto currency or virtual currency**
The company has not traded or invested in crypto currency or virtual currency during the financial year.

6. **Undisclosed Income**
The Company does not have undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961.

7. No Significant subsequent events have been observed which may require an adjustment to the financial statements.

8. **Previous year comparatives**
Previous year’s figures have been regrouped/ rearranged wherever considered necessary to make them comparable with those of current year.

For CMRS & Associates LLP
Chartered Accountants
Firm Registration No. 101678W/W100068

Sd/-
CA. RISHI V LODHA
(Partner)
Membership No.: 135610
Place: Pune
Date: 07/09/2026
UDIN: 26135610MABCXY8733

For and on behalf of the Board of Directors of
3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED

Sd/-
Ranjit Mayengbam
(Chairman & Managing Director)
DIN: 06929013
Place: Pune
Date: 07/09/2026

Sd/-
Gangarani Mayengbam
(Director & CFO)
DIN: 07093162
Place: Pune
Date: 07/09/2026

Sd/-
Hashyadeep Dave
(Chief Executive Officer)
Place: Pune
Date: 07/09/2026

Sd/-
Bharat Patil
(Company Secretary & Compliance Officer)
Place: Pune
Date: 07/09/2026