~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: L64202WB2004PLC099086~~

Notes to the Standalone Financial Statements for the year ended 31st March 2026

Additional Notes

1 The Financial Results are prepared in accordance with Accounting Standard prescribed under section 133 of the Companies Act 2023 read with Rule 7 of the companies (Accounting) Rule 2014(as amended) and other recognized accounting practice and policies, as applicable.

~~2~~ Companies whose share are listed on SME platform of any exchange are exempt from compulsory adoption of IND AS and hence the company has prepared the financial Results as per Indian GAAP specified under section 133 of the Companies Act, 2013.

~~3~~ The Standalone Financial Results of the Company for the half year and year ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 29th May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

~~4~~ The figures for the half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

5 The status of investor’s complaint during the six months year ended on 31st March, 2026 is NIL.

6 The previous periods’ figures have been re-grouped / re-arranged wherever necessary to make it comparable with the current period.

7 The above Financial Results of the company for the the half year and year ended 31st March 2026 are available at the company's website ramatelecom.net and website of all stock exchanges, where the equity shares of the company are listed.

8 The Company is listed on the NSE SME platform on July 2, 2025.

For and on behalf of Board of
~~Rama Telecom Limited~~

~~Rama Kant Lakhotia~~
~~[Managing Director]~~
~~DIN: 00567178~~

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: L64202WB2004PLC099086
Standalone Statement of Profit and loss for the half year ended 31st March 2026

(Rs in Lakhs)

Sl. No.	Particulars	Half year ended			Year Ended	
		31st March 2026 (Audited)	30th September 2025 (Unaudited)	31st March 2025 (Audited)	31.Mär.26 (Audited)	31.Mär.25 (Audited)
1	**Income from Operations**					
	(a) Revenue from Operations	2,774.51	2,236.36	2,337.83	5,010.87	4,175.80
	(b) Other Income	58.58	34.66	18.43	93.24	71.52
	Total Income	**2,833.10**	**2,271.02**	**2,356.26**	**5,104.12**	**4,247.32**
2	**Expenditure**					
	(a) Cost of Raw Material Consumed	1,237.02	902.87	1,163.85	2,139.89	2,190.14
	(b) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(939.63)	204.47	(341.14)	(735.16)	(475.16)
	(c) Employee Benefits Expenses	129.97	112.38	99.06	242.35	193.71
	(d) Finance Cost	32.88	21.08	30.08	53.96	49.82
	(e) Depreciation and Amortisation Expense	16.90	10.69	7.58	27.59	14.59
	(f) Other Expenses	2,285.75	699.94	908.07	2,985.69	1,528.50
3	**Total Expenses**	**2,762.88**	**1,951.43**	**1,867.50**	**4,714.31**	**3,501.60**
4	**Profit before Exceptional Items**	**70.21**	**319.59**	**488.76**	**389.80**	**745.72**
5	**Add :** Exceptional Item	θ	-		-	-
6	**Profit before Tax**	**70.21**	**319.59**	**488.76**	**389.80**	**745.72**
	Less : Tax Expense					
	(a) Current Tax	19.59	78.55	127.49	98.14	191.77
	(d) Deferred Tax	2.18	(1.25)	0.63	0.93	1.02
7	**Total Tax**	**21.77**	**77.30**	**128.12**	**99.07**	**192.79**
8	**Net Profit**	**48.44**	**242.29**	**360.64**	**290.73**	**552.93**
9	Paid Up Share Capital (Face Value ` 10 each)	1,319.93	1,319.93	950.33	1,319.93	950.33
10	Earning per share (Face Value ` 10 each)					
	(a) Basic	0.37	1.84	3.79	2.37	5.82
	(b) Diluted	0.37	1.84	3.79	2.37	5.82

For and on behalf of Board of
Rama Telecom Limited

Place : Kolkata
Date : 29.05.2026

Rama Kant Lakhotia
[Managing Director]
DIN: 00567178

RAMA TELECOM LIMITED

(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)

CIN: L64202WB2004PLC099086

Standalone Balance Sheet as at 31st March 2026

(Rs. in Lakhs)

		31st March 2026 (Amount in Rs) (Audited)	31st March 2025 (Amount in Rs) (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1,319.93	950.33
	(b) Reserves and Surplus	2,866.69	696.16
	Total Shareholder's Funds	**4,186.62**	**1,646.49**
(2)	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	181.51	100.59
	Total Non-Current Liabilities	**181.51**	**100.59**
(3)	**Current Liabilities**		
	(a) Short-Term Borrowings	925.29	393.68
	(b) Trade Payables		
	- Dues to Micro & Small Enterprise		
	- Dues to Others	1,288.20	441.60
	(c) Other Current Liabilities	124.69	81.19
	(d) Short-Term Provisions	123.14	201.21
	Total Current Liabilities	**2,461.33**	**1,117.68**
	Total Equity & Liabilities	**6,829.46**	**2,864.77**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	357.26	115.53
	(ii) Intangible Assets	0.15	0.02
	(b) Deferred Tax Assets (net)	3.58	4.51
	(c) Other Non-Current Assets	884.52	535.84
	Total Non-Current Assets	**1,245.51**	**655.90**
(2)	**Current Assets**		
	(a) Inventories	1,284.11	545.91
	(b) Trade Receivables	2,294.62	1,030.58
	(c) Cash and Bank Balances	870.35	142.72
	(d) Short-Term Loans and Advances	1,132.20	489.31
	(e) Other Current Assets	2.66	0.36
	Total Current Assets	**5,583.95**	**2,208.88**
	Total Assets	**6,829.46**	**2,864.77**

For and on behalf of Board of
Rama Telecom Limited

Rama Kant Lakhotia
[Managing Director]
DIN: 00567178

~~RAMA TELECOM LIMITED~~
~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~
~~CIN: L64202WB2004PLC099086~~

Standalone Cash Flow Statement for the half year ended 31st March 2026

	Particulars	(Rs. In Lakhs)	
		~~31st March 2026~~ (Audited)	31st March 2025 (Audited)
A	**Cash Flow From Operating Activities**		
	Profit before tax from continuing operations	389.80	745.72
	Profit Before Tax	**389.80**	**745.72**
	Adjustment for Non cash & Non operating item		
	Depreciation	27.59	14.59
	Interest & Finance Charges	53.96	49.82
	Interest Received	(93.24)	(40.03)
	Commission Received	-	(0.89)
	Profit on sale of Car	-	(0.96)
	Operating Profit before changes in working capital	**378.11**	**768.24**
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	846.60	90.12
	Increase/(Decrease) in Other Current Liabilities & Provisions	43.96	0.90
	(Increase)/Decrease in Trade Receivables	(1,264.04)	(194.64)
	(Increase)/Decrease in Inventories	(738.20)	(462.22)
	(Increase)/Decrease in Short Term Loans and Advances	(640.69)	(99.93)
	(Increase)/Decrease in Other Current Assets	(2.30)	0.21
	Net cash flow before Tax and Extra ordinary Item	**(1,376.58)**	**102.69**
	Direct Taxes (Paid) /Refund	(178.86)	(90.54)
	Net cash flow from / (used in) operating activities (A)	**(1,555.44)**	**12.15**
B	**Cash flows from investing activities**		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(269.45)	(6.26)
	Proceeds from Sale of Car	-	1.00
	(Increase)/Decrease in Other Non-Current Assets	(348.68)	(312.11)
	Interest received	93.24	40.03
	Commission Received	-	0.89
	Net Cash flows from investing activities (B)	**(524.89)**	**(276.45)**
C	**Cash flows from financing activities**		
	Proceeds from Issuance of Share Capital	369.60	140.00
	Increase in Securities Premium Reserve	1,879.80	-
	Proceeds/(Repayment) from Long Term Borrowings	80.92	(162.14)
	Proceeds / (Repayment) from Short Term Borrowings	531.61	197.74
	Interest Paid	(53.96)	(49.82)
	Net cash flows from/(used in) in financing activities (C)	**2,807.95**	**125.79**
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	**727.63**	**(138.51)**
	Cash and cash equivalent at the beginning of the year	142.72	281.23
	Cash and cash equivalent at the end of the year	**870.34**	**142.72**
	Component of cash and cash equivalents		
	Cash in Hand	7.90	2.19
	With Banks - On Current Account	1.39	0.34
	Other Bank Balance	861.05	140.19
	Total cash and cash equivalents	**870.35**	**142.72**

~~For and on behalf of Board of~~
~~Rama Telecom Limited~~

~~Rama Kant Lakhotia~~
~~[Managing Director]~~
~~DIN: 00567178~~

Adjustment Entries

	In Rupees		In Lakhs	
	Dr.	Cr.	Dr.	Cr.
Work in Progress	2,600,000.00	-	26.00	

Workings for Adjustment Entries

Rama Telecom Limited (2025-26)

Sundry Creditor (Contractor)

Group Summary

1-Apr-25 to 31-Mar-26

	Sundry Creditor (Contractor)		
	Rama Telecom Limited (2025-26)		
	1-Apr-25 to 31-Mar-26		
	Closing Balance		
Particulars	Debit	Credit	WIP
Abeda Enterprises	1,225,000.00		~~1,225,000.00~~
Akshay Chandrakant Sarvade	116,115.00		~~116,115.00~~
Akshay Telecommunication Network		177,204.00	
Amit Kumar		513,180.00	
Anar Hossain Sekh	735,000.00		~~735,000.00~~
Anirban Biswas	20,100.00		~~20,100.00~~
Anj Infra Associates	816,575.00		
Arif Parwaj(Nagpur)		1,099,283.00	
Arun Chandra Sharma		150,000.80	
Azaruddin	19,800.00		~~19,800.00~~
Babita Sikdar	76,670.00		~~76,670.00~~
Beeths Enterprise Private Limited		10,245,186.00	
Bhajan Dey		850,412.00	
Bharat Infinite Techno Solutions (Rajneesh Shukla)		380,289.66	
Bharat Mondal	107,950.00		~~107,950.00~~
Bhaskar Khlita	407,677.00		~~407,677.00~~
Bhima Baidamulav	60,500.00		~~60,500.00~~
Bhupinder	1,100,000.00		~~1,100,000.00~~
Bikash Kumar	134,450.00		~~134,450.00~~
Bikash Ranjan Biswal		91,734.60	
Bimal Halder	550,000.00		~~550,000.00~~
Biplab Sarkar	101,385.00		~~101,385.00~~
B.K ENTERPRISE		5,914.16	
Black Pearl INC		198,168.16	
Bommineni Sai Teja	592,838.00		~~592,838.00~~
Buddheswar Sahoo	302,000.00		
Chabi Bibi	20,000.00		~~20,000.00~~
C.Sivasankar	375,250.00		
C. Sivasankar (TPJ)	110,100.00		
Daitari Benia	22,000.00		~~22,000.00~~
Debashish Bera	202,230.00		~~202,230.00~~
Debasish Baidya	651,700.00		~~651,700.00~~
Deepak Vijay Jadhav	1,050,000.00		~~1,050,000.00~~
Destny Designs	815,942.00		
Dhaneswar Sahu	60,610.00		~~60,610.00~~
Dhanurjaya Naik (WTR-2)	301,010.00		~~301,010.00~~
Dharma Sarkar	41,680.00		~~41,680.00~~

Dojit Wahengbam	492,780.00		~~492,780.00~~
Dwip Sikdar	222,200.00		~~222,200.00~~
Faiz Enterprise	115,000.00		~~115,000.00~~
Giridhari Mahato	200,000.00		~~200,000.00~~
G Ramesh	20,000.00		~~20,000.00~~
Gurmaan Automobiles Private Limited	0.07		~~0.07~~
Hasanuj Jaman (Bhandan Bank)	170,000.00		~~170,000.00~~
Indira Electricals		63,720.00	
Indrakaran Reddy Kunduru	251,509.00		
Jai Prakash Bairagi	31,200.00		~~31,200.00~~
Jamadar Ansari	246,300.00		~~246,300.00~~
Jasmin Munsi	10,000.00		~~10,000.00~~
Jaswant Singh (Firozpur)		1,716,750.00	
Jiban Bag	586,000.00		~~586,000.00~~
Joychan Ali	1,008,487.00		~~1,008,487.00~~
Julphikar Ali Mandal	56,000.00		~~56,000.00~~
Kaleem Pasha Pholaray	377,535.00		~~377,535.00~~
Kalia Sahu	108,200.00		~~108,200.00~~
Kalpavriksh Enterprises	66,980.00		~~66,980.00~~
Kamadeba Mahanandia	1,800,000.00		~~1,800,000.00~~
Kamm Engineering Works And Technology		21,765.00	
Kaushali Engineering Private Limited	1,205,500.00		~~1,205,500.00~~
Kedar Nath Singh(Malda)	156,000.00		~~156,000.00~~
KGN Enterprise(Kolkata)		7,099,691.00	
KGN Enterprises (AGRA)	1,605,000.00		
Koshi Enterprises		403,297.00	
Krishna Kumar Yadav	126,900.00		~~126,900.00~~
Kritick Dulay	747,015.00		~~747,015.00~~
Kritika Kumari	155,165.00		~~155,165.00~~
Kundru Swati		514,073.00	
Lakshmina (Bhaskar Khalita)	163,400.00		~~163,400.00~~
Lalan Prasad(Bablu)	273,660.00		~~273,660.00~~
Lokenath Enterprises (Sunil Majumder)	1,202,740.00		~~1,202,740.00~~
Maa Enterprise	50,000.00		~~50,000.00~~
Madan Kumar Sarkar	150,000.00		~~150,000.00~~
Mahamaya Teleservices	119,800.00		~~119,800.00~~
Majibur Khan(Malda)	50,000.00		~~50,000.00~~
Malay Kumar Mandal	100,000.00		~~100,000.00~~
MD Abdur Rakib	792,000.00		~~792,000.00~~
Md Iftekhar Alam		760,472.40	
Mikhail Turuk (Kamadeba)	200,000.00		~~200,000.00~~
Milton Samaddar	370,949.00		~~370,949.00~~
Miraj Constraction(Raibul Sk)	825,000.00		~~825,000.00~~
Mithun Chandra Das	373,946.00		~~373,946.00~~
Mizan	46,852.00		~~46,852.00~~

Mohammad Iqbal	230,400.00		~~230,400.00~~
Mohd Soeav Alam	952,695.00		~~952,695.00~~
Momin Sk (Momin Enterprise)	774,400.00		~~774,400.00~~
Mono Naik	150,000.00		~~150,000.00~~
Monu Kumar	55,000.00		~~55,000.00~~
Mostafa(Rail)	410,000.00		~~410,000.00~~
Moumita Adhikary	1,190,857.00		~~1,190,857.00~~
Muddamgula Prashanth	100,000.00		~~100,000.00~~
Mustafa (Airtel)	265,000.00		~~265,000.00~~
Narendra Kumar Singh	177,810.00		~~177,810.00~~
Narsimha	145,000.00		~~145,000.00~~
Nikson Sk	463,574.00		~~463,574.00~~
Omegazro Indraprastha and Media Advertisment Privat		9,844,965.38	
Papu Kalita	179,040.00		~~179,040.00~~
Parimal Ray		342,450.00	
Partha Dutta		9,630.00	
Pradeep Kumar	52,135.00		~~52,135.00~~
Premdas Arvind Ade	7,700.00		~~7,700.00~~
Punam Devi	725,000.00		~~725,000.00~~
Puspendu Middya (Site)	1,032,730.00		~~1,032,730.00~~
Radiant Infra Services	578,950.00		
Radiant Infra Services(Contractor)	7,548,034.00		
Rahamatulla Laskar (Talmo Co)	1,838,400.00		~~1,838,400.00~~
Rahul Dey	9,753.00		~~9,753.00~~
Rahul Kumar		350,825.00	
Rajesh Soni		182,883.00	
Rajkumar Paul (Contractor)	45,470.00		~~45,470.00~~
Raju Ram	375,000.00		~~375,000.00~~
Raju Sk	75,400.00		~~75,400.00~~
Ramjan Ali	436,478.00		~~436,478.00~~
Rapolu Rajesh	45,500.00		~~45,500.00~~
RB Enterprises	487,500.00		~~487,500.00~~
Resmina Khatun	50,000.00		~~50,000.00~~
Rishav Enterprises (Contractor)	500,000.00		~~500,000.00~~
Roli Construction		140,900.00	
Rumpa Dulai (Provash)	202,990.00		~~202,990.00~~
Rupam Mondal	67,208.00		~~67,208.00~~
Sadananda Mandal	100,000.00		~~100,000.00~~
Sai Construction Services And Contractors (Sitaram)	1,100,000.00		~~1,100,000.00~~
Sai Sree Construction (C Sivasankar)	450,000.00		~~450,000.00~~
Sajjad Ali	20,000.00		~~20,000.00~~
Santanu Naskar	834,206.00		~~834,206.00~~
Santu Jana	149,530.00		~~149,530.00~~
S Chandrasekaran	60,000.00		~~60,000.00~~
Seema Bharti (Ramjan)	1,156,393.00		~~1,156,393.00~~
Sekh Imran Ali	20,200.00		~~20,200.00~~

Shambhawee Priya		1,124,400.00	
Sharathkumar Reddy Kundru(Kunduru Sharath Kr(Con)		1,750,925.58	
Shene Ashok Kisan	1,744,400.46		~~1,744,400.46~~
Shidlingesh Shankarayya Hirematha	86,550.00		~~86,550.00~~
S M Construction	2,064,144.90		~~2,064,144.90~~
Somnath Mondal (Sadananda)	366,500.00		~~366,500.00~~
Soni Constructions (Rajesh Soni)	1,846,072.00		~~1,846,072.00~~
Srijeenet Infracon		1,204,060.00	
Sriraj Bharti	100,000.00		~~100,000.00~~
Srivari Enterprises	0.47		
Srivatsa Infra	157,997.91		
S S Enterprise		1,567,282.00	
Subrata Das (Labour)	48,700.00		~~48,700.00~~
Subrata Naskar(Contractor)	164,644.00		~~164,644.00~~
Sudip Kumar Adak (Ahan Telecom Service)	2,242,381.00		~~2,242,381.00~~
Sujeet Kumar	127,560.00		~~127,560.00~~
Sukanta Sardar (S S Telecom)	1,030,680.00		~~1,030,680.00~~
Suraj Mukherjee (Satya Narayan Telecom Service)		0.18	
Suraj Prajapati	48,000.00		~~48,000.00~~
Surendra Majhi	45,481.00		~~45,481.00~~
Suresh P	35,500.00		~~35,500.00~~
Surya Kanta Das	740,366.00		~~740,366.00~~
Swapnil Chandrakant Divekar	7,278,175.00		
Swapnil Dattayraya Murhe	2,750,750.00		~~2,750,750.00~~
Tariq Mansoori	112,800.00		~~112,800.00~~
T Srikanth	25,000.00		~~25,000.00~~
Tushar Hiraman Kale	17,000.00		~~17,000.00~~
Uttam Das	50,000.00		~~50,000.00~~
Varadada Manasa	50,000.00		~~50,000.00~~
Vikrant (Sarif)	795,845.00		~~795,845.00~~
Vinod Kumar Kamat	220,000.00		~~220,000.00~~
Vipin Yadav	60,000.00		~~60,000.00~~
V Saritha	23,500.00		~~23,500.00~~
Zubair Ahmad	220,000.00		~~220,000.00~~
Zubair Ahmad (Site)	98,784.00		~~98,784.00~~
Grand Total	**70,105,884.81**	**40,809,461.92**	~~50,266,351.43~~

