



3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(Formerly known as 3C IT SOLUTIONS & TELECOMS (INDIA) PRIVATE LIMITED)

Date: 30th May, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Scrip Code: 544190

Sub: Outcome of Board Meeting held on 30th May, 2025.

Ref: Security Id: 3CIT / ISIN: INE0R7D01018

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 30th May, 2025, inter alia transacted the following matters:

1. Approved the Audited Financial Results (Standalone) for the half year and financial year ended 31st March, 2025 along with Statement of Assets and Liabilities and Statement of Cash Flow pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and took note of the unmodified Audit Report on Financial Results for the half year and year ended 31st March, 2025 issued by the Statutory Auditors of the company;

The Audited Standalone financial results along with auditors report including declaration of unmodified opinion under regulation 33(3)(d) is enclosed hereinunder as Annexure-A.

The meeting of the Board of Directors commenced at 03.00 P.M and Concluded at 5:35 P.M.

Request you to please take the details on record,

Yours Faithfully,

For 3C IT Solutions & Telecoms (India) Limited

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

Authorized Signatory

Name: Ranjit Kulladhaja Mayengbam

Designation: Managing Director

DIN: 06929013

Address: Office No. 602, 603, and 604, Sr. No. 43A/5A, 43A/5B,
Aseem Mayank, Pune City, Pune – 411001

Place: Pune

Encl. as above

Head Off.: "BIZHUB" 3rd Floor, Office No- 7 to 12,
Near Dr. Ambedkar Chowk, Pimpri, Pune - 411018
Tel. : 020 27424286
www.cmrs.in | email : cmrs@cmrs.in
Reg. No. : AAD-8373



CMRS & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Formerly Known as CHANDRAKANT G DOSHI & CO.

Independent Auditor's Report on Half Year ended Financial Results and Year to Date Audited Financial Result of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of,
3C IT Solutions & Telecoms (India) Limited
Report on the audit of the Financial Results

Opinion

We have audited the half yearly and yearly financial results of **3C IT Solutions & Telecoms (India) Limited** for the half ended 31st March 2025, and year-to-date result for the period from 1st April 2024 to 31st March 2025, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March 2025, as well as the year-to-date result for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under,

Branch at Mumbai, Ahmedabad.



and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 concerns basis of accounting unless the Board of Directors 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 Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this financial results.

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



- Identify and assess the risks of material misstatement of the Statement, 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 in place adequate internal financial controls with reference to financial statements 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 the management.
- Conclude on the appropriateness of the 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.
- 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 results 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.



Other Matter

- The Statement includes the financial results for the half year ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the current financial year, which were subject to limited review by us.
- Previous period / year figures have been regrouped / reclassified, wherever considered necessary, to make them comparable with those of current period.
- Certain debit / credit balances including trade receivables, other current and non-current assets, trade payables, other financial liabilities and other current and non-current liabilities in the Company are pending independent confirmation and consequential reconciliation thereof.
- The management has not conducted a physical verification of inventory as at the Balance Sheet Date. Consequently, we were neither able to observe the inventory counting procedures nor perform alternative audit procedures for verification to obtain sufficient appropriate audit evidence regarding the existence and valuation of the inventory as at the reporting date. Thus valuation of inventory has been relied upon as represented by the management. Due to unavailability of sufficient & appropriate audit evidence for the valuation of Inventory, we are unable to express our opinion on the same.
- The determination of the transaction with MSME vendors and balances thereof, have been done based on the certificates received from the respective parties as available. In absence of complete reconciliation in this respect, completeness of the disclosures in respect of MSME vendors, interest liability thereon as per MSME Act, Income tax computations need to be ascertained.
- The GST liability is subject to the compliance of GST Annual Returns as comprehensive GST reconciliations are not available.

Our opinion on financial results in respect of the above matters is not modified.

For CMRS and Associates LLP

Chartered Accountants

(Firm Reg. No. 101678W/W100068)



CA Rishi Lodha
(Partner)



