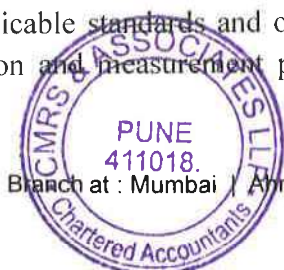




**Independent Auditor's Review Report on half year ended Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)**

To The Board of Directors of,  
3C IT Solutions & Telecoms (India) Limited

- (a) We have reviewed the accompanying unaudited financial results of 3C IT Solutions & Telecoms (India) Limited (hereinafter referred to as "the Company"), for the half year ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- (b) This statement is the responsibility of the Company's management and has been approved by Board of Directors in accordance with recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility to issue a report on this Statement based on our review.
- (c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- (d) Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable standards and other accounting principles generally accepted in India, with recognition and measurement principle laid down in Accounting Standard 25,



Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

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

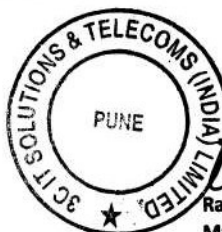
*Divyesh Tripathi*

**CA. Divyesh Tripathi**  
**(Partner)**  
**Membership No.: 188475**  
**UDIN: 24188475BKFIFR8710**  
**Date: 08/11/2024**  
**Place: Pune**



**3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED**
**(CIN: U72200PN2015PLC154459)**
**Registered office: Flat No- 104 & 105, Pavitra Enclave, Somwar Peth, Opp. Ladkat Petrol Pump, Pune- 411011**
**Statements of Assets & Liabilities as on 30th September 2024**
**(fig in Rs. Lakhs)**

Particulars	As at Sept 30, 2024	As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
(a) Share capital	301.00	216.00
(b) Reserves and surplus	959.35	206.20
	<b>1,260.35</b>	<b>422.20</b>
<b>Non-current liabilities</b>		
(a) Long-term borrowings	56.44	229.64
(b) Deferred tax liabilities (net)	8.87	-
	<b>65.31</b>	<b>229.64</b>
<b>Current liabilities</b>		
(a) Short-term borrowings	95.12	290.57
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	830.82	35.47
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	160.52	496.27
(c) Other current liabilities	69.86	51.45
(d) Short-term provisions	97.94	80.98
	<b>1,254.26</b>	<b>954.75</b>
<b>TOTAL</b>	<b>2,579.91</b>	<b>1,606.59</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	106.88	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
	<b>106.88</b>	<b>140.43</b>
<b>Current assets</b>		
(a) Inventories	603.55	604.46
(b) Trade receivables	1,728.48	709.52
(c) Cash and cash equivalents	24.30	70.60
(d) Short-term loans and advances	114.82	79.02
(e) Other current assets	1.89	2.56
	<b>2,473.04</b>	<b>1,466.16</b>
<b>TOTAL</b>	<b>2,579.91</b>	<b>1,606.59</b>


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

**Ranjit Kulladhara**  
Mayengbam  
(Chairman & Managing  
Director)  
DIN: 06929013  
Place: Pune  
Date: 8/11/2024

**Gangaram Devi**  
Mayengbam  
(Director)  
DIN: 07093162  
Place: Pune  
Date: 8/11/2024

**3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED**

(CIN: U72200PN2015PLC154459)

Registered office: Flat No- 104 &amp; 105, Pavitra Enclave, Somwar Peth, Opp. Ladkat Petrol Pump, Pune- 411011

Statement of Financial Results for the Half Year Ended 30th September 2024

(fig in Rs. Lakhs)

Particulars	Half Year Ended		Full year Ended	
	For the period ended 30th Sept, 2024	For the period ended 30th Sept, 2023	For the year ended March 31, 2024	For the year ended March 31, 2023
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Revenue from operations (net)	2,348.98	1,736.58	2,983.84	6,193.36
Other Income	29.15	23.64	37.75	100.12
<b>Total Income</b>	<b>2,378.13</b>	<b>1,760.22</b>	<b>3,021.59</b>	<b>6,293.48</b>
<b>Expenses</b>				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	2,161.16	753.95	1,513.16	5,602.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-	0.91	786.56	978.50	41.48
(d) Employee benefits expense	109.27	99.97	159.56	173.17
(e) Finance costs	44.86	90.24	144.06	231.91
(f) Depreciation and amortisation expenses	26.07	30.21	92.05	29.06
(g) Other expenses	31.10	52.83	110.81	56.96
<b>Total Expenses</b>	<b>2,373.36</b>	<b>1,813.76</b>	<b>2,998.14</b>	<b>6,134.92</b>
<b>Profit before Tax</b>	<b>4.77</b>	<b>(53.54)</b>	<b>23.45</b>	<b>158.56</b>
<b>Tax expense:</b>				
(a) Current tax expense for current year	1.20	-	20.66	44.11
(b) Income tax expense relating to prior years	-	-	-	-
(c) Deferred tax	20.08	8.73	(9.67)	0.83
<b>Profit / (Loss) from continuing operations (9 +10)</b>	<b>(16.51)</b>	<b>(62.27)</b>	<b>12.46</b>	<b>113.62</b>
<b>DISCONTINUING OPERATIONS</b>				
<b>Profit / (Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit for the year</b>	<b>(16.51)</b>	<b>(62.27)</b>	<b>12.46</b>	<b>113.62</b>


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

Sanjit Kulladhaja  
Mayengbam  
(Chairman & Managing  
Director)  
DIN: 06929013  
Place: Pune  
Date: 8/11/2024