Cash	CREDITOR DR	~~2,465,251.56~~	
	TO CASH		~~2,465,251.56~~
177,204.00			
513,180.00	STOCK WIP DR	~~50,266,351.43~~	
	TO CREDITORS ADVANCE		~~50,266,351.43~~
1,099,283.00			
150,000.80			
91,734.60			
5,914.16			

63,720.00

21,765.00

342,450.00

~~2,465,251.56~~

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: L64202WB2004PLC099086
Balance Sheet as on 31st March 2026

	Particulars	Note No.	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
(a)	Share Capital	3	1,319.93	950.33
(b)	Reserves and Surplus	4	2,866.69	696.16
	Total Shareholders' Funds		**4,186.62**	**1,646.49**
2	**Non-Current Liabilities**			
(a)	Long Term Borrowings	5	181.51	100.59
	Total Non-Current Liabilities		**181.51**	**100.59**
3	**Current Liabilities**			
(a)	Short Term Borrowings	6	925.29	393.68
(b)	Trade Payables			
	(i) Dues to Micro Small and Medium Enterprise	7.1	-	-
	(ii) Dues to Others	7.2	1,288.20	441.60
(c)	Other Current Liabilities	8	124.69	81.19
(d)	Short Term Provision	9	123.14	201.21
	Total Current Liabilities		**2,461.33**	**1,117.69**
	Total Equity & Liabilities		**6,829.46**	**2,864.77**
B	**ASSETS**			
1	**Non-Current Assets**			
(a)	**Property,Plant & Equipment & Intangible Assets**			
	Property,Plant & Equipment	10	357.26	115.53
	Intangible Assets	11	0.15	0.02
(b)	Deferred Tax Assets (net)	12	3.58	4.51
(c)	Other Non-Current Assets	13	884.52	535.84
	Total Non-Current Assets		**1,245.51**	**655.90**
2	**Current Assets**			
(a)	Inventories	14	1,284.11	545.91
(b)	Trade Receivables	15	2,294.62	1,030.58
(c)	Cash and Cash Equivalents	16	870.35	142.72
(d)	Short Term Loans and Advances	17	1,132.20	489.31
(e)	Other Current Assets	18	2.66	0.36
	Total Current Assets		**5,583.95**	**2,208.88**
	Total Assets		**6,829.46**	**2,864.77**
Summary of Significant Accounting Policies		"2"		

The accompanying statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.

As per our Report of even date.

For Agrawal Uma Shankar & Co.
(Chartered Accountants)
FRN No. 326700E

For and on behalf of Board of
Rama Telecom Limited

Rama Kant Lakhotia
[Managing Director]
DIN: 00567178

Simran Lakhotia
[Whole-Time Director]
DIN: 10586144

CA Uma Shankar Agrawal
(Partner)
Membership No. - 066497
Place : Kolkata
Date : 29.05.2026
UDIN:

Nidhi Sharma
[Company Secretary]
Membership No. A42014

RAMA TELECOM LIMITED

(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)

CIN: U64202WB2004PLC099086

Cash Flow Statement for the year ended 31st March 2026

Particulars	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
A. Cash Flow From Operating Activities :		
Profit before tax from continuing operations	389.80	745.72
Profit before tax	389.80	745.72
Add/ (Less): Non Cash & Non Operating Item		
Depreciation	27.59	14.59
Interest & Finance Charges	53.96	49.82
Interest received	(93.24)	(40.03)
Commission Received	-	(0.89)
Profit on sale of Car	-	(0.96)
Operating Profit Before Working Capital Changes	378.11	768.25
Adjusted for:		
Increase/(Decrease) in Trade Payables	846.60	90.12
Increase/(Decrease) in Other Current Liabilities & Provisions	43.96	0.90
(Increase)/Decrease in Trade Receivables	(1,264.04)	(194.64)
(Increase)/Decrease in Inventories	(738.20)	(462.22)
(Increase)/Decrease in Short Term Loans and Advances	(640.69)	(99.93)
(Increase)/Decrease in Other Current Assets	(2.30)	0.21
Net Profit Before Extraordinary Items & Tax	(1,376.58)	102.70
Direct Taxes (Paid) /Refund	(178.86)	(90.54)
Net Cash Flows From / (Used) In Operating Activities (A)	(1,555.44)	12.16
B. Cash Flows From Investing Activities :		
Purchase of Fixed Assets, including Intangible Assets, CWIP and Capital Advances	(269.45)	(6.26)
Proceeds from Sale of Car		1.00
(Increase)/Decrease in Other Non-Current Assets	(348.68)	(312.11)
Interest received	93.24	40.03
Commission Received	-	0.89
Net Cash Flows From / (Used) In Investing Activities (B)	(524.89)	(276.45)
C. Cash Flows From Financing Activities :		
Proceeds from Issuance of Share Capital	369.60	140.00
Increase in Securities Premium Reserve	1,879.80	-
Proceeds/(Repayment) from Long Term Borrowings	80.92	(162.14)
Proceeds / (Repayment) from Short Term Borrowings	531.61	197.74
Interest paid	(53.96)	(49.82)
Net Cash Flows From / (Used) In Financing Activities (C)	2,807.95	125.79
Net Increase / (Decrease) In Cash And Cash Equivalent (A+B+C)	727.63	(138.50)
Cash and Cash Equivalents at the beginning of the year	142.72	281.23
Cash and Cash Equivalent At The End Of The Year	870.35	142.72
Component Of Cash and Cash Equivalents		
Cash in Hand	7.90	2.19
Balances With Banks	1.39	0.34
On Deposit Account	861.05	140.19
Total Cash and Cash Equivalents (Note No. 16)	870.35	142.72
Summary of Significant accounting policies		

The accompanying statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement

Cash Flow Statement has been prepared under indirect method as set out in Accounting Standard-3 "Cash Flow Statement" notified under section 133 of the Companies Act, 2013.

For Agrawal Uma Shankar & Co.
(Chartered Accountants)
FRN No. 326700E

For and on behalf of Board of
Rama Telecom Limited

CA Uma Shankar Agrawal
(Partner)
Membership No. - 066497
Place : Kolkata
Date : 29.05.2026
UDIN:

Rama Kant Lakhotia
[Managing Director]
Din No. 00567178

Simran Lakhotia
[Whole-Time Director]
Din No. 10586144

Nidhi Sharma
[Company Secretary]
Membership No. A42014

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

CIN: U64202WB2004PLC099086

Statement of Profit & Loss for the year ended 31st March 2026

	Particulars	Note no.	~~31st March 2026~~ (Rs. in Lakhs)	~~31st March 2025~~ (Rs.in Lakhs)
A	INCOME			
I	Revenue from Operation	19	~~5,010.87~~	~~4,175.80~~
II	Other Income	~~20~~	~~93.24~~	~~71.52~~
III	TOTAL INCOME (I+II)		~~5,104.12~~	~~4,247.32~~
B	EXPENSES			
	Cost of Raw Materials consumed	21	~~2,139.89~~	~~2,190.14~~
	Changes in Inventories of Finished Goods , Work-In-Progress & Stock-In-Trade	~~22~~	~~(735.16)~~	~~(475.16)~~
	Employee Benefits Expense	~~23~~	~~242.35~~	~~193.71~~
	Finance Costs	~~24~~	~~53.96~~	~~49.82~~
	Depreciation and Amortization Expense	~~25~~	~~27.59~~	~~14.59~~
	Other Expenses	~~26~~	~~2,985.69~~	~~1,528.50~~
IV	TOTAL EXPENSES		~~4,714.31~~	~~3,501.60~~
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		~~389.80~~	~~745.72~~
VI	EXCEPTIONAL ITEM		-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		~~389.80~~	~~745.72~~
VIII	EXTRAORDINARY ITEMS		-	-
IX	PROFIT BEFORE TAX (VII-VIII)		~~389.80~~	~~745.72~~
X	TAX EXPENSES :			
	(1) Provision for Income Tax			
	- Current Tax		~~98.14~~	~~191.77~~
	(2) Deferred Tax			
	- Deferred Tax Liability created/(reversed)		~~0.93~~	1.02
	TOTAL OF TAX EXPENSES		~~99.07~~	~~192.79~~
XI	PROFIT/(LOSS) FOR THE YEAR (IX-X)		~~290.73~~	~~552.93~~
	Earning per equity share(Nominal value of share Rs. 10)			
	- Basic	27	~~2.37~~	~~5.85~~
	- Diluted		~~2.37~~	~~5.85~~
~~Summary of Significant Accounting Policies~~		"2"		

~~The accompanying statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.~~

~~As per our Report of even date.~~ ~~5.80~~ ~~13.24~~

For Agrawal Uma Shankar & Co.
(Chartered Accountants)
FRN No. 326700E

For and on behalf of Board of
Rama Telecom Limited

Rama Kant Lakhotia
[Managing Director]
Din No. 00567178

Simran Lakhotia
[Whole-Time Director]
Din No. 10586144

CA Uma Shankar Agrawal
(Partner)
Membership No. - 066497
Place : Kolkata
Date : 29.05.2026
UDIN:

Nidhi Sharma
[Company Secretary]
Membership No. A42014

1 **Corporate Information**

Rama Telecom Limited(Formely known as Rama Telecom Private Limited,(CIN: U64202WB2004PLC099086) is a Limited Company corporated in India with its registered office at Kamalalaya Centre L56A, Lenin Sarani, Room No-302, 3rd Floor, Kolkata West Bengal-700013.

The Company operates a single Business segment viz. business of Trading & Installation Works of Contractors. The Company provides customized E2E networking solutions in the Telecom & Datacom forefront.

2 **Basis of Preparation**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India. The company has prepared these financial statements to comply in all material respects with the accounting standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules,2021 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except in case of better disclosure of relevant reliable information and matching concepts. The Company has rounded off all the amounts in these financial statements and two decimal thereof, unless otherwise specifically stated.

3 **Summary of Significant Accounting Policies.**

a. **AS - 1 Presentation and Disclosure of Financial Statements**

Use of Estimates

The preparation of financial statements is in conformity with Indian GAAP (Generally Accepted Accounting Principles) which requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustments to the carrying amounts of assets or liabilities in future periods.

b. **AS - 2 Valuation of inventories**

Inventories are stated at lower of the cost or net realizable value, net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and selling expenses. The cost is determined on the basis of the weighted average method and includes expenditure in acquiring the inventories and bringing them to their present location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of labour and overheads.

c. **AS - 3 Cash Flow Statements**

Cash and Cash Equivalents

Cash Flow Statement has been prepared under Indirect Method whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less. Other Bank Balance includes Deposit with original maturity for more than 3 months but less than 12 months.

d. **AS - 4 Events Occurring after the Balance Sheet date**

Assets and Liabilities are adjusted for events occurring after the Balance Sheet date that provide additional evidence to assist the estimation of amounts relating to condition existing at the Balance sheet date.

e. **AS - 5 Net Profit or Loss for the Period, Prior Period Items, and changes in Accounting Policies**

Significant items of Extra-Ordinary Items, and Prior Period Incomes and Expenditures, are accounted in accordance with Accounting Standard 5.

f. **AS - 6 Depreciation**

Depreciation on fixed assets acquired during the year has been charged on a written down value basis so as to write off the cost of the assets over the useful life as specified in Schedule II. Assets acquired under finance lease are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the company will obtain ownership by the end of the lease term. Depreciation for assets purchased/ sold during the period is proportionately charged. Freehold land is not depreciated. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

g. AS - 9 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue form sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of goods. The company collects Goods & Service Taxes(GST) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

Contract Revenue

Contract revenue for fixed price contracts is recognised only to the extent of cost incurred that is probable will be recoverable till such time the outcome of the job cannot be ascertained reliably. When the outcome of the contract is ascertained reliably, contract revenue is recognised at cost of work performed on the contract plus proportionate margin. The company recognised revenue to the extent of performance obligation completed.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head “other income” in the statement of profit and loss.

h. AS - 10 Accounting for Property, Plant & Equipment

i. Assets which qualify for the definition of Plant Property & Equipment are stated at their cost of acquisition or construction amount (net of cenvat, wherever applicable) less accumulated depreciation / amortization and impairment loss, if any. Cost comprises the purchase price, installation and attributable cost of bringing the asset to its working condition for its intended use.Also, an initial estimate of costs of decommissioning, restoration and similar liabilities.

ii. Machinery spares which does not qualify for definition of Property, Plant or Equipment can be classified under the head Inventories. Other than these all can be classified under AS-10.

iii. The Company can decide to expense an item if the amount of expenditure is not material to be included as Plant, Property or Equipment.

i. AS - 11 Accounting for Effects in Foreign Exchange Rates

i. Foreign currency monetary items such as Loans, Current assets and Current liabilities are recognized at the Exchange Rate on the date of transaction.

ii. Exchange differences arising on reporting the above items at rate differently from when the were initially recorded during the period are recognized as income / expenditure in the Profit & Loss Account.

j. AS - 12 Accounting for Government Grants

i. Grants and subsidies from the government are recognized when there is reasonable assurance that the company will comply with the conditions attached to them and the grant / subsidy will be received.

ii. When the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the released asset.

iii. Where the company receives non-monetary grants, the assets is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost it is recognized at nominal value.

k. AS - 13 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

l. AS - 15 Employee Benefits

1. Defined Contribution Plan

Employee Benefits in the form of provident fund, ESIC and other labour welfare fund are considered as defined contribution plan and the contributions are charged to the profit and loss account of the year when the contributions to the respective fund are due.

2. Defined Benefit Plan

Gratuity has been ascertained and recognized in the accounts . Employees are not eligible for any other long-term benefits as per service conditions and hence not provided in the accounts. The company is not registered under Gratuity Act.

3. All short term employee benefits such as salaries, incentives, special awards, medical benefits, bonus which fall due within 12 months of the period in which the employees renders the related services and which the employee is entitled to avail, are recognized in the statement of profit and loss on accrual basis without discounting.

m. AS - 16 Borrowing Cost

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowings Costs directly attributable to the acquisition, construction or production of an asset that necessarily taken a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowings costs are expensed in the period they occur.

n. AS - 18 Related Party Transactions

Salary to Key Managerial Personnel, salary to relatives of Key Management Personnel and transactions with Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise significant influence are disclosed as Related Party Transaction in the Notes to Accounts.

o. AS - 20 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss (including the post tax effect of extraordinary items, if any) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss (including the post tax effect of extraordinary items, if any) for the period attributable to equity shareholders and the weighted average number of shares outstanding during period are adjusted for the effects of all dilutive potential equity shares.

p. AS - 22 Accounting for Taxes on Income

Tax expense comprises current and deferred tax. Current Income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years.Deferred tax liablities are recognised for all timing differences. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that they will be realised in future.However,where there is unabsorbed depreciation and carry forward loss under the income tax laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written off to reflect the amount that is reasonably/virtually certain (as the case may be)to be realised.

Minimum Alternate Tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period i,e the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of Minimum Alternative Tax under the income tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement". The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

q. AS - 26 Intangible Assets

Intangible assets are recognized when the assets is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the assets will flow to the company and cost of the assets can be reliably measured.

Acquired intangible assets are recorded at acquisition cost and amortized on written down value basis based on the useful lives of the assets, which in management’s estimate represents the period during which economic benefits will be derived from their use.

r. AS - 28 Impairment of Assets

The carrying amount of the Company’s assets including intangible assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated, as the higher of the net selling price and the value in use. An impairment loss is recognized whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets is reinstated at the recoverable amount subject to maximum of depreciable historical cost.

s. AS - 29 Provisions and Contingent Liabilities and Contingent Assets

A Provision is recognised when an enterprise has a present obligation as a result of a past event or it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: U64202WB2004PLC099086
Notes forming part of the financial statements for the year ended 31st March 2026

3	SHARE CAPITAL	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Authorized Shares		
	1,50,00,000 (P.Y. 80,00,000) Equity Shares of Rs. 10/- each	1,500.00	1,500.00
		1,500.00	**1,500.00**
	Issued, subscribed and fully paid-up shares		
	1,31,99,349 (P.Y 95,03,349) Equity Shares of Rs 10/- each	1,319.93	950.33
	Total issued, subscribed and fully paid-up share capital	**1,319.93**	**950.33**

**The Company has increased its Authorised Capital from Rs. 80,00,000/-(F.V. Rs. 10 per share) to Rs. 1,50,00,000/- (F.V. Rs. 10 per share).*

a. Reconciliation of the shares outstanding at beginning and at the end of the reporting period

Equity shares of ` 10 each with voting rights	31st March 2026		31st March 2025	
	No. of Shares	Value of Shares (Rs. in Lakhs)	No. of Shares	Value of Shares (Rs. in Lakhs)
At the beginning of the period, Equity shares of Rs. 10 each.	9,503,349	950.33	160,000	16.00
Issued during the period, Equity shares of Rs. 10 each.	3,696,000	369.60	9,343,349	934.33
Balance as at the end of the year	**13,199,349**	**1,319.93**	**9,503,349**	**950.33**

b. Terms and rights attached to equity shares:

(i) The company has only one class of equity shares, par value being Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

(ii) 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 shareholders.

(iii) The company has no holding/ultimate holding company and/or their subsidiaries/associates.

(iv) The company has issued bonus shares for consideration other than cash in the ratio 58:1 and has not bought back any number of shares during the period of five years immediately preceding the reporting date.

(v) Unsecured Loan of Rs. 1,40,00,129 has been converted into equity shares of Rs. 10 each at a premium of Rs.211 each during the year.