Membership No.: 135610

UDIN: 25135610BMILBB4867

Date: 30/05/2025

Place: Pune

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 Financial Results for the Half Year Ended & Year Ended 31th March 2025						
(Rs.in Lakhs)						
Sr. No.	Particulars	Half Year Ended			Full year Ended	
		For the period ended 31th March, 2025	For the period ended 30th Sept, 2024	For the period ended 31th March, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	Continuing Operations					
1	Revenue from operations (net)	1,301.60	2,348.98	1,247.26	3,650.59	2,983.84
2	Other Income	0.45	29.15	14.11	29.60	37.75
3	Total Income	1,302.06	2,378.13	1,261.37	3,680.19	3,021.59
4	Expenses					
	(a) Cost of materials consumed			-	-	-
	(b) Purchases of stock-in-trade	862.98	2,161.16	759.21	3,024.14	1,513.16
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	231.84	0.91	191.94	232.75	978.50
	(d) Employee benefits expense	121.30	109.27	59.59	230.57	159.56
	(e) Finance costs	10.08	44.86	53.82	54.94	144.06
	(f) Depreciation and amortisation expenses	24.89	26.07	61.84	50.96	92.05
	(g) Other expenses	43.56	31.10	57.99	74.66	110.81
5	Total Expenses	1,294.66	2,373.36	1,184.38	3,668.02	2,998.14
6	Profit before Tax	7.40	4.77	76.99	12.16	23.45
7	Exceptional items	-	-	-	-	-
8	Profit / (Loss) before extraordinary items and tax (5 + 6)	7.40	4.77	76.99	12.16	23.45
9	Extraordinary items	-	-	-	-	-
10	Profit / (Loss) before tax (7 + 8)	7.40	4.77	76.99	12.16	23.45
11	Tax expense:					
	(a) Current tax expense for current year	(1.20)	1.20	20.66	-	20.66
	(b) Income tax expense relating to prior years	-	-	-	-	-
	(c) Deferred tax	(2.21)	20.08	(18.39)	17.86	(9.67)
12	Profit / (Loss) from continuing operations (9 +10)	10.81	(16.51)	74.73	(5.70)	12.46
B	DISCONTINUING OPERATIONS	-	-	-	-	-
13	Profit / (Loss) from discontinuing operations	-	-	-	-	-
14	Profit for the year	10.81	(16.51)	74.73	(5.70)	12.46
15	Earnings per share:					
	(a) Basic					
	(i) Continuing operations	(0.18)	(0.27)	0.29	(0.09)	0.29
	(ii) Total operations	(0.18)	(0.27)	0.29	(0.09)	0.29
	(b) Diluted					
	(i) Continuing operations	(0.18)	(0.27)	0.29	(0.09)	0.29
	(ii) Total operations	(0.18)	(0.27)	0.29	(0.09)	0.29
	For and on behalf of the Board of Directors of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED					
				Ranjit Mayengbam (Managing Director) DIN: 06929013 Place: Pune Date: 30-05-2025	Gangarani Mayengbam (Director) DIN: 07093162 Place: Pune Date: 30-05-2025	

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED (CIN: L72200PN2015PLC154459) Reg off: Assem Building 6th Floor, near Ghorpadi Railway Overbridge, Pingale Wasti, Mundhwa, Pune 411036 Statements of Assets & Liabilities as on 31st March 2025			
(Rs.in Lakhs)			
Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	301.00	216.00
	(b) Reserves and surplus	969.77	206.19
		1,270.77	422.19
2	Non-current liabilities		
	(a) Long-term borrowings	39.28	229.64
	(b) Deferred tax liabilities (net)	6.66	-
		45.94	229.64
3	Current liabilities		
	(a) Short-term borrowings	16.77	290.57
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises; and	0.12	35.47
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	181.33	496.27
	(c) Other current liabilities	9.32	51.45
	(d) Short-term provisions	32.91	80.98
		240.45	954.75
	TOTAL	1,557.16	1,606.58
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	112.14	129.23
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Other Non Current Assets	-	-
	(c) Deferred tax assets (net)	-	11.21
		112.14	140.43
2	Current assets		
	(a) Inventories	371.71	604.46
	(b) Trade receivables	930.20	709.52
	(c) Cash and cash equivalents	74.50	70.59
	(d) Short-term loans and advances	65.58	79.02
	(e) Other current assets	3.04	2.56
		1,445.02	1,466.15
	TOTAL	1,557.16	1,606.58
	For and on behalf of the Board of Directors of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED		
	<div> Ranjit Mayengbam (Managing Director) DIN: 06929013 Place: Pune Date: 30-05-2025 </div> <div> Gangarani Mayengbam (Director) DIN: 07093162 Place: Pune Date: 30-05-2025 </div>		

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 2025

(Rs.in Lakhs)