Gangarani Devi  
Mayengbam  
(Director)  
DIN: 07093162  
Place: Pune  
Date: 8/11/2024

**3C IT SOLUTIONS & TELECOMS (INDIA) LIMITED**

(CIN: U72200PN2015PLC154459)

Registered office: Flat No- 104 & 105, Pavitra Enclave, Somwar Peth, Opp. Ladkat Petrol Pump, Pune- 411011

Statement of Cash Flow for the Half year ended 30th September 2024

(fig in Rs. Lakhs)

Particulars	As on Sept 30, 2024	As on March 31, 2024
<b>Cash Flows From Operating Activities</b>		
Net Profit After Tax	4.77	12.46
<b>Add:</b>		
Depreciation	26.07	92.05
Finance Cost	44.86	144.06
Transfer to Reserve	-	-
<b>Less:</b>		
Interest Received	0.05	28.00
<b>Operating Profit Before Working Capital Changes</b>	<b>75.64</b>	<b>220.58</b>
Increase/(Decrease) In Trade Payables	459.59	(385.58)
Increase/(Decrease) In Other Current Liabilities	18.41	(52.44)
Increase/(Decrease) In Short Term Provisions	16.96	(34.46)
(Increase)/Decrease In Deferred Tax Asset	20.08	(9.66)
(Increase)/Decrease In Inventories	0.91	978.50
(Increase)/Decrease In Trade Receivables	(1,018.96)	313.18
(Increase)/Decrease In Short Term Loans & Advances	(35.80)	122.27
(Increase)/Decrease In Other Current Assets	0.67	(2.01)
<b>Net Cash generated from Operating Activities (A)</b>	<b>(462.49)</b>	<b>1,150.38</b>
<b>Cash Flows From Investing Activities</b>		
Purchase Of Fixed Asset	(3.72)	(174.54)
Deletion Of Fixed Asset	-	0.88
Interest Income	0.05	28.00
<b>Cash Flow From Investing Activities (B)</b>	<b>(3.67)</b>	<b>(145.66)</b>
<b>Cash Flow From Financing Activities</b>		
Increase in Paid up Share Capital	833.35	-
Net Repayment Of Long Term Borrowings	(173.20)	(831.52)
Net Repayment Of Short Term Borrowings	(195.46)	11.97
Payment Of Finance Cost	(44.86)	(144.06)
<b>Cash Flow From Financing Activities (C)</b>	<b>419.84</b>	<b>(963.61)</b>
<b>Net Changes In Cash Flow (A+B+C)</b>	<b>(46.32)</b>	<b>41.11</b>
<b>Net Cash &amp; Cash Equivalents At The Beginning</b>	<b>70.59</b>	<b>29.48</b>
<b>Net Cash &amp; Cash Equivalents At The End</b>	<b>24.30</b>	<b>70.59</b>



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

*Kanjit Kulladhaja*  
Kanjit Kulladhaja  
Mayengbam  
(Chairman & Managing  
Director)  
DIN: 06929013  
Place: Pune  
Date: 8/11/2024

*Gangarani Devi*  
Gangarani Devi  
Mayengbam  
(Director)  
DIN: 07093162  
Place: Pune  
Date: 8/11/2024



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

To

Date: November 8, 2024

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001.

Dear Sir/Madam,

**Scrip Code: 544190**

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Security Id: 3CIT / ISIN: INE0R7D01018**

We hereby declare that M/s. CMRS & Associates LLP, Chartered Accountants, the Statutory Auditors of the Company have issued Limited Review Report with unmodified opinion on the unaudited Financial Results of the Company for the half year ended on 30<sup>th</sup> September, 2024.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take note 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:** Flat No.104 & 105, Pavitra Enclave,  
Somwar Peth, Opp. Ladkat Petrol Pump, Pune 411011



**Authorized Signatory**  
**Name:** Gangarani Devi Mayengbam  
**Designation:** Director & Chief Financial Officer  
**DIN:** 07093162  
**Address:** Flat No.104 & 105, Pavitra Enclave,  
Somwar Peth, Opp. Ladkat Petrol Pump, Pune 411011



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

To,

**Date:** November 8, 2024

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001.

**Scrip Code: 544190**

**Sub: Non-applicability of Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the half year ended 30<sup>th</sup> September, 2024.**

**Ref.: Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Security Id: 3CIT / ISIN: INE0R7D01018**

Dear Sir/Madam,

With respect to the captioned subject matter, request you to take note that our Company is listed on BSE SME Exchange and pursuant to the provisions of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which stipulates that the compliance with the corporate governance provisions shall not apply to a listed entity which has listed its specified securities on the SME Exchange.

Considering the abovementioned facts, the Company is not required to submit disclosure on Related Party Transaction as required under Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Half Year ended 30<sup>th</sup> September, 2024.

Kindly take note on your record.

Yours Faithfully,

**For 3C IT Solutions & Telecoms (India) Limited**

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

MAYENGBAM  
RANJIT  
KULLADHAJA  
Digitally signed by  
MAYENGBAM RANJIT  
KULLADHAJA  
Date: 2024.11.08 19:06:05  
+05'30'

**Authorized Signatory**

**Name:** Ranjit Kulladhaja Mayengbam

**Designation:** Managing Director

**DIN:** 06929013

**Address:** Flat No.104 & 105, Pavitra Enclave, Somwar Peth, Opp. Ladkat Petrol Pump, Pune 411011