(vi) The Company has not declared the dividend during the year and in the previous year.

c. Details of shareholders holding more than 5% shares in the company

Equity shares of Rs. 10 each fully paid up	31st March 2026		31st March 2025	
	No. of Shares	Percentage of shares	No. of Shares	Percentage of shares
Neena Lakhotia	2,865,937	21.71%	2,865,937	30.16%
Ramakant Lakhotia	2,366,335	17.93%	2,366,335	24.90%
Nikita Lakhotia	1,520,355	11.52%	1,520,355	16.00%
Simran Lakhotia	1,523,522	11.54%	1,523,522	16.03%
Vishal Lakhotia	566,400	4.29%	566,400	5.96%
Shreekant Lakhotia	566,400	4.29%	566,400	5.96%

d. Details of Shares held by Promoters and disclosure for % change during the year

Promoter name	31.03.2026			31.03.2025		
	No. of Shares	% of total shares	% Change in Shareholding	No. of Shares	% of total shares	% Change in Shareholding
1. Neena Lakhotia	2,865,937	21.71%	0.00%	2,865,937	21.71%	0.16%
2. Ramakant Lakhotia	2,366,335	17.93%	0.00%	2,366,335	17.93%	-0.10%
3. Nikita Lakhotia	1,520,355	11.52%	0.00%	1,520,355	11.52%	0.00%
4. Simran Lakhotia	1,523,522	11.54%	0.00%	1,523,522	11.54%	0.03%

e. Shares reserved for issue under options and contracts/commitments for sale of shares/disinvestment, including the terms and amounts : NIL

RAMA TELECOM LIMITED

(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)

CIN: U64202WB2004PLC099086

Notes forming part of the financial statements for the year ended 31st March 2026

4	RESERVES & SURPLUS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Securities Premium Account		
	Balance at the beginning of the year	133.67	141.62
	Add: Created during the year	2,143.68	133.67
	Less: Bonus Share Issued	-	141.62
	Less: Expenses on Issue of IPO	263.88	-
	Closing Balance (A)	**2,013.46**	**133.67**
	Surplus/(Deficit) in the statement of Profit & Loss		
	Balance brought forward from previous year	562.49	795.94
	Less: Bonus Share Issued		786.38
	Add : Profit for the Period	290.73	552.93
	Net Surplus in the statement of Profit & Loss (B)	**853.22**	**562.49**
	Total in (Rs. in Lakhs) (A+B)	**2,866.69**	**696.16**

5	LONG TERM BORROWINGS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Secured Borrowings		
	(i) Term Loans		
	- From Bank	38.89	
	- Property Loan	109.10	63.95
	(ii) Long Term maturities of Finance lease obligations {Vehicle	18.91	2.19
	(secured against hypothecation of Trucks & Motor Car)		
	For details refer note no. 32		
	Unsecured Borrowings		
	(i) Term Loans		
	- From Bank	3.63	23.97
	For details refer note no. 32		
	(ii) Related Parties *(For details refer note no. 29)*	10.98	10.48
	Total in (Rs. in Lakhs)	**181.51**	**100.59**

6	SHORT TERM BORROWINGS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Secured Borrowings		
	- From Bank	33.33	375.63
	Unsecured Borrowings		
	- From Bank	871.62	-
	Current maturities of long term borrowings *(Refer note no. 5)*		18.05
	For details refer note no. 32	20.34	
	Total in (Rs. in Lakhs)	**925.29**	**393.68**

7.1	TRADE PAYABLES - DUE TO MICRO SMALL & MEDIUM ENTERPRISES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
a	Principal and Interest amount remaining unpaid	-	-
b	Interest due thereon remaining unpaid	-	-
c	Interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprise Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
d	Interest due and payable for the period of delay in making payments (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprise Development Act, 2006	-	-
e	Interest Accrued and remaining unpaid	-	-
f	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
	Total in (Rs. in Lakhs)	-	-

RAMA TELECOM LIMITED

(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)

CIN: U64202WB2004PLC099086

Notes forming part of the financial statements for the year ended 31st March 2026

Additional Information:

The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosures relating to amounts unpaid at the year end, Interest paid / Payable under this Act have not been given.

7.2	TRADE PAYABLES - DUE TO OTHERS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Other than Micro, Small and Medium Enterprise		
	(For Details Refer Note No. 7.2(i)		
	Sundry Creditors (Supply)	900.55	244.65
	Sundry Creditors (Contractor)	383.44	108.74
	Sundry Creditors for expenses	4.21	88.21
	Total in (Rs. in Lakhs)	**1,288.20**	**441.60**

8	OTHER CURRENT LIABILITIES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Current maturities of long term borrowings (refer note no. 5) (property loan)	4.07	2.18
	Current maturities of Finance lease obligations (refer note no. 5)	5.17	3.33
	Advances received from customers	8.26	10.26
	Liabilities for Expenses	85.31	27.10
	Statutory Liabilities	21.89	38.33
	Total in (Rs. in Lakhs)	**124.69**	**81.19**

9	SHORT TERM PROVISION	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Provision for Gratuity	9.89	9.44
	Provisions for Income Tax	113.25	191.77
	Total in (Rs. in Lakhs)	**123.14**	**201.21**

12	Deferred Tax Assets (net)	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	WDV of Net block as per Companies Act, 2013 (except Land)	357.41	115.54
	WDV of Net block as per Income Tax Act, 1961 (except Land)	371.63	145.89
	Excess Depreciation provided under Income Tax Act, 1961 and Tax Impact thereon	14.22	30.34
	Deferred Tax Liability @ 22%	3.13	6.68
	Add: Surcharge @ 10%	0.31	0.67
	Add: Education & H . Edu Cess	0.14	0.29
	Deferred Tax Asset at the end of the year	3.58	4.51
	Deferred Tax Asset at the begining of the year	4.51	5.53
	Deferred tax liability to be provided / (written back)	**0.93**	**1.02**

13	OTHER NON-CURRENT ASSETS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Security Deposit		
	- Office and Others	222.92	164.36
	- Earnest Money Deposit	135.41	143.10
	Retention Money	-	160.00
	Deposits with maturity more than 12 months	526.20	68.39
	Total in (Rs. in Lakhs)	**884.52**	**535.85**

RAMA TELECOM LIMITED

(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)

CIN: U64202WB2004PLC099086

Notes forming part of the financial statements for the year ended 31st March 2026

14	INVENTORIES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	(As Valued & Certified by the Management)		
	(Valued at lower of cost and net realisable value)		
	Raw Material	21.54	18.51
	Work in Progress	1,262.57	527.41
	Total in (Rs. in Lakhs)	**1,284.11**	**545.92**

15	TRADE RECEIVABLES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Trade Receivables		
	Unsecured, Considered Good	2,294.62	1,030.58
	(For Details Refer Note. 15(i))		
	Total in (Rs. in Lakhs)	**2,294.62**	**1,030.58**

** Retention Money held by debtors is included in Trade Receivables.*

16	CASH & CASH EQUIVALENTS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
A)	**Cash & Cash Equivalent**		
	Balance with Banks:		
	- On current account	0.94	0.08
	- On Cash Credit account	0.45	0.25
	- On OD	-	
	- Deposit with original maturity of upto 3 months	75.22	19.77
	Cash in hand (As certified by the management)	7.90	2.19
	Total (A)	**84.51**	**22.29**
B)	**Other Bank Balances:**		
	Deposit with original maturity for more than 3 months but less than 12 months	785.84	120.42
	Total (B)	**785.84**	**120.42**
	Total in (Rs. in Lakhs) (A+B)	**870.35**	**142.71**

Note: All Fixed Deposits are lien with Bank & Railway department.

17	SHORT TERM LOANS & ADVANCES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Secured, Considered Good:		
	Advance Tax & TDS receivable	93.81	91.61
	Unsecured, Considered Good :		
	Advance Against Capital Expenditure	247.50	-
	Advance to Suppliers	402.36	41.77
	Advance to Contractors	253.47	210.26
	Advance against Expenses	84.62	43.18
	Advance to Government Authorities	44.71	4.39
	Advance to Related parties	5.72	-
	Advance against Consultation	-	98.10
	Advance to Staff & others	-	-
	Total in (Rs. in Lakhs)	**1,132.20**	**489.31**

18	OTHER CURRENT ASSETS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Prepaid Expenses	2.66	0.36
	Total in (Rs. in Lakhs)	**2.66**	**0.36**

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: U64202WB2004PLC099086
Notes forming part of the financial statements for the year ended 31st March 2026

19	REVENUE FROM OPERATIONS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Sale of Services		
	Works Contract	4,248.77	3,658.87
	Installation & Commissioning Charges	762.10	516.93
	Total in (Rs. in Lakhs)	**5,010.87**	**4,175.80**

20	OTHER INCOME	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Profit on sale of Car	-	0.96
	Commission Received	-	0.89
	Interest received	93.24	40.03
	Sundry Balance Written off	-	29.64
	Total in (Rs. in Lakhs)	**93.24**	**71.52**

21	COST OF RAW MATERIALS CONSUMED	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Inventory at the beginning of the year	18.51	31.44
	Add: Purchases made during the year	2,142.92	2,177.20
		2,161.43	**2,208.65**
	Less: Inventory at the end of the year	21.54	18.51
	Cost of raw materials consumed	**2,139.89**	**2,190.14**

22	CHANGE IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS & STOCK IN TRADE	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Inventories at the end of the year		
	(Valued at lower of Cost or Net Realizable Value)		
	Work in Progress	1,262.57	527.41
		1,262.57	**527.41**
	Inventories at the beginning of the year		
	Work in Progress	527.41	52.25
		527.41	**52.25**
	(Increase) / Decrease in Stock	**(735.16)**	**(475.16)**

23	EMPLOYEE BENEFITS EXPENSE	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Salaries, Wages & Bonus	195.13	152.41
	Staff Welfare Expenses	6.78	5.47
	Directors' Remuneration	24.75	24.90
	Provision for Gratuity	0.45	0.90
	EPF & ESIC Contribution	15.24	10.03
	Total in (Rs. in Lakhs)	**242.35**	**193.71**

~~RAMA TELECOM LIMITED~~
~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~
~~CIN: U64202WB2004PLC099086~~
~~Notes forming part of the financial statements for the year ended 31st March 2026~~

24	FINANCE COSTS	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
i.	**Interest Expense**		
	Interest on Loan & OD	12.66	26.43
	Interest on Unsecured Loan	21.94	12.91
ii.	**Bank Charges & Other Borrowing Cost**		
	Other Charges	19.36	10.48
	Total in (Rs. in Lakhs)	**53.96**	**49.82**

25	DEPRECIATION & AMORTIZATION EXPENSE	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	Depreciation on Tangible Assets	27.59	14.59
	(for Property,Plants & Equipment refer note no. 10)		
	Total in (Rs. in Lakhs)	**27.59**	**14.59**

26	OTHER EXPENSES	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
A.	**Project Cost Expenses**		
	Consumable Stores	7.02	13.59
	Installation & Commissioning / Repairing Charges	1,813.68	739.00
	Labour Charges	93.43	42.93
	Project Expenses	579.73	394.80
	Transportation & Freight Charges	93.12	86.50
B	**Administrative Expenses**		
	Auditor's Remuneration	2.00	2.00
	Business Promotion Expenditure	136.28	31.08
	Consultancy & Professional Fees	16.83	7.51
	CSR expenses	8.30	-
	Electricity Charges	0.50	0.73
	Filing Fees	6.38	12.02
	General Expenses	4.94	8.40
	Inspection Charges	22.14	14.98
	Insurance Charges	0.83	0.89
	Legal Charges	0.03	0.96
	Late Fee & Penalty	17.22	3.12
	LD Charges	-	1.00
	Motor Car Expenses	6.96	9.91
	Donation & Subscription	2.05	1.65
	Office Expenses	-	1.27
	Printing & Stationery	2.27	1.42
	Postage & Courier Expenses	1.28	1.06
	Rates & Taxes	20.18	26.13
	Repair & Maintenance Charges	15.71	8.76
	Rent Expense	23.82	18.60
	Telephone Expenses	1.17	1.10
	Travelling & Conveyance Expenses	0.78	1.88
	Tour & Travelling	100.29	97.22
	Sundry Expenses Written off	8.74	-
	Total in (Rs. in Lakhs)	**2,985.69**	**1,528.50**

Rama Telecom Pvt Ltd (2025-26)

Trial Balance

22.05.2026

1-Apr-25 to 31-Mar-26

Particulars	Closing Balance
Particulars	Debit
Capital Account	-
Reserves & Surplus	-
General Reserve	-
Security Premium	-
Paid Up Share Capital	-
Loans (Liability)	-
Bank OD A/c	-
ICICI BANK A/C 127705500767	-
ICICI BANK OD A/C 127705500490	-
Indian Bank- 459982926	44,817.59
Kotak Mahindra Bank_ OD_8251149288	-
Secured Loans	-
Hdfc Busioness Loan(2023-24)	-
ICICI BANK(TOYOTA)_LACAL0001080003	-
ICICI _Loan No.TBCAL00007260446_R.No.302 3rd Floor	-
ICICI_Loan No.TBCAL0000750289_R.No.301 3rd Floor	-
Yes Bank (Jeep Compas)	-
Unsecured Loans	-
ICICI Bank (Working Capital_CIF ID_576847395)	-
Ramakant Lakhotia(HUF)	-
Shri Ratan Maheshwari(Adv)	-
Current Liabilities	-
Duties & Taxes	-
CGST (Cash Ledger)	[redacted]
CGST Deducted by Railways	[redacted]
CGST EXCESS CLAIM	-
CGST Input	1,830,361.01
CGST Input (RCM)	269,786.90
CGST (NOT RECD)2024-25	[redacted]
CGST (NOT RECD)2025-26	144,962.76
CGST Output	[redacted]
CGST Output(RCM)	-
Gst Payable 2025-26(Assam)	[redacted]
GST Payable 2024-25(Assam)	[redacted]
Gst Payable FY 2024-25	[redacted]
Gst Payable FY 2025-26	-
IGST (Cash Ledger)	16,731.00
IGST Input (RCM)	12,180.00
IGST Deducted by Railways	[redacted]
IGST Input	[redacted]
IGST (Not Recvd)(2024-25)	[redacted]
IGST (Not Recvd)(2025-26)	1,580,377.55
IGST Output	[redacted]
IGST Output(RCM)	-

Professional Tax Payable	
SGST (Cash Ledger)	
SGST Input (RCM)	269,786.90
SGST Deducted by Railways	
SGST EXCESS CLAIM	-
SGST Input	1,830,360.01
SGST NOT RECD (2024-25)	
SGST(NOT RECD)2025-26	141,182.26
TDS on Interest(2023-24)	
SGST Output	
SGST Output(RCM)	-
TDS On Profession(@10%)	-
Tds on Salary (2025-2026)	-
Tds on Sub-Contractor(2024-25)	
Tds on Sub-Contractor(2025-26)	-
Tds on Sub Contractor(Provision)23-24 & 24-25	
Sundry Creditors	40,236,128.19
Sundry Creditor - Supply	
Aaram Plastics Pvt Ltd	
Aavvik Business Private Limited	
Aditya Infotech Limited	
Aew Polyextrusion Private Limited	
Agarwal Engineering Works	
Aliviya Steel Traders	
Antriksh Technosys Pvt Ltd	
Aradhya Impex Metallic Pvt Ltd	
Aspirationz International	
Bansal Udyog	
Bengal Electrical Industries	
Bengal Engineering Industries	
Broadweb Technologies Pvt Ltd	
Dinesh Kumar M	
Dishita Enterprises Private Limited	
Electrip Private Limited	
Estex Telecom Pvt Ltd	
Flextrace Polyplast Private Limited	
Foli Network	
General Auto Electric Corporation	
Glx Hdd Solutions	
Guwahati Tools & Machinery	
Hema Telecom Services	
Indraprastha Media and It Solutions Private Limited	
Interglobe Aviation Limited(Mumbai)	
INTER GLOBE AVIATION LTD.(WB)	
Kolkata Electric & Trading Co.	
Light Emporium Private Limited	
Limitless Technology	
Maa Hardware & Gold Bricks Field	

Mahadev Enterprise	
Maheswar Comunication & Construction	
Mandal Telelink(Bapi)	
Mangal Laxmi Projects	
Mg Polytech	
M.K. Technologies Private Limited	
Mps Solutions Pvt Ltd	
MR Enterprises	
M.S. Railtech Service	
Narayani Polipipes(2021-22)	
Narayani Polypipes	
National Auto Battery	
National Electric Corporation(Calcutta)	
Pie Line Enterprises	
Rajendra Electricals	
Raj Unique Electricals	
RDSO	
Reliance Retail Limited	
RITES LIMITED(Delhi)	
Rites Limited (WB)	
RK Electricals	
RS Enterprise	
R. S. Trading Co.	
Rudra Traders	
Saraswat Enterprise	
Shakti Enterprises	
Shivranta Solutions Private Limited	
Shri Govind Power Converter Private Limited	
Sudarshan Consulting Services	
Sunnet Solutions Private Limited	
Team Engineers Advance Technologies India Pvt. Ltd.	
Varsha Enterprises	
Vidya Engineering Industry	
Vinayak (Sales) Corporation	
Vinayak Steel Trade Private Limited	
VRH Lightning Protection Pvt. Ltd.	
West Coast Optilinks	
Western Cablex Engineering Pvt. Ltd.	
Zenix Computers	
Liability for Expenses	-
Sundry Creditors for Expences	-
ICICI Bank Credit Card	306,870.30
Abhra Creation	2,302,949.50
Affinity Global Capital Marketing Pvt Ltd.	-
Agrawal Uma Shankar & Co.	-
Air India Limited	-
Asnani Stock Broking Private Limited	-
Bengal State Export Promotion	20,000.00
Cameo Corporate Services Ltd	-

Cyzen Advisors Private Limited	-
Eureka 4	-
Gallant Power Conversion Private Limited	500,000.00
Global Facility & Management Services	-
Hasan Khan D	-
Interglobe Aviation Limited(Delhi)	21,498.00
Kamalalaya Center Owners Association	-
Kirin Advisors Private Limited	-
KOTAK_RKL CC NO.4346687780138870	-
M & A Associates	-
Munna Travels	-
Mustafa Bharmal	-
National Securities Depository L	-
National Securities Depository Limited	-
National Securities Depository Ltd	43,707.20
Payel Sadhu(ESI,PF Consultancy)	-
Penumarthy Venkateswar Rao (Room Rent)	16,800.00
Prem Kumar S (Room Rent HYD)	13,000.00
Ramesh Automobiles	-
Rites Limited	
Rites Ltd	
Samadhan Shiksha Daan Ki Nai Pathshala	
S D Enterprise (S Dewanji)	135,239.00
Sdp & Associates	2,242.00
Shareef Ahmed	-
Shree Swami Samarth Enterprises	100,000.00
Siddha Real Estate Development Pvt Ltd	5,000,000.00
Sohil Sureka(M/s. Simco Consultancy)	-
TCM Haulers India Pvt Ltd	-
Utkal Carrier Pvt Ltd	-
Vipul Shah	-
Professional Tax(2025-2026)	-
Salary Payable	-
Other Current Liabilities	-
Advance From Party	-
Binary Solution Pvt. Ltd.(Sd)	-
Marz Systems India Pvt. Ltd.	-
Sundry Creditor (Contractor)	-
Abeda Enterprises	1,225,000.00
Akshay Chandrakant Sarvade	116,115.00
Akshay Telecommunication Network	-
Amit Kumar	-
Anar Hossain Sekh	735,000.00
Anirban Biswas	20,100.00
Anj Infra Associates	816,575.00
Arif Parwaj(Nagpur)	-
Arun Chandra Sharma	-
Azaruddin	19,800.00
Babita Sikdar	76,670.00
Beeths Enterprise Private Limited	-