Sr. No.	Particulars	As on March 31, 2025	As on March 31, 2024
A.	Cash Flows From Operating Activities		
	Net Profit After Tax	(5.70)	12.46
	Add:		
	Depreciation	50.96	92.05
	Finance Cost	54.94	144.06
	Interest Received	0.22	28.00
	Operating Profit Before Working Capital Changes	99.98	220.58
	- Increase/(Decrease) In Trade Payables	(350.29)	(385.58)
	- Increase/(Decrease) In Other Current Liabilities	(42.13)	(52.44)
	- Increase/(Decrease) In Short Term Provisions	(48.07)	(34.46)
	- (Increase)/Decrease In Deferred Tax Asset	17.86	(9.67)
	- (Increase)/Decrease In Inventories	232.75	978.50
	- (Increase)/Decrease In Trade Receivables	(220.68)	313.18
	- (Increase)/Decrease In Short Term Loans & Advances	13.44	122.27
- (Increase)/Decrease In Other Current Assets	(0.48)	(2.01)	
	Net Cash generated from Operating Activities (A)	(297.61)	1,150.37
B.	Cash Flows From Investing Activities		
	Purchase Of Fixed Asset	(33.87)	(174.54)
	Deletion Of Fixed Asset	-	0.88
	Interest Income	0.22	28.00
	Cash Flow From Investing Activities (B)	(33.65)	(145.66)
C.	Cash Flow From Financing Activities		
	Increase in Paid up Share Capital	854.27	-
	Net Repayment Of Long Term Borrowings	(190.35)	(831.52)
	Net Repayment Of Short Term Borrowings	(273.80)	11.98
	Payment Of Finance Cost	(54.94)	(144.06)
	Cash Flow From Financing Activities (C)	335.18	(963.61)
	Net Changes In Cash Flow (A+B+C)	3.91	41.10
	Net Cash & Cash Equivalents At The Beginning	70.59	29.48
	Net Cash & Cash Equivalents At The End	74.50	70.59
	For and behalf of the Board of Directors of 3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED		
	Ranjit Mayengbam Gangarani Mayengbam (Managing Director) (Director) DIN: 06929013 DIN: 07093162 Place: Pune Place: Pune Date: 30-05-2025 Date: 30-05-2025		

3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED**Notes to Financial Results for Half year ended & Year Ended on 31st, March 2025:**

1. The above audited Financial Result of the company for the year ended 31st, March 2025 has been reviewed by the Audit Committee and approved by the board of Directors. The Statutory Auditors have expressed an unmodified audit opinion on these results.
2. The Financial Statement are prepared under the historical cost convention, in accordance with generally Accepted Accounting Principles ("GAAP"), including the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (accounts) Rules, 2014, on accrual basis, as adopted consistently by the company.
3. Segment Reporting as defined in AS-17 is not applicable, since the company has only one reportable segment.
4. The Figures for the previous period have been regrouped/reclassified wherever necessary in order to make them comparable.
5. The Figures of 31st March, 2025 in the 'Statement of Financial Results' are balancing figures between (a) audited figures in respect of the Full Financial Year ended 31st March, 2025 and (b) unaudited figures up to 30th September, 2024 of the Current Financial Results.
6. The net proceeds from the Initial Public Offer (IPO) amount to Rs. 849.86 Lakhs. The object, proposed utilization & amount utilized as on 31st March, 2025 is as under:
(Rs.in Lakhs)

Sr. No	Particulars	Proposed Utilization	Amount Utilized
1	Funding Working Capital Requirements	385.79	385.79
2	Repayment/ Prepayment of Borrowings	243.52	243.52
3	General Corporate Purpose	220.55	220.55
	Total	849.86	849.86

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

**Ranjit Mayengbam
(Managing Director)**

DIN: 06929013

Place: Pune

Date: 30-05-2025

**Gangarani Mayengbam
(Director)**

DIN: 07093162

Place: Pune

Date: 30-05-2025



3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED
(Formerly known as 3C IT SOLUTIONS & TELECOMS (INDIA) PRIVATE LIMITED)

Date: 30th May, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Scrip Code: 544190

Sub: Declaration of unmodified opinion of Statutory Auditor.

Ref: Security Id: 3CIT / ISIN: INE0R7D01018

Dear Sir/Madam,

This is in reference to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

We, hereby confirm and declare that the Statutory Auditor of the Company M/s. CMRS and Associates LLP (Firm Registration No. 101678W) has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone Financial Results for the half year and year ended March 31, 2025. Kindly take the information on your record.

Yours Faithfully,

For 3C IT Solutions & Telecoms (India) Limited

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

Authorized Signatory

Name: Ranjit Kulladhaja Mayengbam

Designation: Managing Director

DIN: 06929013

Address: Office No. 602, 603, and 604, Sr. No. 43A/5A, 43A/5B,
Aseem Mayank, Pune City, Pune – 411001

Place: Pune