Bhajan Dey	-
Bharat Infinite Techno Solutions (Rajneesh Shukla)	-
Bharat Mondal	107,950.00
Bhaskar Khlita	407,677.00
Bhima Baidamulav	60,500.00
Bhupinder	1,100,000.00
Bikash Kumar	134,450.00
Bikash Ranjan Biswal	-
Bimal Halder	550,000.00
Biplab Sarkar	101,385.00
B.K ENTERPRISE	-
Black Pearl INC	-
Bommineni Sai Teja	592,838.00
Buddheswar Sahoo	302,000.00
Chabi Bibi	20,000.00
C.Sivasankar	375,250.00
C. Sivasankar (TPJ)	110,100.00
Daitari Benia	22,000.00
Debashish Bera	202,230.00
Debasish Baidya	651,700.00
Deepak Vijay Jadhav	1,050,000.00
Destny Designs	815,942.00
Dhaneswar Sahu	60,610.00
Dhanurjaya Naik (WTR-2)	301,010.00
Dharma Sarkar	41,680.00
Dojit Wahengbam	492,780.00
Dwip Sikdar	222,200.00
Faiz Enterprise	115,000.00
Giridhari Mahato	200,000.00
G Ramesh	20,000.00
Gurmaan Automobiles Private Limited	0.07
Hasanuj Jaman (Bhandan Bank)	170,000.00
Indrakaran Reddy Kunduru	251,509.00
Indira Electricals	-
Jai Prakash Bairagi	31,200.00
Jamadar Ansari	246,300.00
Jasmin Munsi	10,000.00
Jaswant Singh (Firozpur)	-
Jiban Bag	586,000.00
Joychan Ali	1,008,487.00
Julphikar Ali Mandal	56,000.00
Kaleem Pasha Pholaray	377,535.00
Kalia Sahu	108,200.00
Kalpavriksh Enterprises	66,980.00
Kamadeba Mahanandia	1,800,000.00
Kamm Engineering Works And Technology	-
Kaushali Engineering Private Limited	1,205,500.00
Kedar Nath Singh(Malda)	156,000.00

KGN Enterprise(Kolkata)	-
KGN Enterprises (AGRA)	1,605,000.00
Koshi Enterprises	-
Krishna Kumar Yadav	126,900.00
Kritick Dulay	747,015.00
Kritika Kumari	155,165.00
Kundru Swati	-
Lakshmina (Bhaskar Khalita)	163,400.00
Lalan Prasad(Bablu)	273,660.00
Lokenath Enterprises (Sunil Majumder)	1,202,740.00
Maa Enterprise	50,000.00
Madan Kumar Sarkar	150,000.00
Mahamaya Teleservices	119,800.00
Majibur Khan(Malda)	50,000.00
Malay Kumar Mandal	100,000.00
MD Abdur Rakib	792,000.00
Md Iftekhar Alam	-
Mikhail Turuk (Kamadeba)	200,000.00
Milton Samaddar	370,949.00
Miraj Constraction(Raibul Sk)	825,000.00
Mithun Chandra Das	373,946.00
Mizan	46,852.00
Mohammad Iqbal	230,400.00
Mohd Soeav Alam	952,695.00
Momin Sk (Momin Enterprise)	774,400.00
Mono Naik	150,000.00
Monu Kumar	55,000.00
Mostafa(Rail)	410,000.00
Moumita Adhikary	1,190,857.00
Mustafa	
Papu Kalita	179,040.00
Muddamgula Prashanth	100,000.00
Mustafa (Airtel)	265,000.00
Narendra Kumar Singh	177,810.00
Narsimha	145,000.00
Nikson Sk	463,574.00
Omegazro Indraprastha and Media Advertisment Privat	-
Parimal Ray	-
Partha Dutta	-
Pradeep Kumar	52,135.00
Premdas Arvind Ade	7,700.00
Punam Devi	725,000.00
Puspendu Middya (Site)	1,032,730.00
Radiant Infra Services	578,950.00
Radiant Infra Services(Contractor)	7,548,034.00
Rahamatulla Laskar (Talmo Co)	1,838,400.00
Rahul Dey	9,753.00
Rahul Kumar	-
Rajesh Soni	-

Rajkumar Paul (Contractor)	~~45,470.00~~
Raju Ram	~~375,000.00~~
Raju Sk	~~75,400.00~~
Ramjan Ali	~~436,478.00~~
Rapolu Rajesh	~~45,500.00~~
Ranjit Kumar Mahanandia	
RB Enterprises	~~487,500.00~~
Resmina Khatun	~~50,000.00~~
Rishav Enterprises (Contractor)	~~500,000.00~~
Roli Construction	-
Rumpa Dulai (Provash)	~~202,990.00~~
Rupam Mondal	~~67,208.00~~
Sadananda Mandal	~~100,000.00~~
Sai Construction Services And Contractors (Sitaram)	~~1,100,000.00~~
Sai Sree Construction (C Sivasankar)	~~450,000.00~~
Sajjad Ali	~~20,000.00~~
Santanu Naskar	~~834,206.00~~
Santu Jana	~~149,530.00~~
S Chandrasekaran	~~60,000.00~~
Seema Bharti (Ramjan)	~~1,156,393.00~~
Sekh Imran Ali	~~20,200.00~~
Shambhawee Priya	-
Sharathkumar Reddy Kundru(Kunduru Sharath Kr(Con)	-
Shene Ashok Kisan	~~1,744,400.46~~
Shidlingesh Shankarayya Hirematha	~~86,550.00~~
S M Construction	~~2,064,144.90~~
Somnath Mondal (Sadananda)	~~366,500.00~~
Soni Constructions (Rajesh Soni)	~~1,846,072.00~~
Srijeenet Infracon	-
Sriraj Bharti	~~100,000.00~~
Srivari Enterprises	~~0.47~~
Srivatsa Infra	~~157,997.91~~
S S Enterprise	-
Subrata Das (Labour)	~~48,700.00~~
Subrata Naskar(Contractor)	~~164,644.00~~
Sudip Kumar Adak (Ahan Telecom Service)	~~2,242,381.00~~
Sujeet Kumar	~~127,560.00~~
Sukanta Sardar (S S Telecom)	~~1,030,680.00~~
Suraj Mukherjee (Satya Narayan Telecom Service)	-
Suraj Prajapati	~~48,000.00~~
Surendra Majhi	~~45,481.00~~
Suresh P	~~35,500.00~~
Surya Kanta Das	~~740,366.00~~
Swapnil Chandrakant Divekar	~~7,278,175.00~~
Swapnil Dattayraya Murhe	~~2,750,750.00~~
Tariq Mansoori	~~112,800.00~~
T Srikanth	~~25,000.00~~
Tushar Hiraman Kale	~~17,000.00~~
Uttam Das	~~50,000.00~~

Varadada Manasa	50,000.00
Vikrant (Sarif)	795,845.00
Vinod Kumar Kamat	220,000.00
Vipin Yadav	60,000.00
V Saritha	23,500.00
Zubair Ahmad	220,000.00
Zubair Ahmad (Site)	98,784.00
Auditor's Remuneration Payable	
ESIC(2024-2025)	
EPF (2025-2026)	-
ESIC(2025-2026)	7,034.00
Gratuity Provision	-
Provision for Taxation	-
Provision for I.Tax 2024-25	-
Provision for I. Tax 2025-26	-
Staff & Labour Advances	-
Abhishek Kumar Saw (Satff)	
Bholanath Das (Staff)	
Bubai Das (Staff)	
Debasish Chakraborty (Staff)	
Dipankar Dey (Staff)	
MD Ashfaq (Staff)	
Mir Abdul Ashif (Staff)	
Mohan Ghosh (Staff)	
Monidipa Dan (Staff)	
Mukta Biswas (Staff)	
Nikita Lakhotia (Staff)	
Pabitra Patra (Staff)	
Pintu Samanta (Staff)	
Pradip Karigar (Staff)	
Prasanta Aacharya (Staff)	
Rafikul Islam (Staff)	
Ramakant Lakhotia(Staff)	326,100.00
Rishi Mohan Sinha (Staff)	
Rupsa Ghosh (Staff)	
Samrat Adhikary (Staff)	
Sandip Halder (Staff)	
Satyajit Hazra (Staff)	
Shailendra Nath Roy (Staff)	
Shobh Nath Ram (Staff)	
Shuvranil Mukherjee (Staff)	
Simran Lakhotia (Staff)	245,800.00
Snehasish Midya (Staff)	
Somin Biswas (Sraff)	
Soumen Kundu (Staff)	
Subhas Sen (Staff)	
Sujan Mondal (Staff)	
Sujay Das (Acct Staff)	
Sunil Kumar Saraf (Staff)	
Susheel Kumar (Staff)	

Vikas Saboo (Satff)	
Fixed Assets	-
Computer & Printer	-
Computer	~~340,334.92~~
Printer	~~81,214.53~~
Machinery	10,417,872.36
Motor Vehicle	-
Bolero SLE White (WB-02H-7289)	
Vechicle (Tata-1613)	~~6,303.73~~
Zeep Compus	~~209,905.52~~
Office Equipment	-
Office Equipment & Project Tools	~~443,282.71~~
Project Tools & Equipments	~~259,716.14~~
PLANT AND MACHINARY	
LAPTOP	
A. C. Machine	~~109,763.70~~
Car Parking at Kamalalaya Centre Basement	~~1,247,220.00~~
Flat Purchase (3rd Floor_R-302) Kamalalaya Centre	~~8,205,789.59~~
Flat Purchase (3rd Floor_R.No.301 Kamalalaya Centre	~~13,823,355.00~~
Furniture	~~1,357,708.56~~
SAINI TOYOTA	~~1,981,818.18~~
Tally ERP 9 (Gold)	~~15,300.00~~
Current Assets	-
Opening Stock	~~54,591,401.89~~
Deposits (Asset)	-
Earnest Money Deposit	-
ECOR_Sambalpur Division-S and T	
EMD Cor Railway Ambala Division	~~51,538.50~~
EMD East Central Railway	~~24,560.00~~
EMD-East Central Railway(Danapur)	~~19,875.07~~
Emd-East Central Railway(Ddu Division-S-and T)	~~307,600.00~~
EMD East Central Railway-Hazipur	~~313,154.00~~
EMD East Central Railway (Samastipur)	~~63,172.00~~
Emd-East Coast Railway_waltair Divi-S&T	~~325,500.00~~
EMD -Eastern Rail Way Howrah	~~599,751.43~~
EMD Eastern Railway (Kolkata)	~~171,128.00~~
EMD-Eastern Railway(Malda)	
Emd- Eastern Railway_Malda Division-S and T	~~152,800.00~~
EMD-Eastern Railway_Sealdah(Quad)	~~565,400.00~~
EMD -FA & CAO/CON/S E C Railway, Bilasp	
EMD FA & CAO/CON/S.E.C RLY/Nagpur	~~307,500.00~~
EMD Indian Oil Corporation Ltd. (Haldia)	
EMD N. F. Railway (Alipurduar)	~~399,046.00~~
EMD N.F. Railway (Rangia)	~~84,200.00~~
EMD NF Railway(Rangia_Repairing)	~~68,760.50~~
Emd-North Western Railway_jaipur Division-S and T	
Emd-North Western Railway(Jaipur) Snt-95	
EMD Railtel Corpn. of India (Kolkata)	~~21,310.00~~
Emd-Railway Electrification(Chennai-275)	~~354,600.00~~
EMD-Railway Electrification_Chennai-270	~~319,600.00~~

Emd-Railway Electrification(Chennai-270)	
EMD-Railway Electrification_ADI_SnT_Gr324_TELE_1	
EMD-Railway Electrification_OT-62	~~244,600.00~~
Emd-South Central Railway_guntur Division-S and T	
EMD-South Eastern Railway(Adra)	
EMD South Eastern Railway(Chakradharpur)	
EMD South Eastern Railway(Garden Reach)	
EMD South Eastern Railway (Garden Reach-Adra)	~~276,010.00~~
EMD South Eastern Railway (TATA Siny)	~~123,143.00~~
Emd-Southern Railway_Palakad Division	
Emd-The W.B. State Handloom Weavers Cooporative	~~100,000.00~~
EMD Vedica Founda/Delhi	~~62,975.00~~
EMD-West Central Railway_dy Cste-C-Jbp-S & T	~~730,100.00~~
EMD_Central Railway/Bhusawal Division-S and T	~~464,800.00~~
EMD_Central Railway_ADSTE-C-SUR-S AND T	~~1,000,700.00~~
EMD_Central Railway_Solapur Division	~~369,300.00~~
EMD_East Central Railway_DDU Division-S and T	~~275,500.00~~
EMD_East Coast Railway_Construction Waltair-2	~~568,300.00~~
EMD_Eastern Railway_DYCSTE-CON-HWH-S AND T	~~809,800.00~~
Emd_Eastern Railway_Howrah Division_S And T	~~304,900.00~~
Emd_Eastern Railway_howrah Open Line	~~475,400.00~~
EMD_Eastern Railway_howrah_Division-S and T	~~456,900.00~~
Emd_Eastern Railway_Howrah_Scada	
EMD_Eastern Railway_Sealdah 6 Quad	
EMD_Eastern Railway_sealdha Division	~~383,400.00~~
Emd_Eastern Rly_Howrah_Division-S and T	~~404,700.00~~
Emd_ECOR/SAMBALPUR DIVISION-S AND T	~~277,000.00~~
Emd_ECOR/Waltair Division_S AND T	
Emd_ECOR_KHURDA ROAD	~~298,600.00~~
EMD_Indian Oil Corporation Limited-Pipeline Division	~~127,600.00~~
EMD_FD_127713010118_FA AND CAO/ER/KOL_ER_ASANSOL	~~302,100.00~~
Emd_indian Oil Corporation_OFC Laying Work & Liaiso	
EMD_North Central Railway_Prayagraj Divisiuon_S	~~550,800.00~~
EMD_Northern Railwai_Moradabad Divi	
Emd_Northern Railway_ferozpur Division-S and T	
EMD_north Eastern Railway_varanasi Division S & T	
Emd_north Eastern Railway_Varanasi Gepon	
EMD_Northern Railway_Firozpur-3 Division S & T	~~376,300.00~~
EMD_Northern Railway_Muradabad Division-S and T	
Emd_north Western Railway_bikaner Division-S and T	
Emd_NORTH WESTERN RAILWAY_Jaipur Division-S and T	
EMD_South Central Railway_Guntur Division-S and T	
EMD_South East Central Railway_Raipur Divi S and T	
EMD_South Central Railway(Construction)	
EMD_South Central Rly_BZA-S AND T	
Emd_South Eastern Railway_proj-Unit-Kol-S & T	
EMD_Southern Railwaqy_thiruvanthapuram Divi-Gati Sh	~~367,200.00~~
EMD_Southern Railway/Dy.CSTE-CN-TBM-S AND T	
Emd_Southern Railway_Thiruvananthapuram_2	~~231,600.00~~
Emd_Southern Railway_Trichchirappalli Division-S	~~476,000.00~~

EMD_West Central Railway_Kota Divi_sig& Tele	338,100.00
EMD_west Central Railway_JBP_Tunnel Proj	
EMD_Western Railway_Vadodara Division	
FDR Eastern Railway(Stores)	169,125.00
Fdr-Fa & Cao/C/JBP A/c Rtpl	274,330.00
Fdr_North Central Rly/Agra Division-S and T	406,700.00
FD_127710003406_ICICI BG Margin_er_howrah	47,685.00
FD_127710003563_ICICI BG Margin_ERSEAL_EMD BG	38,970.00
FD_127710003437_ICICI BG Margin_CR_Bhuswal	
FD_127713009966_ICICI BG Margin_ER_HOWRAH-II PBG	238,785.00
FD_12771310027_ICICI BG Margin_ER_HOWRAH	46,185.00
FD_127710003177_ICICI BG Margin_ECOR_WAT-2	
Sd-South Eastern Railway_secunderabad (PG)	360,500.00
FD_127713010298_ICICI BG Margin_ER_ASN	51,840.00
FD_127713010333_ICICI SDBG Margin_ER_SEALDHA	76,575.00
Fd_127713010336_ICICI Margin_ER_Sealdah	477,360.00
FD_127713010343_ICICI BG Margin_ECR_DHANBAD	247,111.50
FD_127713010512_ICICI BG Margin_ER_HOW_OFC_PBG	479,506.50
Md_FA & CAO/ Eastern Railway/Kolkata A/c RTL(FG)	288,400.00
SOUTHERN RAILWAY/DY.CSTE-CN-TBM-S AND T	
Security Deposit	-
Security Deposit for Office Premises	-
Ajay Nagar Godown(Sd)	56,000.00
Rent for Tata Advance	10,000.00
Sd-Room at Chennai-1	30,000.00
SD- Samir Ghosh(Ajaynagar Godown)	30,000.00
SD_ CDSL A/c	20,000.00
Security Deposit with Railways	-
EMD_FA AND CAO/CN,S.C.RAILWAY, SECUNDERABAD A/C RTI	433,400.00
EMD_FA AND CAO,EASTERN RAILKWAY/KOLKATA A/C RTL	275,000.00
FDR- FA & CAO/CON EASTERN RAILWAY KOLKATA	734,000.00
FDR- FA CAO/E. C. RAILWAY	23,920.00
FDR NO.6111920361 Lumding Guwahati	468,660.00
FDR-WEST CENTRAL RAILWAY(Dy. FC & CAO/C/JBP)	792,940.00
FDR_Eastern Railway_Kolkata	352,400.00
PBG_FA AND CAO_EASTERN RAILKWAY/KOLKATA A/C RTL_H	1,562,000.00
PBG_FA AND CAO_EASTERN RAILKWAY/KOLKATA A/C RTL_SI	1,370,000.00
PBG_FD_27713009982 FA & CAO, ECOR_Bhubaneswar_ RTPL	1,155,000.00
PBG_PFA/SE.RLY/GRC A/C RTPL	
PBG_Sr. DFM/PVC-Southern Railway_Thiruvananthaopura	2,145,630.00
PBG_FA & CAO_ECR_HAJIPUR A/C RTL_FD_127713010169 DH	1,221,000.00
PBG_TDR_0085593_SR.AFA/RE/KOLKATA-REOT--62	784,800.00
PBG_FD_FA AND CAO/ER/KOLKATA A/C RTL	1,354,000.00
S D East Cental Rail Way (SamastiPur Store)	8,805.00
S. D. East Central Railway	10,030.00
SD East Central Rail Way (Dhanbad)	18,030.23
S D -East Central Rail Way (UTS Supply)	101,210.00
S. D. Eastern Railway_Asansol	230,658.00

SD-(Fdr)East Central Railway-Hazipur	53,020.00
SD-Indian Oil Corporation	22,510.00
SD N.F. Railway - Coochbihar	140,809.00
S D -N F Rail Way (Guwahati -STM)	62,477.00
SD N F Rail Way (Katihar)	40,489.00
SD N. F. Rail Way-Rangiaya UTS Project	425,381.00
SD N F Rail Way UTS -II	113,406.00
S D-N F Rail Way UTS -III	372,555.00
Sd- North Eastern Railway(Varanashi)	822,000.00
SD-North Western Railway(SWM)	735,500.00
S D -South Eastern Rail Way-ROU_JSG	210,459.70
SD_DY.FA ANDCAO/CONST/WEST CENTRALRAILWAY, JABALPUR	[redacted]
SD_FA ANDCAO/CN,S.C.RAILWAYSECUNDERABAD A/C RTL	4,093,000.00
]	2,012,768.82
TDR_FA&CAO_Eastern Railway(PGB)	[redacted]
FDR_ICICI Bank((Od Security)	13,900,000.00
Loans & Advances (Asset)	-
Advance to Project Work	-
Abhishek Kr Saw (Site)	[redacted]
Ali Bahadur (Site)	125,235.00
Chandan Pal	139,641.00
Lalchand Rajbanshi (Site)	[redacted]
Pradip Karigar(Site)	1,397,344.00
Vinay Prakash(Site)	374,000.00
Animesh Pramanik (Site)	[redacted]
Monidipa Dan (Site)	82,000.00
Mukta Biswas	214,234.00
Munna Kumar	[redacted]
Naushad Khan (Site)	208,318.00
Nidhi Sharma	[redacted]
Pabitra Patra(Site)	100,420.00
Partha Sarathi Sarkar	673,964.00
Pintu Das (Site)	[redacted]
Rafikul Islam (Site)	217,160.00
Rana Mallick	184,846.00
Samrat Adhikary	[redacted]
Shobh Nath Ram (Site)	219,060.00
Shuvranil Mukherjee (Site)	[redacted]
Somin Biswas (Site)	56,929.00
Soumyajit Nawn (Site)	[redacted]
Sunil Kumar Saraf (Site)	203,168.00
Tapan Maity (Site)	901,246.00
Topsia Sunflower Residents Welfare Association	[redacted]
Labour & Site Advance	-
Soumen Kundu(Site)	129,942.00
Sujan Mondal	184,890.00
Sundry Debtors	229,462,382.04
Bharti Airtel Limited	[redacted]
Bhareti Airtel Limited (JH)	
Bharti Airtel Limited(AP)	

Bharti Airtel Limited(Assam)
Bharti Airtel Limited (Hyd)
Bharti Airtel Limited(Odisha)
Bharti Airtel Limited_GJ
Bharti Airtel Limited_Karnataka
Bharti Airtel Services Limited(AP)
Bharti Airtel Services Limited(Assam)
Bharti Airtel Services Limited(GJ)
Bharti Airtel Services Limited(JH)
Bharti Airtel Services Limited(MH)
Bharti Airtel Services Limited(RJ)
Bharti Airtel Services Limited(WB)
Bharti Airtel Services Limited_Karnataka
Bharti Airtel Services Limited_Odisha
Bharti Hexacom Limited(RJ)

Central Railway
Central Railway-Solapur
Central Railway-Solapur-2
Central Railway_Bhusawal

East Central Railway
East Central Railway(DDU Division)

East Coast Railway
East Coast Railway_KUR
East Coast Railway_Kur-2
East Coast Railway_KUR-3, CCTV
East Coast Railway_Sambalpur_01
East Coast Railway_Sambalpur_02
East Coast Railway_WAT
MINISTRY OF RAILWAYS(WAT-2)
MINISTRY OF RAILWAY(WAT)

Eastern Railway
EASTERN RAILWAY (HOWRAH_TAK-VSU)
Eastern Railway(MGLE-NFK)
Eastern Railway(SDAH_EI)
Eastern Railway(Sealdah)
Eastern Railway (Sealdah_Quad)
Eastern Railway_HWH_OFC
Eastern Railway_HWH_Quad
Eastern Railway_SDAH_OFC
Eastern Railway_SDAH_SIG_1
Eastern Railway_SIG-2_HWH
Eastern Railway_SIG_BDC
Eastern Railway_SIG_RPH

N. F. Railway
N. F. Railway(Rangiaya)
N. F. Railway UTS-III

North Central Railway
North Central Railway(Agra)
North Central Railway_Jhansi
North Central Railway_PRYJ

Northern Railway	[redacted]
Ministry of Railways(FZR-3)	
Ministry of Railways(NR_FZR-12)	
Northern Railway(FZR-08)	
NORTHERN RAILWAY(NR_FZR-10)	
North Western Railway	
North Western Railway(JP_SWM)	
Railway Electrification	
Ministry of Railways(Re-Chennai-270)	
Ministry of Railways(Re-Chennai-275)	
MINISTRY OF RAILWAYS(RE_SBC)	
Ministry of Railways_RE_OT62	
Reliance Industries Limited	
Reliance Industries Limited	
Reliance Projects & Property Management Services Limited	
South Central Railway	
SOUTH CENTRAL RAILWAY(HYDERABAD-II)	
Sr. DSTE, Hyderabad Division (SCR)	
Southern Railway	
Southern Railway_TPJ	
Southern Railway_TVC	
Southern Railway_TVC2	
West Central Railway	
Dy. CSTE (C) WCR JABALPUR	
Dy. CSTE/GSU/KOTA/WCR	
West Central Railway(Jabalpur)	
Indian Oil Corporation Limited, PHDPL	
MRT Signals Limited	
MRT Signals Limited(Bihar)	
NORTH EASTERN RAILWAY(VARANASI)	
Cash-in-hand	-
Cash	3,255,349.67
Bank Accounts	-
ICICI BANK A/C 127705500488	45,601.13
HDFC Bank (A/c No.27882560000138)	[redacted]
ICICI BANK CA A/C	48,894.30
Advance to Others	-
Arimardan Singh(Site)	[redacted]
Bhola Nath Das(Site)	
Debasish Chakrobarty (Site)	95,564.00
Mohan Ghosh (Site)	[redacted]
Pradip Bagdi(Site)	
Sandip Halder (Site)	
Subhas Sen(Site)	
Susheel Kumar(Site)	
Vikash Saboo (Site)	
Fixed Deposit	-
Bank Garauntee (Margin Money)	-
FD_0006NDLG00326325_ICICI BG Margin_WCR_JBP	908,250.00

FD_12710003484_ICICI BANK Margin_ER_Asansol	~~66,390.00~~
FD_127710003007_ICICI BG MarginSER_CKP_MOU-BNDM	
FD_127710003039_ICICI BG Margin_ER_KTW-AZM	~~148,312.10~~
FD_127710003422_ECR_BHUBENESWAR_EMD	~~65,400.00~~
FD_127710003431_ICICI BG Margin_ECR_DHANBAD_EMD	~~44,220.00~~
FD_127710003465_ICICI Bg Margin_ER_Asansol	~~71,280.00~~
FD_127710003572_ICICI BG Margin_ECR_BHB_EMD	~~44,445.00~~
FD_127710003634 _ICICI Bg Margin_NFR_EMD	~~115,910.00~~
FD_127710003635_ICICI BG Margin_NFR_EMD	~~214,875.00~~
FD_127710003637_ICICI BG Margin_NFR_EMD	~~57,955.00~~
FD_127710003660_ICICI BG Margin_ER_HWH_EMD	~~43,860.00~~
FD_127710_ICICI BG Margin_ER_KTW_AZM_SD	~~574,540.05~~
FD_127713007943_ICICI BG Margin_SR_TPJ	~~463,410.00~~
FD_127713007971_ICICI BG Margin_NCR_JHANSI SD	~~520,939.50~~
FD_127713007990_ICICI PBG_NER_FA&CAO	~~584,027.00~~
FD_127713008018_ICICI BG Margin_NCR_AGRA	~~224,376.00~~
FD_127713008064_ICICI BG Margin_NR_FZR1	~~204,405.00~~
FD_127713008065_ICICI BG Margin_NR_FZR2	~~198,264.00~~
FD_127713008080_ICICI BG Margin_ER_MALDA1 SD	~~589,402.50~~
FD_127713008161_ICICI BG Margin_NCR_JHANSI	~~300,000.00~~
FD_127713008167_ICICI BG Margin_NR_FZR-III	~~236,475.00~~
FD_127713008191_ICICI BG Margin_WCR_KOTA	~~221,880.00~~
FD_127713008234_ICICI BG Margin_ECR_KHURDA RD	~~126,108.00~~
FD_127713008246_ICICI_BG Margin_ECR_HAJIPUR DDU	~~126,092.00~~
FD_127713008247_ICICI BG Margin_ECR_THIRUVANTAPURAM	~~175,788.50~~
FD_127713008340_ICICI BG Margin_CR_BHUSAWAL	~~561,993.00~~
FD_127713008345_ICICI BG Margin_SCR_SECUNDERABAD	~~11,911.00~~
FD_127713008412_ICICI BG Margin_ER_TAK-VSU	~~920,403.00~~
FD_127713008477_ICICI BG Margin_BHARTI AIRTEL	~~75,000.00~~
FD_127713008493_ICICI BG Margin_RE_CHENNAI-II EGMOR	~~204,829.00~~
FD_127713008494_ICICI BG Margin_BHARTI AIRTEL	~~75,000.00~~
FD_127713008696_ICICI BG Margin_CR_SOLARPUR-PUNE	~~154,830.00~~
FD_127713008756_ICICI BG Margin_RVNL_NEW DELHI	~~105,305.25~~
FD_127713008809_ICICI BG Margin_BHARTI AIRTEL	~~225,000.00~~
FD_127713008840_ICICI BG Margin_INDIAN BANK CG	
FD_127713008940_ICICI BG Margin_ER_DUNKA-QUAD	~~609,100.00~~
FD_127713008987_ICICI BG Margin_NCR_JHANSI_PG	~~403,610.70~~
FD_127713008997_ICICI BG Margin_CR_CILARPUR_PUNE	~~1,242,705.00~~
FD_127713009113 _NCR_PRAYAGRAJ	~~492,915.00~~
FD_127713009119_ECOR_KURDA-2	~~187,177.00~~
FD_127713009616_ICICI BG Margin_ER_SEALDHA	~~488,000.00~~
FD_127713009913_ICICI BG Margin_ER_Howrah_PBG	~~201,345.00~~
FD_127713010002_ICICI BG Margin_EC R_Dhanbad	~~51,585.00~~
FD_127713010119_ICICI BANK Margin_ER Sealdha	~~95,970.00~~
FD_127713010157_ICICI BANK Margin_ER Sealdha	~~222,000.00~~
FD_127713010199_ICICI BG Margin_ER_ASN PBG	~~123,165.00~~
FD_127713010200_ICICI BG Margin_ER_ASN_SD BG	~~33,510.00~~
FD_127713010217_ICICI BG Margin_ER_HOW_IPS	~~253,125.00~~

FD_127713010268_ICICI BG Margin_Bharti Airtel_HDO	150,000.00
FD_127713010357_ICICI BG Margin_ECOR_Sambalpur	304,852.50
FD_127713010485_ICICI BG Margin_ECOR_KUR_3 PBG	377,505.00
FD_127713010741_ICICI BG Margin_ECOR_KHURDA-3	120,555.00
FD_127713010767_ICICI BG Margin_ER_ASN_SDBG	71,280.00
Accrued Interest on FDR	3,509,948.39
Fdr- in HDFC Bank	15,688.00
FD_127710003552(Auto Closure Plan)	40,000,000.00
FD_127713010727_ICICI_OD SECURITY	630,000.00
FD_KOTAK BANK_8251011493	10,000,000.00
FD_KOTAK BANK_8251129594	5,000,000.00
FD_KOTAK BANK_8251135427	10,000,000.00
FD_127710003354(Cumulative Plan)	
FD_127713009802(Cumulative Plan)	20,000,000.00
FD_Funding A/c FDR A/c No_127710003444	10,000,000.00
Income Tax Advance & TDS	-
TCS	164,762.71
TDS Deducted by Others(2021-22)	119,020.14
TDS Deducted by Others(2022-23)	1,032,199.34
TDS Deducted by Others(2023-24)	0.30
TDS Deducted by Others(2024-25)	
TDS Deducted by Others(2025-26)	8,065,268.39
Abinandan Holdings Private Limited	24,750,000.00
ACCRUED INT 25-26 ICICI BK	7,372,451.34
Advance for IPO Expences	
GST Case 2020-21(Apeal)	439,470.00
GST Demand (2018-19)	896,577.00
GST Demand (20-21)	2,816,944.00
Gst Hold (Receivable) 2017-18	311,368.00
Penalty for Non Security(ICICI BANK)	
Penanty for Non Security(ICICI BANK)	
Prepaid Insurance Charges	115,829.00
Prepaid Road Tax	150,394.00
Branch / Divisions	-
Rama Telecom Pvt. Ltd(Assam)	
Sales Accounts	
Sales to MRT Signals Limited	
Works Contract Service A/c	
Work Contract service	
Sales to Railways	
Work Contract Service	
Sales to Telesonic (West Bengal)	
Installation & Commissioning	
Sales_MRT	
Work Contract Service A/C	
Installation & Commissioning(Assam) Airtel	
Works Contract(Amar Construction)	

Sales to AAVVIK	
Sale to IOCL	307,271.11
Sales_RVNL	
Purchase Accounts	-
CREDIT NOTE	24,500.00
Purchase A/c - Gst	209,377,319.28
PURCHASE A/C GST (28%)	4,890,139.23
Direct Expenses	-
Operational & Project Cost Exp.	-
Misclanious Projects Expences	-
Penanty Charges	1,013,191.80
Project Expences	36,244,848.54
Consumable Stores	701,545.57
Delivery Charges	232,684.00
Direct Labour Charges	1,905,724.00
Freight Charges @18%	69,000.00
Installation & Commissioning Paid	151,102,136.95
Loading & Unloading Exp	1,178,783.00
Transportation & Freight Charges	6,919,874.00
Man Power Supply(Skilled Labour & Service Charges	7,437,225.00
Materials at Site	715,403.00
Perporation Charges	
Indirect Incomes	-
Commission Received	
Interest on FDR A/c	-
Profit on Sale of Bolero Car	
Indirect Expenses	-
Bike Petrol	
CSR Expences	*830000.00*
Administrative Expenses	-
IPO EXPENCES	
Deffered Tax (Asset)	-
Deffered Tax Asset	575,668.73
Depreciation	-
Depreciation on Fixed Assets	
Employment Benifit Expenses	-
Admint of PF	55,739.00
Bonus 2024-2025	20,000.00
BONUS 2025-2026	523,500.00
City Allowance (2025-2026)	1,346,551.00
Conveyance Allowance (2025-2026)	4,478,133.00
Directors Remuneration	2,475,000.00
EPS(2023-2024)	
EPS (2024-25)	74,262.00
EPS (25-26)	1,287,036.00
Esics(2023-2024)	
ESICS (2024-25)	8,775.00
ESICS (25-26)	97,827.00
HRA (25-26)	2,211,575.00
Gratuity Expences	45,000.00

HRA (24-25)	[redacted]
Salary (Basic)	~~10,933,113.00~~
Special Allowance (2024-2025)	[redacted]
Finance Cost	-
Interest Paid	-
Interest on Loan (EMI)	~~2,193,876.25~~
Interest on Loan(Personal)	[redacted]
Interest on OD A/c	~~1,266,240.92~~
Other Administration Expenses	-
Miscellaneious Expences A/c	-
Courier Services	~~49,919.17~~
Delivery Charges@18%	~~911,937.56~~
General Expenses	~~381,691.64~~
Inspection Charges	~~1,308,546.84~~
Inspection Charges@18%	~~866,259.40~~
Late Fees	~~3,174.00~~
Legal Expenses	~~2,500.00~~
Penalty	[redacted]
Penalty on Railway Bill	
Registration Charges	~~28,000.00~~
Rounded Off	[redacted]
Sundry Balance Written Off	~~874,163.79~~
Ttesting Charges	~~38,851.00~~
Car Maintenance Expenses	~~55,073.00~~
Motor Car Expences	417,345.86
Truck Expences	~~223,493.00~~
Office & Godown Rent A/c	-
Godown Rent(Ajaynagar New)	~~128,000.00~~
Godown Rent(Topsia) Airtel	[redacted]
Room Rent(Agartolla) Assam	~~30,000.00~~
Room Rent(Agra)	~~25,500.00~~
Room Rent(Beharampur)	~~6,000.00~~
Room Rent (Bhuswal)	[redacted]
Room Rent(Chennai-2)	~~70,212.00~~
Room Rent(Ckp)	[redacted]
Room Rent(DDU)	~~66,200.00~~
Room Rent (Fzr-2)	~~102,500.00~~
Room Rent (General)	~~527,450.00~~
Room Rent(Guwahati)	[redacted]
Room Rent(Guwahati_Airtel)	~~145,260.00~~
Room Rent (Hydrabad)	~~567,898.00~~
Room Rent (Khurda)	~~55,000.00~~
Room Rent (Kolkata)	~~32,000.00~~
Room Rent (Kota)	~~21,000.00~~
Room Rent(Kursing)	~~6,000.00~~
Room Rent (Jaipur)	[redacted]
Room Rent(Malda)	~~28,995.00~~
Room Rent(Mathura)	[redacted]
Room Rent(Mrt-Njp)	~~82,400.00~~
Room Rent(Rewa)	~~33,000.00~~

Room Rent(RVNL)	~~28,000.00~~
Room Rent(Solapur)	~~40,500.00~~
Room Rent (Silchar)	
Room Rent(Sonamukhi)	
Room Rent (Tarakeswar)	~~134,000.00~~
Room Rent (TPJ)	~~12,000.00~~
Room Rent (Sonamukhi)	
Room Rent (Trivandam)	~~120,500.00~~
Room Rent (Varanashi)	~~27,100.00~~
Room Rent (Wtr)	~~36,000.00~~
Room Rent_TPJ Project	~~56,000.00~~
Office Maintinance Expences	-
Office Maintenance	~~4,302.00~~
Office Maintenance Exps.	
Rates & Tax	-
Building Cess 1%	~~228,541.00~~
Compensation Cess @15%	~~297,272.73~~
Education Cess	~~29,025.99~~
Establishment Cess 1%	~~486.00~~
Interest on Employeer PF	~~80,519.00~~
Interest on Gst	~~33,032.00~~
Interest on Income Tax	~~1,546,256.00~~
Interest on P.Tax	~~50.00~~
Interest on TDS	
I.TAX Demand	
Labour Cess@1%	~~955,342.16~~
Labour/Watter Cess	~~303,383.00~~
Labour Welfare Cess	
Late Fee & Interest on Gst	~~2,594.39~~
Late Fees on GST	
LD Charges	
Professional Tax (Company)	~~2,500.00~~
Property Tax	~~92,531.00~~
Trade Licence Fees	~~6,416.00~~
AEBC-42008	~~151,411.00~~
Axis Bank Ltd Credit Card No.4111 4600 0233 6984	~~6,575.00~~
Axis Bank Ltd Credit Card No.5521 3701 0327 8541	~~333,137.00~~
Car Hire Charges	~~451,031.00~~
Foreign Tour & Travelling	~~3,263.76~~
City Bank C.C. No.000003483	
Hdfc Bank C. C. No.5523650302368500(Simran)	~~237,754.00~~
Hdfc Cc No.1454(Sunil Saraf)	
HDFC Credit Card-5459 6488 0537 4304	~~41,456.00~~
Hdfc Credit Card No.0317 (Simran Lakhotia)	
Hdfc Credit Card No.2955 (Neena Lakhotia)	
HDFC Credit Card No-4577 0444 0294 9922	~~196,775.00~~
Hdfc- Credit Card No.7906(Rkl)	
Hdfc_cc_4572620404552197_Nikita	~~181,679.00~~
I.B. CREDIT CARD NO.4185 0802 0069 3340	~~296.00~~
IBGCC NO ...1101	

ICICI Bank Credit Card No.9003	
ICICI_CC_5241 9311 4276 9011_RKL	-
SBI CCNo.. 4006 6760 5403 3579(Rkl)	216,638.10
SBI Credit Card No.4377 4860 6567 4922	53,308.00
Service Charge For Travelling	102,029.91
Tour & Travelling Expences	8,378,414.77
Bank Charges	242,221.83
Bank Charges (BG,DD , Processing Fees & FDR)	1,659,383.95
Business Promotion & Marketing	13,628,432.75
Consultancy & Professional Fees	1,655,000.53
Convenyance Expenses	77,742.00
Donation & Subscription	205,300.00
Electricity Charges	50,370.00
Entertainment Expense	112,776.00
Filling Fees	638,369.86
Fooding and Conveyance	
Insurance Charges	82,663.00
Interest and Fees on Gst	56,272.00
Postage & Stamp	78,035.00
Printing & Stationary	227,258.73
Processing Fees for Icici Bank Property Loan	34,754.00
Repair & Maintenance Paid	1,566,475.80
Road Tax	7,916.00
Spares & Parts Expense	
Staff Welfare Expences	678,430.99
Statutory Audit Fees	200,000.00
Telephone Expenses	116,737.68
Truck Permit Expenses	95,000.00
Difference in opening balances	
Profit & Loss A/c	31,958,179.06
Grand Total	**1,195,746,177.54**
	1,195,746,177.54
	-

Credit	100,000.00		
~~80,476,912.26~~		~~804.77~~	
~~201,346,334.00~~		~~2,013.46~~	
~~131,993,490.00~~		~~1,319.93~~	
~~16,561,004.31~~		~~165.61~~	
~~50,599,539.51~~		~~506.00~~	
	~~0.45~~		
~~20,000,972.00~~		~~200.01~~	
~~2,397,065.61~~		~~23.97~~	Why it is shown as secured loans in tally?
~~2,190,611.00~~		~~21.91~~	
~~6,394,948.64~~		~~63.95~~	
~~4,922,028.00~~		~~49.22~~	
~~216,964.00~~		~~2.17~~	
~~7,222,222.30~~		~~72.22~~	
~~998,279.20~~		~~9.98~~	
~~100,000.00~~		~~1.00~~	
~~1,830,363.00~~		~~18.30~~	
	~~18.30~~		
	~~2.70~~		
	~~1.45~~		
~~269,786.65~~		~~2.70~~	
~~2,336,371.35~~		~~23.36~~	
	~~0.17~~		
	~~0.12~~		
	~~15.80~~		
~~9,929.75~~		~~0.10~~	

	2.70	
1,830,363.00		18.30
	18.30	
	1.41	
269,786.65		2.70
129,672.40		1.30
622,700.00		6.23
847,667.40		8.48
90,055,143.34	402.36	900.55

	3.07	
	23.03	
421,080.60		4.21
163,750.00		1.64
7,628.00		0.08
449,717.80		4.50
	0.20	
80,170.38		0.80

364,891.20		3.65
6,872.50		0.07
	5.00	
2,979,660.00		29.80
25,000.00		0.25
	0.21	
16,623.00		0.17
83,597.00		0.84
2,185,000.00		21.85
377,600.00		3.78
78,888.00		0.79
84,000.00		0.84
35,400.00		0.35
35,482.40		0.35
	0.44	
7,500.00		0.08
	0.17	
	0.13	
3,450.00		0.03
[redacted]		
	1.35	
	0.02	
7,653.00		0.08
	1.00	
	50.00	
19,609.20		0.20
20,000.00		0.20
161,000.00		1.61
83,006.24		0.83
8,300.00		0.08
1,154,550.00		11.55
100,000.00		1.00
725,500.00		7.26
	12.25	
	1.16	
177,204.00		1.77
513,180.00		5.13
	7.35	
	0.20	
	8.17	
1,099,283.00		10.99
150,000.80		1.50
	0.20	
	0.77	
10,245,186.00		102.45

850,412.00		8.50
380,289.66		3.80
	1.08	
	4.08	
	0.61	
	11.00	
	1.34	
91,734.60		0.92
	5.50	
	1.01	
5,914.16		0.06
198,168.16		1.98
	5.93	
	3.02	
	0.20	
	3.75	
	1.10	
	0.22	
	2.02	
	6.52	
	10.50	
	8.16	
	0.61	
	3.01	
	0.42	
	4.93	
	2.22	
	1.15	
	2.00	
	0.20	
	0.00	
	1.70	
	2.52	
63,720.00		0.64
	0.31	
	2.46	
	0.10	
1,716,750.00		17.17
	5.86	
	10.08	
	0.56	
	3.78	
	1.08	
	0.67	
	18.00	
21,765.00		0.22
	12.06	
	1.56	

7,099,691.00		71.00
	16.05	
403,297.00		4.03
	1.27	
	7.47	
	1.55	
514,073.00		5.14
	1.63	
	2.74	
	12.03	
	0.50	
	1.50	
	1.20	
	0.50	
	1.00	
	7.92	
760,472.40		7.60
	2.00	
	3.71	
	8.25	
	3.74	
	0.47	
	2.30	
	9.53	
	7.74	
	1.50	
	0.55	
	4.10	
	11.91	
	1.79	
	1.00	
	2.65	
	1.78	
	1.45	
	4.64	
9,844,965.38		98.45
342,450.00		3.42
9,630.00		0.10
	0.52	
	0.08	
	7.25	
	10.33	
	5.79	
	75.48	
	18.38	
	0.10	
350,825.00		3.51
182,883.00		1.83

	0.45	
	3.75	
	0.75	
	4.36	
	0.46	
	4.88	
	0.50	
	5.00	
140,900.00		1.41
	2.03	
	0.67	
	1.00	
	11.00	
	4.50	
	0.20	
	8.34	
	1.50	
	0.60	
	11.56	
	0.20	
1,124,400.00		11.24
1,750,925.58		17.51
	17.44	
	0.87	
	20.64	
	3.67	
	18.46	
1,204,060.00		12.04
	1.00	
	0.00	
	1.58	
1,567,282.00		15.67
	0.49	
	1.65	
	22.42	
	1.28	
	10.31	
0.18		0.00
	0.48	
	0.45	
	0.36	
	7.40	
	72.78	
	27.51	
	1.13	
	0.25	
	0.17	
	0.50	

	0.50		
	7.96		
	2.20		
	0.60		
	0.24		
	2.20		
	0.99		
100000.00		1.00	
129,467.00		1.29	
	0.07		Balance with Govt. authorities
989,119.00		9.89	
1,511,042.76		15.11	
7,855,429.00		78.55	
	3.26		
	2.46		

3.40
0.81
104.18
0.06
2.10
4.43
2.60
1.10
12.47
82.06
138.23
13.58
19.82
0.15
545.91
0.52
0.25
0.20
3.08
3.13
0.63
3.26
6.00
1.71
1.53
5.65
3.08
3.99
0.84
0.69
0.21
3.55
3.20

2.45
2.76
1.23
1.00
0.63
7.30
4.65
10.01
3.69
2.76
5.68
8.10
3.05
4.75
4.57
3.83
4.05
2.77
2.99
1.28
3.02
5.51
3.76
3.67
2.32
4.76

	3.38	
	1.69	
	2.74	
	4.07	
	0.48	
	0.39	
	2.39	
	0.46	
	3.61	
	0.52	
	0.77	
	4.77	
	2.47	
	4.80	
	2.88	
	0.56	
	0.10	
	0.30	
	0.30	
	0.20	
	4.33	
	2.75	
	7.34	
	0.24	
	4.69	
	7.93	
	3.52	
	15.62	
	13.70	
	11.55	
	21.46	
	12.21	
	7.85	
	13.54	
	0.09	
	0.10	
	0.18	
	1.01	
	2.31	

	0.53	
	0.23	
	1.41	
	0.62	
	0.40	
	4.25	
	1.13	
	3.73	
	8.22	
	7.36	
	2.10	
	40.93	
	20.13	
	139.00	
	1.25	
	1.40	
	13.97	
	3.74	
	0.82	
	2.14	
	2.08	
	1.00	
	6.74	
	2.17	
	1.85	
	2.19	
	0.57	
	2.03	
	9.01	
	1.30	
	1.85	
	2,294.62	

32.55

0.46

0.49

0.96

9.08

	0.66	
	1.48	
	0.65	
	0.44	
	0.71	
	0.44	
	1.16	
	2.15	
	0.58	
	0.44	
	5.75	
	4.63	
	5.21	
	5.84	
	2.24	
	2.04	
	1.98	
	5.89	
	3.00	
	2.36	
	2.22	
	1.26	
	1.26	
	1.76	
	5.62	
	0.12	
	9.20	
	0.75	
	2.05	
	0.75	
	1.55	
	1.05	
	2.25	
	6.09	
	4.04	
	12.43	
	4.93	
	1.87	
	4.88	
	2.01	
	0.52	
	0.96	
	2.22	
	1.23	
	0.34	
	2.53	

	1.50	
	3.05	
	3.78	
	1.21	
	0.71	
	35.10	
	0.16	
	400.00	
	6.30	
	100.00	
	50.00	
	100.00	
	200.00	
	100.00	
	1.65	
	1.19	
	10.32	
	0.00	
	80.65	
	247.50	
	73.72	
	4.39	
	8.97	
	28.17	
	3.11	
	1.16	
	1.50	
327,991,932.36		3,279.92
85,141,163.58		851.41
74,311,930.72		743.12
1,897,860.00		18.98
322,033.90		3.22

160,000.00		1.60
	3.07	
11,569,634.71		115.70
	0.25	
	2,093.77	
	48.90	
	10.13	
	362.45	
	7.02	
	2.33	
	19.06	
	0.69	
	1,511.02	
	11.79	
	69.20	
	74.37	
	7.15	
9,324,327.53		93.24
	8.30	
	5.76	
	0.56	
	0.20	
	5.24	
	13.47	
	44.78	
	24.75	
	0.74	
	12.87	
	0.09	
	0.98	
	22.12	
	0.45	

	109.33	
	21.94	
	12.66	
	0.50	
	9.12	
	3.82	
	13.09	
	8.66	
	0.03	
	0.03	
	0.28	
	8.74	
	0.39	
	0.55	
	4.17	
	2.23	
	1.28	
	0.30	
	0.26	
	0.06	
	0.70	
	0.66	
	1.03	
	5.27	
	1.45	
	5.68	
	0.55	
	0.32	
	0.21	
	0.06	
	0.29	
	0.82	
	0.33	

	0.28	
	0.41	
	1.34	
	0.12	
	1.21	
	0.27	
	0.36	
	0.56	
	0.04	
	2.29	
	2.97	
	0.29	
	0.00	
	0.81	
	0.33	
	15.46	
	0.00	
	9.55	
	3.03	
	0.03	
	0.03	
	0.93	
	0.06	
	1.51	
	0.07	
	3.33	
	4.51	
	0.03	
	2.38	
	0.41	
	1.97	
	1.82	
	0.00	

324,691.37		3.25	
	2.17		
	0.53		
	1.02		
	83.78		
	2.42		
	16.59		
	136.28		
	16.55		
	0.78		
	2.05		
	0.50		
	1.13		
	6.38		
			2,474.73
	0.83		
	0.56		
	0.78		
	2.27		
	0.35		
	15.66		
	0.08		
	6.78		
	2.00		
	1.17		
	0.95		
	319.58		
1,195,746,177.54	**11,957.46**	**11,957.46**	
1,195,746,177.54	11,957.46	11,957.46	

Rama Telecom Pvt. Ltd.(Assam)2025-26
Narsingpur, Sonai, Karbi Anglong,Assam

Trial Balance
1-Apr-25 to 31-Mar-26

Particulars	Rama Telecom Pvt. Ltd.(Assam)2025-26 1-Apr-25 to 31-Mar-26			
	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
Current Liabilities		*348850.80*	*348850.80*	
Duties & Taxes		348850.80	348850.80	
CGST		*65287.80*	*65287.80*	
IGST		*218275.20*	*218275.20*	
SGST		*65287.80*	*65287.80*	
Current Assets		*4526385.60*	*4526385.60*	
Opening Stock				
Sundry Debtors		4526385.60	4526385.60	
Sales Accounts		*1938060.00*	*1938060.00*	
Installation & Commissioning		1938060.00	1938060.00	
Grand Total		***6813296.40***	***6813296.40***	

RAMA TELECOM LIMITED

Notes forming part of the financial statements for the year ended 31st March 2026

Sl. No.	RATIO	FORMULA	2025-26		2024-25	
1	Current Ratio	Current Asset	5,583.95	2.27	2,208.88	1.98
		Current Liability	2,461.33		1,117.69	
2	Debt Equity Ratio	Total Debt	1,116.04	0.27	499.78	0.30
		Shareholder fund	4,186.62		1,646.49	
3	Debt Service Coverage Ratio	Earning available for Debt service	451.99	7.77	799.65	17.10
		Debt service	58.16		46.76	
4	Return on Equity Ratio	Net Profit	290.73	6.94%	552.93	33.58%
		Shareholders Fund	4,186.62		1,646.49	
5	Inventory Turnover Ratio	COGS or Sales	5,010.87	5.48	4,175.80	13.26
		Avg Inventory	915.01		314.80	
6	Trade Receivable Turnover Ratio	Credit Sale	5,010.87	3.01	4,175.80	4.47
		Avg trade Receivable	1,662.60		933.26	
7	Trade Payable Turnover Ratio	Credit Purchase	2,142.92	2.48	2,177.20	5.49
		Avg Trade Payable	864.90		396.54	
8	Net Capital Turnover Ratio	Sales	5,010.87	2.38	4,175.80	4.27
		Avg Working Cap	2,106.91		977.15	
9	Net Profit Ratio	Net Profit	290.73	5.80%	552.93	13.24%
		Sales	5,010.87		4,175.80	
10	Return on Capital Employed	EBIT	424.40	8.00%	785.06	36.58%
		(Networth+ Total Debt+short term borrowings+Deff Tax Liab)	5,302.66		2,146.27	
11	Return on Investment	MV at End -MV at Begin	-	-	-	-
		MV at Begin	-		-	

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: U64202WB2004PLC099086
Notes forming part of the financial statements for the year ended 31st March 2026

27	Earning Per Share (EPS)	31st March 2026 (Amount in Rs.)	31st March 2025 (Amount in Rs.)
	The following reflects the profit and data used in calculation of EPS		
	Basic Earning Per Share		
	Net Profit / (Loss) after tax for calculation of Basic EPS (Rs)	29,073,029.79	55,293,158.88
	No. of weighted average equity shares outstanding for the year ended	12,257,628	9,457,529
	Basic Earning Per Share from Continuing Operation	**2.37**	**5.85**
	Diluted Earning Per Share		
	Net Profit / (Loss) after tax for calculation of Diluted EPS(in Rs)	29,073,029.79	55,293,158.88
	No. of weighted average equity shares outstanding for the year ended	12,257,628	9,457,529
	Diluted Earning Per Share from Continuing Operation	**2.37**	**5.85**

During FY 2024-25, Bonus Shares were issued by the Company in the ratio of 58:1 by captalising the Profit and Loss Account, therefore Basic & Dilluted EPS of FY 2023-24 has been restated.

28	Payment to Auditors (exclusive of GST)	31st March 2026 (Rs. in Lakhs)	31st March 2025 (Rs. in Lakhs)
	As Auditor:		
	Statutory Audit Fees	1.50	1.50
	Tax Audit Fees	0.50	0.50
	Other Matters	-	1.00
	Total in (Rs. in Lakhs)	**2.00**	**3.00**

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: U64202WB2004PLC099086~~

~~Notes forming part of the financial statements for the year ended 31st March 2026~~

29 Related Party Disclosures

Details of Related Parties (As Certified by the Management)

Description of Relationship	Name of Relationship	Nature of Relationship
Key Management Personnel	1. Rama Kant Lakhotia	Managing Director
	2. Chandan Ambaly	Director
	3. Gargi Singh	Director
	4. Shree Kant Lakhotia	Director
	5. Hirak Ghosh	Director
	6. Simran Lakhotia	Whole-Time Director
	7. Sujay Das	CFO
	8. Nidhi Sharma	Company Secretary
Relatives of Key Management Personnel	1. Neena Lakhotia	Employee
	2. Binit Lakhotia	Consultant
	3. Shyamsundar Lakhotia	Consultant
	4. Nikita Lakhotia	Creditor for loan
Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise Significant Influence	1. Simulated Telecommunications India Private Limited 2. Rama Kant Lakhotia HUF	

~~RAMA TELECOM LIMITED~~
~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~
~~CIN: U64202WB2004PLC099086~~
~~Notes forming part of the financial statements for the year ended 31st March 2026~~

~~RAMA TELECOM LIMITED~~
~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~
~~CIN: U64202WB2004PLC099086~~
~~Notes forming part of the financial statements for the year ended 31st March 2026~~

(Rs. in Lakhs)

Details of related party transactions during the year ended 31st March 2026 and balance outstanding as at 31st March 2026

	Nature of Transaction	Transaction during FY 2025-26	Closing Balance as on 31st March 2026	Transaction during FY 2024-25	Closing Balance as on 31st March 2025
A	**Consultancy and Professional fees**				
	Binit Lakhotia	~~2.88~~	-	2.86	-
B	**Salary**				
	Sujay Das	~~5.05~~	-	-	-
	Neena Lakhotia	~~20.40~~	-	8.40	-
	Shyam Sundar Lakhotia	~~6.70~~	-	4.19	-
	Nikita Lakhotia	~~8.20~~			
	Simran Lakhotia		-		-
C	**Directors Remuneration**				
	Rama Kant Lakhotia	~~25.20~~	-	15.00	-
	Shri Ratan Maheswari	~~4.00~~	-	2.40	-
	Simran Lakhotia	~~22.20~~	-	12.40	-
D	**Reimbursement of Expenses**				
	Rama Kant Lakhotia	~~1.93~~	-	-	-
	Simran Lakhotia		-	-	-
	Neena Lakhotia		-	-	-
	Shri Ratan Maheswari	~~0.22~~	-	0.24	-
E	**Advance against Expenses**				
	Rama Kant Lakhotia		-	1.94	1.94 Dr.
	Simran Lakhotia	-	-	1.27	1.27 Dr.
F	**Installation and Commision**				
	Simulated Telecommunications India Private Limited	~~53.68~~	-	83.83	-
G	**Purchases**				
	Simulated Telecommunications India Private Limited	~~13.90~~	-	1.24	-
H	**Payment**				
	Simulated Telecommunications India Private Limited	~~51.01~~	~~26.41~~	107.54	6.87 Dr.
I	**Receipt**				
	Simulated Telecommunications India Private Limited	~~12.45~~			
J	**Reimbursement of Expenses**				
	Simulated Telecommunications India Private Limited	~~5.69~~	0.00		

Loan, Advance taken & Repayment thereof	Loan taken	Repayment/Converted to Capital	Interest given (Excl. TDS)	Amount owed to Related Party
Neena Lakhotia	-	-	-	-
	~~(16.55)~~	~~(96.57)~~	-	-
Nikita Lakhotia	-	-	-	~~-~~
	~~(4.80)~~	~~(26.46)~~		
Rama Kant Lakhotia HUF	~~0.50~~	-	-	~~9.98~~
	-	-	~~(0.41)~~	~~(9.48)~~
Shri Ratan Maheswari	-	-	-	
	-		-	(1.00)
Rama Kant Lakhotia	-	-	-	-
	~~(28.83)~~	~~(36.28)~~	-	-
Simran Lakhotia	-	-	-	-
	~~(12.60)~~	~~(40.79)~~	-	-

Note: Figures in bracket relate to previous year i.e. F.Y 2024-25

Unsecured Loan of Rs. 1,40,00,129 has been converted into equity shares of Rs. 10 each at a premium of Rs.211 each during the year.

~~30~~	Value of imports calculated on CIF basis	31st March 2026 (Rs. in lakh)	31st March 2025 (Rs. in lakh)
	FOB of Exports	-	-
	CIF Value of Imports	-	-
	Total in (Rs.)	~~-~~	~~-~~

~~31~~	Contingent liabilities and commitments (to the extent not provided for)	~~31st March 2026~~	~~31st March 2025~~

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: U64202WB2004PLC099086~~

~~Notes forming part of the financial statements for the year ended 31st March 2026~~

	(Rs. in lakh)	(Rs. in lakh)
Contingent Liabilities		
GST Demand	173.91	95.17
Bank Guarantee with ICICI Bank (Financial & Performance)	~~800.00~~	~~800.00~~
Income Tax Demand	~~15.13~~	-
Demand as per TRACES	~~18.01~~	4.20
VAT Demand	-	14.66
	~~**1,007.05**~~	**114.04**

~~RAMA TELECOM LIMITED~~
~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~
~~CIN: U64202WB2004PLC099086~~
~~Notes forming part of the financial statements for the year ended 31st March 2026~~

~~32~~ Notes to Long Term and Short Term Borrowings

a

Vehicle Loan from YES Bank	
Security	Hypothecation of vehicle
Sanction Letter dated	13.05.2019
Loan Disbursed	Rs 19,00,000/-
Date of loan disbursed	13.05.2019
Loan Tenure	84 months
Interest Rate	9.26%
Repayment Start Date	15.06.2019
Repayment End Date	15.05.2026
Equated Monthly Installment amount/Pre EMI	Rs 30,811/-

b

HDFC Business Loan	
Security	Unsecured
Sanction Letter dated	29.04.2023
Loan Disbursed	Rs 70,00,000/-
Date of loan disbursed	29.04.2023
Loan Tenure	48 months
Interest Rate	12 % p.a.
Repayment Start Date	06.06.2023
Repayment End Date	06.05.2027
Equated Monthly Installment amount/Pre EMI	Rs 1,84,337/-

c

HDFC Property Loan (Transferred to ICICI)	
Security	Secured
Sanction Letter dated	27.12.2022
Loan Disbursed	Rs 70,00,000/-
Date of loan disbursed	20.03.2023
Loan Tenure	15 Years
Interest Rate	9.10%
Repayment Start Date	01.04.2023
Repayment End Date	01.03.2038
Equated Monthly Installment amount/Pre EMI	Rs 71,416/-

~~****Outstanding Balance of property loan has been transferred from HDFC Bank to ICICI Bank*~~

d

ICICI Bank (Property Loan)	
Security	Secured
Sanction Letter dated	24.10.2024
Loan Disbursed	Rs 66,81,589/-
Date of loan disbursed	24.10.2024
Loan Tenure	180 months
Interest Rate	9.50% per annum.
Repayment Start Date	10.12.2024
Repayment End Date	10.11.2039
Equated Monthly Installment amount/Pre EMI	Rs. 69,771/- per month

****Outstanding Balance of property loan has been transferred from HDFC Bank to ICICI Bank

e

Loan from ICICI Bank

Overall Limit : 15 Crs

Nature of Facility	**Amount (Rs. in Lakhs)**
Cash Credit	400.00
Working Capital Demand Loan	300.00
Bond & Guarantee(Inland/Foreign)	800.00

• Hypothecation of entire Immovable Fixed Assets located at Flat No. K-910, 9th floor, Siddha Aangan Vill, Koel Block, Siddha Aangan Ajmer Road, Jaipur, Rajasthan, India, 302026. • Hypothecation of current asset • Hypothecation of entire Immovable Fixed Assets located at Flat No. 6A, 159, Tower III, Sunflower Gardens, Topsia Road , Premises No. 74, -, Kolkata, west Bengal, India, 700046. • Hypothecation of Fixed Deposit (Others) • Hypothecation of entire Immovable Fixed Assets located at AGV-02, Aqua Golf Villa, Mouza- Chandpur, Chappagachi, Under Khaitan No 2870, J.L. No 48, P.S. Rajarhat, under Chadpur Gram Panchayet, District- North 24 Parganas, Kolkata, West Bengal, India, 700135. • Hypothecation of entire Immovable Fixed Assets located at Flat No. 11C, Tower III, Sunflower Gardens, Topsia Road , Kolkata, West Bengal, India, 700046	**Security**
(a) Simran Lakhotia (b) Nikita Lakhotia (c) Neena Lakhotia (d) Rama Kant Lakhotia (c) Ratan Maheswari	**Personal Guarantee**
Cash Credit: 2.75% spread p.a over Repo Rate	**Rate of Interest**

f **Loan from Indian Bank (sanction letter dated 15.07.2022)**

Overall Limit : 7.64 Crs

Nature of Facility	~~Amount (Rs. in Lakhs)~~
Cash Credit	250.00
Bond & Guarantee(Inland/Foreign)	500.00
GECLS	9.40
GECLS 1.0	4.70

Primary •Hypothecation of Stock & Book Debts **Collateral** •Extn of EM of property located at Premises No.74, Topsia Road (South), Holding No/159' Sunflower Garden, Flat No. 6-A, 6"' Floor, Tower No. lll, Touzi No.2833, Ward No. 59, PS Beniapukur, Kolkata-46. ln the name of Mr. Ramakant Lakhotia and Mrs. Neena Lakhotia •Extn of EM of property located at Premises No. 74, Topsia Road (South), Holding.No/159' Sunflower Garden, Flat No11-C, 11u' Floor' Tower No. lll, Touzi No.2833, Ward No' 59, PS Beniapukur, Kolkata-46. ln the name of Mr. Ramakant Lakhotia and Mrs. Neena Lakhotia •EM of flat No K-910, Ninth Floor, Koel Block, Siddha Aangan, Vill - Thikariya, Bagru Khurd, Sanganer, Jaipur ln the name of Mr. Ramakant Lakhotia and Mrs. Neena Lakhotia Till such time mortgage is created and security is perfected, the bank shall continue to hold the Fixed Deposit of Rs. 25.49 lakhs as on 2610512022 (Deposit A/c no .*6885467394)	**Security**

(a) Nikita Lakhotia (b) Neena Lakhotia (c) Rama Kant Lakhotia (d) Ratan Maheswari	**Personal Guarantee**

Cash Credit: 4.80% spread p.a over Repo Rate GECLS : 7.5% GECLS 1.0 : 7.5%	**Rate of Interest**

**

33 The Company has no Capital Work-in-Progress, hence no ageing schedule is required.

34 Disclosures of Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), is repayable on demand

a) Loan Repayable on Demand

Type of Borrower	**Amount of loan or advance in the nature of loan outstanding**		**Percentage to the total Loans and Advances in the nature of loans**	
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
Promoters	Nil	Nil	-	-
Directors	Nil	Nil	-	-
KMPs	Nil	Nil	-	-
Related Party	Nil	Nil	-	-
Total (Rs. in lakhs)	~~Nil~~	**Nil**	-	**-**

b) The Company has no Loans without specifying any terms or period of repayment.

35 Expenditure in Foreign Exchange

Particulars	31.03.2026		31.03.2025	
	Foreign Currency	**Amount (Rs. in lakhs)**	**Foreign Currency**	**Amount (Rs. in lakhs)**
- USD	-	-	-	-
	-	-	-	-

36 The company has followed accounting as per division I of schedule III of Companies Act 2013, but has only disclosed those areas that are applicable to the company.

37 The company has no Intangible asset under development during the year ended 31st March 2026.

38 The company is not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceedings have been initiated or pending against the company under BT(P) Act, 1988 & Rules made thereunder.

39 The Company has borrowings from banks or financial institutions on the basis of security of current assets.
The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

40 The company has not been declared as a wilful defaulter by any bank or financial Institution or other lender till the year ended 31st March 2026.

41 Previous GAAP figures have been reclassified/regrouped to confirm the presentation requirements and the requirements laid down in Division-I of the Schedule-III of the Companies Act,2013.

42 As per the information available with the management, the company has not entered into any transactions with the companies who have been struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

43 Company has filed necessary forms with ROC for Creation of Charges within stipulated time but is in the process of filing necessary forms for satisfaction of Charges during the year ended 31st March 2026.

44 Compliance regarding filing of necessary forms with ROC for Creation and satisfaction of Charges

No charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

45 Utilisation of Borrowed funds and share premium

a The company has not advanced or loaned or invested any funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
(i) 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
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

b The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
(i) 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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: U64202WB2004PLC099086~~

~~Notes forming part of the financial statements for the year ended 31st March 2026~~

46	Ratio Analysis of the period	Formula	31st March 2026	31st March 2025
i	Current Ratio	Current Asset/ Current Liab	~~2.27~~	~~1.98~~
ii	Debt Equity Ratio*	Total Debt/shareholder fund	~~0.27~~	~~0.30~~
iii	Debt Service Coverage Ratio**	Earning available for Debt service/debt service	~~7.77~~	~~17.10~~
iv	Return on Equity Ratio	Net Profit / Shareholders Fund	~~0.07~~	~~0.34~~
v	Inventory Turnover Ratio***	COGS or Sales/Avg Inventory	~~5.48~~	~~13.26~~
vi	Trade Receivable Turnover Ratio	Total Sales/Average Trade Receivable	~~3.01~~	~~4.47~~
vii	Trade Payable Turnover Ratio****	Total Purchase / Average Trade Payable	~~2.48~~	~~5.49~~
viii	Net Capital Turnover Ratio*****	Sales/Avg Working Cap	~~2.38~~	~~4.27~~
ix	Net Profit Ratio******	Net Profit / Sales	~~0.06~~	~~0.13~~
x	Return on Capital Employed	EBIT/(Networth+ Total Debt+Deff Tax Liab)	~~0.08~~	~~0.37~~

* *There has been decrease in Debt Equity Ratio due to increase in paid up share capital.*

** *There has been a change in Debt Service Coverage Ratio due to increase in profiability.*

*** *Inventory Turnover Ratio has decreased due to increase in average inventory.*

**** *Trade Payable Turnover Ratio has increased due to faster payment to suppliers.*

***** *Net Capital Turnover Ratio has decreased due to increase in average working capital.*

****** *Net profit ratio has increased due to increase in profitability during the period.*

47 The company has not surrendered or disclosed any unrecorded income in any tax assessments under the Income Tax Act, 1961 during the year.

48 Compliance with approved Scheme(s) of Arrangements
During the year no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

49 **Corporate Social Responsibility(CSR)**

Particulars	Amount
Amount required to be spent by the company during the year,	Not Applicable
Amount of expenditure incurred	
Shortfall at the end of the year	
Total of previous years shortfall,	
Nature of CSR activities	

50 The Company has neither Traded nor Invested in Crypto or Foreign Currency during the year.

51 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

52 Balances of Trade Receivables, Trade Payables, Loans & Advances and other Advances are subject to confirmation from respective parties. The management has represented that receivables and payables amonut under thses heads are realisable and payable at the stated values.

53 The Company is having single reporting segment hence disclosure as require by the Accounting Standard 17 is not applicable.

54 In the opinion of the Board of Directors, the value of realisation of current assets, advances and deposits in the ordinary course of Business would not be less than the amount at which they are stated in the financial statement.

55 In the opinion of Board of Directors, provision for all known liabilities have been made in the accounts and there does not exist any other liabilities, contingent or otherwise except whatever have been accounted for or stated in the Balance Sheet.

56 Revenue from Operation and Trade Receivable are shown net of branch transfers for the year ended 31st March 2026.

57 Company has not declared any Dividend during the the year ended 31st March 2026.

58 The company has not revalued its Property, Plant and Equipment during the the year ended 31st March 2026.

~~**The accompanying statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.**~~

~~**As per our Report of even date.**~~

For Agrawal Uma Shankar & Co.
(Chartered Accountants)
FRN No. 326700E

For and on behalf of Board of
Rama Telecom Limited

Rama Kant Lakhotia
[Director]
Din No.00567178

Simran Lakhotia
[Whole-Time Director & CFO]
Din No. 10586144

CA Uma Shankar Agrawal
(Partner)
Membership No. - 066497
Place : Kolkata
Date :
UDIN:

Nidhi Sharma
[Company Secretary]
Membership No. A42014

FD and EMD Maturity Sheet

FD	**(Ask for Sheet from client and then fill)**	
Particulars	**FD No. as per tally**	**Debit Amount**
FD_0006NDLG00326325_ICICI BG Margin_WCR_JBP	0006NDLG00326325	908,250.00
FD_127713009119_ECOR_KURDA-2	127713009119	187,177.00
FD_127713009113 _NCR_PRAYAGRAJ	127713009113	492,915.00
FD_127713008997_ICICI BG Margin_CR_CILARPUR_PUNE	127713008997	1,242,705.00
FD_127713008987_ICICI BG Margin_NCR_JHANSI_PG	127713008987	403,610.70
FD_127713008940_ICICI BG Margin_ER_DUNKA-QUAD	127713008940	609,100.00
FD_127713008809_ICICI BG Margin_BHARTI AIRTEL	127713008809	225,000.00
FD_127713008756_ICICI BG Margin_RVNL_NEW DELHI	127713008756	105,305.25
FD_127713008696_ICICI BG Margin_CR_SOLARPUR-PUNE	127713008696	154,830.00
FD_127713008494_ICICI BG Margin_BHARTI AIRTEL	127713008494	75,000.00
FD_127713008493_ICICI BG Margin_RE_CHENNAI-II EGMOR	127713008493	204,829.00
FD_127713008477_ICICI BG Margin_BHARTI AIRTEL	127713008477	75,000.00
FD_127713008412_ICICI BG Margin_ER_TAK-VSU	127713008412	920,403.00
FD_127713008345_ICICI BG Margin_SCR_SECUNDERABAD	127713008345	11,911.00
FD_127713008340_ICICI BG Margin_CR_BHUSAWAL	127713008340	561,993.00
FD_127713008247_ICICI BG Margin_ECR_THIRUVANTAPURAM	127713008247	175,788.50
FD_127713008246_ICICI_BG Margin_ECR_HAJIPUR DDU	127713008246	126,092.00
FD_127713008234_ICICI BG Margin_ECR_KHURDA RD	127713008234	126,108.00
FD_127713008191_ICICI BG Margin_WCR_KOTA	127713008191	221,880.00
FD_127713008167_ICICI BG Margin_NR_FZR-III	127713008167	236,475.00
FD_127713008161_ICICI BG Margin_NCR_JHANSI	127713008161	300,000.00
FD_127713008080_ICICI BG Margin_ER_MALDA1 SD	127713008080	589,402.50
FD_127713008065_ICICI BG Margin_NR_FZR2	127713008065	198,264.00
FD_127713008064_ICICI BG Margin_NR_FZR1	127713008064	204,405.00
FD_127713008018_ICICI BG Margin_NCR_AGRA	127713008018	224,376.00
FD_127713007990_ICICI PBG_NER_FA&CAO	127713007990	584,027.00
FD_127713007971_ICICI BG Margin_NCR_JHANSI SD	127713007971	520,939.50
FD_127713007943_ICICI BG Margin_SR_TPJ	127713007943	463,410.00
FD_127710003039_ICICI BG Margin_ER_KTW-AZM	127710003039	148,312.10
FD_127710_ICICI BG Margin_ER_KTW_AZM_SD	127710	574,540.05
FD_12710003484_ICICI BANK Margin_ER_Asansol	12710003484	66,390.00
FD_127710003422_ECR_BHUBENESWAR_EMD	127710003422	65,400.00
FD_127710003431_ICICI BG Margin_ECR_DHANBAD_EMD	127710003431	44,220.00
FD_127710003465_ICICI Bg Margin_ER_Asansol	127710003465	71,280.00
FD_127710003572_ICICI BG Margin_ECR_BHB_EMD	127710003572	44,445.00
FD_127710003634 _ICICI Bg Margin_NFR_EMD	127710003634	115,910.00
FD_127710003635_ICICI BG Margin_NFR_EMD	127710003635	214,875.00
FD_127710003637_ICICI BG Margin_NFR_EMD	127710003637	57,955.00
FD_127710003660_ICICI BG Margin_ER_HWH_EMD	127710003660	43,860.00
FD_127713009616_ICICI BG Margin_ER_SEALDHA	127713009616	488,000.00
FD_127713009913_ICICI BG Margin_ER_Howrah_PBG	127713009913	201,345.00
FD_127713010002_ICICI BG Margin_EC R_Dhanbad	127713010002	51,585.00
FD_127713010119_ICICI BANK Margin_ER Sealdha	127713010119	95,970.00
FD_127713010157_ICICI BANK Margin_ER Sealdha	127713010157	222,000.00
FD_127713010199_ICICI BG Margin_ER_ASN PBG	127713010199	123,165.00
FD_127713010200_ICICI BG Margin_ER_ASN_SD BG	127713010200	33,510.00
FD_127713010217_ICICI BG Margin_ER_HOW_IPS	127713010217	253,125.00
FD_127713010268_ICICI BG Margin_Bharti Airtel_HDO	127713010268	150,000.00
FD_127713010357_ICICI BG Margin_ECOR_Sambalpur	127713010357	304,852.50
FD_127713010485_ICICI BG Margin_ECOR_KUR_3 PBG	127713010485	377,505.00
FD_127713010741_ICICI BG Margin_ECOR_KHURDA-3	127713010741	120,555.00
FD_127713010767_ICICI BG Margin_ER_ASN_SDBG	127713010767	71,280.00
Fdr- in HDFC Bank		15,688.00
FD_127710003552(Auto Closure Plan)	127710003552	40,000,000.00
FD_127713009802(Cumulative Plan)	127713009802	20,000,000.00

FD_127713010727_ICICI_OD SECURITY	127713010727	630,000.00
FD_Funding A/c FDR A/c No_127710003444	127710003444	10,000,000.00
FD_KOTAK BANK_8251011493	8251011493	10,000,000.00
FD_KOTAK BANK_8251129594	8251129594	5,000,000.00
FD_KOTAK BANK_8251135427	8251135427	10,000,000.00
Grand Total		~~109,734,964.10~~
		109,734,964.10

EMD (Ask for Bifurcation from c

Particulars	Closing Balance	within 3 months
EMD Cor Railway Ambala Division	51538.50 Dr	
EMD East Central Railway	24560.00 Dr	
EMD-East Central Railway(Danapur)	19875.07 Dr	
Emd-East Central Railway(Ddu Division-S-and T)	307600.00 Dr	
EMD East Central Railway-Hazipur	313154.00 Dr	
EMD East Central Railway (Samastipur)	63172.00 Dr	
Emd-East Coast Railway_waltair Divi-S&T	325500.00 Dr	
EMD -Eastern Rail Way Howrah	599751.43 Dr	
EMD Eastern Railway (Kolkata)	171128.00 Dr	
Emd- Eastern Railway_Malda Division-S and T	152800.00 Dr	
EMD-Eastern Railway_Sealdah(Quad)	565400.00 Dr	
EMD FA & CAO/CON/S.E.C RLY/Nagpur	307500.00 Dr	
EMD N. F. Railway (Alipurduar)	399046.00 Dr	
EMD N.F. Railway (Rangia)	84200.00 Dr	
EMD NF Railway(Rangia_Repairing)	68760.50 Dr	
EMD Railtel Corpn. of India (Kolkata)	21310.00 Dr	
Emd-Railway Electrification(Chennai-275)	354600.00 Dr	
EMD-Railway Electrification_Chennai-270	319600.00 Dr	~~319600.00 Dr~~
EMD-Railway Electrification_OT-62	244600.00 Dr	
EMD South Eastern Railway (Garden Reach-Adra)	276010.00 Dr	
EMD South Eastern Railway (TATA Siny)	123143.00 Dr	
Emd-The W.B. State Handloom Weavers Cooporative	100000.00 Dr	
EMD Vedica Founda/Delhi	62975.00 Dr	
EMD-West Central Railway_dy Cste-C-Jbp-S & T	730100.00 Dr	
EMD_Central Railway/Bhusawal Division-S and T	464800.00 Dr	
EMD_Central Railway_ADSTE-C-SUR-S AND T	1000700.00 Dr	~~1000700.00 Dr~~
EMD_Central Railway_Solapur Division	369300.00 Dr	
EMD_East Central Railway_DDU Division-S and T	275500.00 Dr	
EMD_East Coast Railway_Construction Waltair-2	568300.00 Dr	
EMD_Eastern Railway_DYCSTE-CON-HWH-S AND T	809800.00 Dr	
Emd_Eastern Railway_Howrah Division_S And T	304900.00 Dr	
Emd_Eastern Railway_howrah Open Line	475400.00 Dr	
EMD_Eastern Railway_howrah_Division-S and T	456900.00 Dr	~~456900.00 Dr~~
EMD_Eastern Railway_sealdha Division	383400.00 Dr	
Emd_Eastern Rly_Howrah_Division-S and T	404700.00 Dr	~~404700.00 Dr~~
Emd_ECOR/SAMBALPUR DIVISION-S AND T	277000.00 Dr	
Emd_ECOR_KHURDA ROAD	298600.00 Dr	
EMD_FD_127713010118_FA AND CAO/ER/KOL_ER_ASANSOL	302100.00 Dr	
EMD_Indian Oil Corporation Limited-Pipeline Division	127600.00 Dr	
EMD_North Central Railway_Prayagraj Divisiuon_S	550800.00 Dr	
EMD_Northern Railway_Firozpur-3 Division S & T	376300.00 Dr	
EMD_Southern Railwaqy_thiruvanthapuram Divi-Gati Sh	367200.00 Dr	
Emd_Southern Railway_Thiruvananthapuram_2	231600.00 Dr	
Emd_Southern Railway_Trichchirappalli Division-S	476000.00 Dr	
EMD_West Central Railway_Kota Divi_sig& Tele	338100.00 Dr	~~338100.00 Dr~~
FDR Eastern Railway(Stores)	169125.00 Dr	
Fdr-Fa & Cao/C/JBP A/c Rtpl	274330.00 Dr	
Fdr_North Central Rly/Agra Division-S and T	406700.00 Dr	
FD_127710003406_ICICI BG Margin_er_howrah	47685.00 Dr	

FD_127710003563_ICICI BG Margin_ERSEAL_EMD BG	38970.00 Dr	
FD_127713009966_ICICI BG Margin_ER_HOWRAH-II PBG	238785.00 Dr	
FD_127713010298_ICICI BG Margin_ER_ASN	51840.00 Dr	
FD_127713010333_ICICI SDBG Margin_ER_SEALDHA	76575.00 Dr	
Fd_127713010336_ICICI Margin_ER_Sealdah	477360.00 Dr	
FD_127713010343_ICICI BG Margin_ECR_DHANBAD	247111.50 Dr	
FD_127713010512_ICICI BG Margin_ER_HOW_OFC_PBG	479506.50 Dr	
FD_12771310027_ICICI BG Margin_ER_HOWRAH	46185.00 Dr	
Md_FA & CAO/ Eastern Railway/Kolkata A/c RTL(FG)	288400.00 Dr	
Sd-South Eastern Railway_secunderabad (PG)	360500.00 Dr	
Grand Total	**~~17748396.50 Dr~~**	**~~2,520,000.00~~**

Linking	within 3 months	3m to 12m
FD	~~5,001,608.35~~	~~76,896,146.75~~
EMD	~~2,520,000.00~~	~~1,687,660.50~~
Total	**~~7,521,608.35~~**	**~~78,583,807.25~~**
Total (in Lakhs) (Note 16)	**~~75.22~~**	**~~785.84~~**

FD No. as per Statement	Date of Deposit	Maturity Amount	Maturity Date	Rate of Interest
127713008896	22.11.2024	1,011,607.00	22.05.2026	7.25%
127713009119	28.01.2025	202,203.00	28.05.2027	6.70%
127713009113	27.01.2025	526,779.00	24.01.2027	6.75%
127713008997	24.12.2024	1,361,643.00	01.04.2026	7.25%
127713008987	20.12.2024	422,809.00	01.10.2026	6.00%
127713008940	04.12.2024	681,784.00	29.06.2026	7.25%
127713008809	01.11.2024	275,494.00	01.10.2027	7.00%
127713008756	17.10.2024	112,540.25	18.05.2026	6.70%
127713008696	03.10.2024 20.02.2025	165,467.00	03.10.2026	6.70%
127713008494	06.08.2024	80,535.00	01.09.2026	6.70%
127713008493	31.03.2024 22.01.2025	205,576.00	01.04.2026	5.75%
127713008477	01.08.2024	80,153.00	01.08.2026	6.70%
127713008412	16.07.2024	997,359.00	30.11.2026	6.70%
127713008345	29.06.2024 16.01.2025	14,000.00	31.03.2027	6.00%
127713008340	28.06.2024	600,934.00	01.07.2026	6.70%
127713008247	31.05.2024 25.11.2024	180,009.50	30.09.2026	5.75%
127713008246	31.05.2024 10.01.2025	126,709.00	01.04.2026	6.00%
127713008234	28.05.2024 27.01.2025	138,199.00	01.04.2026	6.00%
127713008191	09.09.2024	251,972.00	14.05.2026	6.75%
127713008167	10.05.2024 10.10.2024	268,527.00	10.05.2026	6.70%
127713008161	09.05.2024 11.11.2024	340,658.00	09.05.2026	6.75%
127713008080	15.04.2024 20.11.2024	732,516.50	30.09.2027	7.20%
127713008065	10.04.2024 10.10.2024 20.02.2025	225,021.00	10.04.2026	6.70%
127713008064	10.04.2024 08.10.2024 20.02.2025	231,990.00	10.04.2026	6.70%
127713008018	05.04.2024 11.11.2024	243,360.00	05.10.2026	6.00%
127713007990	30.03.2024	624,150.00	30.03.2027	6.70%
127713007971	27.03.2024	600,571.50	27.03.2028	7.20%
127713007943	16.03.2024 18.11.2024	544,584.00	15.06.2027	7.20%
127710003039	18.07.2024 13.11.2024	157,261.00	01.04.2026	4.75%
127713008873	16.11.2024	647,675.05	16.07.2026	7.25%
12710003484	24.10.2025	99,192.00	01.06.2026	5.50%
127710003422	27.08.2025	67,818.00	01.08.2026	4.50%
127710003431	01.09.2025	45,207.00	01.09.2026	4.50%
127710003465	24.10.2025	72,677.00	18.05.2026	4.50%
127710003572	21.01.2026	45,327.00	01.07.2026	4.50%
127710003634		118,539.00	02.09.2026	4.50%
127710003635	02.03.2026	219,749.00	02.09.2026	4.50%
127710003637	04.03.2026	59,270.00	04.09.2026	4.50%
127710003660	30.03.2026	45,083.00	01.10.2026	5.50%
127713009616	27.05.2025	523,746.00	01.07.2026	6.50%
127713009913	20.08.2025	216,905.00	01.11.2026	6.25%
127713010002	17.09.2025	54,885.00	17.09.2026	6.25%
127713010119	11.11.2025	95,970.00	01.05.2026	4.50%
127713010157	04.11.2025	238,549.00	01.01.2027	6.25%
127713010199	14.11.2025	132,122.00	01.01.2027	6.25%
127713010200	14.11.2025	35,947.00	01.01.2027	6.25%
127713010217	19.11.2025	266,651.00	01.11.2026	5.50%
127713010268	01.12.2025	182,549.00	01.12.2028	6.60%
127713010357	20.12.2025	328,300.50	01.03.2027	6.25%
127713010485	07.01.2026	405,303.00	01.03.2027	6.25%
127713010741	28.05.2024	124,453.00	10.06.2026	0.10%
127713010767	27.03.2026	79,165.00	01.12.2027	6.30%
127710003552	08.01.2026	41,115,068.00	12.07.2026	5.50%
127713009802	18.07.2025	20,000,000.00	18.08.2026	5.50%

127713010727	07.03.2026	764,583.00	08.03.2029	6.50%
127710003444	24.09.2025	10,237,985.00	14.04.2026	4.50%
8251011493	09.10.2025	10,713,501.00	03.11.2026	6.50%
8251129594	15.01.2026	5,461,701.00	15.05.2027	6.70%
8251135427	21.01.2026	10,923,402.00	21.05.2027	6.70%
		~~15,509,494.30~~		

3m to 12m	More than 12m
	~~51538.50 Dr~~
	~~24560.00 Dr~~
	~~19875.07 Dr~~
	~~307600.00 Dr~~
	~~313154.00 Dr~~
	~~63172.00 Dr~~
	~~325500.00 Dr~~
	~~599751.43 Dr~~
	~~171128.00 Dr~~
	~~152800.00 Dr~~
	~~565400.00 Dr~~
	~~307500.00 Dr~~
	~~399046.00 Dr~~
~~84200.00 Dr~~	
~~68760.50 Dr~~	
	~~21310.00 Dr~~
~~354600.00 Dr~~	
~~244600.00 Dr~~	
	~~276010.00 Dr~~
	~~123143.00 Dr~~
	~~100000.00 Dr~~
	~~62975.00 Dr~~
	~~730100.00 Dr~~
	~~464800.00 Dr~~
	~~369300.00 Dr~~
	~~275500.00 Dr~~
~~568300.00 Dr~~	
	~~809800.00 Dr~~
	~~304900.00 Dr~~
	~~475400.00 Dr~~
	~~383400.00 Dr~~
	~~277000.00 Dr~~
	~~298600.00 Dr~~
	~~302100.00 Dr~~
	~~127600.00 Dr~~
	~~550800.00 Dr~~
	~~376300.00 Dr~~
~~367200.00 Dr~~	
	~~231600.00 Dr~~
	~~476000.00 Dr~~
	~~169125.00 Dr~~
	~~274330.00 Dr~~
	~~406700.00 Dr~~
	~~47685.00 Dr~~

	38970.00 Dr
	238785.00 Dr
	51840.00 Dr
	76575.00 Dr
	477360.00 Dr
	247111.50 Dr
	479506.50 Dr
	46185.00 Dr
	288400.00 Dr
	360500.00 Dr
1,687,660.50	**13,540,736.00**
	-

More than 12m	Total (in lakhs) (Note 13)
27,837,209.00	**818.98**
13,540,736.00	**42.08**
41,377,945.00	
413.78	-

30.06.2026	31.03.2027	
Maturity within 3 months	**Maturity more than 3 months but less than 12 months**	**More than 12 months**
~~908,250.00~~		
		~~187,177.00~~
	~~492,915.00~~	
~~1,242,705.00~~		
	~~403,610.70~~	
~~609,100.00~~		
		~~225,000.00~~
~~105,305.25~~		
	~~154,830.00~~	
	~~75,000.00~~	
~~204,829.00~~		
	~~75,000.00~~	
	~~920,403.00~~	
	~~11,911.00~~	
	~~561,993.00~~	
	~~175,788.50~~	
~~126,092.00~~		
~~126,108.00~~		
~~221,880.00~~		
~~236,475.00~~		
~~300,000.00~~		
		~~589,402.50~~
~~198,264.00~~		
~~204,405.00~~		
	~~224,376.00~~	
	~~584,027.00~~	
		~~520,939.50~~
		~~463,410.00~~
~~148,312.10~~		
	~~574,540.05~~	
~~66,390.00~~		
	~~65,400.00~~	
	~~44,220.00~~	
~~71,280.00~~		
	~~44,445.00~~	
	~~115,910.00~~	
	~~214,875.00~~	
	~~57,955.00~~	
	~~43,860.00~~	
	~~488,000.00~~	
	~~201,345.00~~	
	~~51,585.00~~	
~~95,970.00~~		
	~~222,000.00~~	
	~~123,165.00~~	
	~~33,510.00~~	
	~~253,125.00~~	
		~~150,000.00~~
	~~304,852.50~~	
	~~377,505.00~~	
~~120,555.00~~		
		~~71,280.00~~
~~15,688.00~~		
	~~40,000,000.00~~	
	~~20,000,000.00~~	

		~~630,000.00~~
		~~10,000,000.00~~
	~~10,000,000.00~~	
		~~5,000,000.00~~
		~~10,000,000.00~~
~~5,001,608.35~~	**~~76,896,146.75~~**	**~~27,837,209.00~~**

~~109,734,964.10~~

109,734,964.10 TB

RAMA TELECOM LIMITED
(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)
CIN: U64202WB2004PLC099086
Notes forming part of the financial statements for the year ended 31st March 2026

NOTE - '10'
Property, Plants & Equipment

(Amount Rs. in Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As on 01.04.2025	Addition during the year	Deduction during the year	As on 31.03.2026	As on 01.04.2025	For the year	Deletion	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025	Depreciation	WDV
10.1 Tangible Assets												
Office Space at Kamalalaya Centre	90.68	150.71	-	241.38	8.62	8.23	-	16.85	224.53	82.06	15,070,575.00	
Air Conditioner	3.32	-		3.32	2.22	0.51	-	2.73	0.59	1.10	-	
Machinery	98.44	93.41	-	191.85	87.67	4.81	-	92.48	99.37	10.77	9,340,838.58	
Furniture	21.84	1.17	-	23.01	9.44	3.27	-	12.70	10.31	12.40	117,372.86	
Office Equipment	11.20	1.06	-	12.26	5.23	2.94	-	8.17	4.09	5.97	106,464.20	
Computer	11.58	3.15	-	14.73	10.51	1.47	-	11.98	2.75	1.07	314,570.03	
Motor Vehicle	43.19	19.82		63.01	41.03	6.37		47.40	15.61	2.16	1,981,818.18	
Total	**280.25**	**269.32**	**-**	**549.56**	**164.72**	**27.59**	**-**	**192.31**	**357.26**	**115.53**		
NOTE - '11'												
Intangible Assets											35,725,564.90	
Computer Software	0.36	0.14	-	0.50	0.34	-		0.34	0.15	0.02	26,562,166.00	
Total	**0.36**	**0.14**	**-**	**0.50**	**0.34**	**-**	**-**	**0.34**	**0.15**	**0.02**	**9,163,398.90**	
Grand Total	**280.61**	**269.45**	**-**	**550.06**	**165.06**	**27.59**	**-**	**192.65**	**357.41**	**115.54**		
Previous Year	**281.39**	**6.26**	**7.04**	**280.61**	**157.48**	**14.59**	**7.00**	**165.06**	**115.64**	**123.92**		

Rama Telecom Ltd.
Depreciation Sheet

Fixed Assets & Inta			
Particulars	**Description of Asset**	**DATE OF PURCHASE**	**COST OF ACQUISTION**
MOTOR VEHICLE	JEEP COMPASS	17.05.2019	2,039,845.00
MOTOR VEHICLE	BOLERO SLE WHITE	29.10.2015	704,118.00
MOTOR VEHICLE	TATA - 1613	03.01.2014	1,669,750.00
MOTOR VEHICLE	Saini Toyota	29.04.2025	1,981,818.18
Total MOTOR VEHICLE			
COMPUTER		20.06.2022	41,695.00
COMPUTER		20.06.2022	7,627.00
COMPUTER		13.04.2021	30,932.00
COMPUTER		04.09.2021	68,474.56
COMPUTER		08.09.2021	32,203.39
COMPUTER		30.10.2021	31,779.67
COMPUTER		25.11.2020	26,070.00
COMPUTER		18.01.2021	44,491.52
COMPUTER		22.07.2019	132,000.00
COMPUTER			
COMPUTER		10.08.2016	47,250.00
COMPUTER		09.04.2015	33,443.00
COMPUTER		16.05.2015	72,475.00
COMPUTER		27.06.2015	55,240.00
COMPUTER		15.01.2016	32,760.00
COMPUTER	Lenovo AIO Mod	26.11.2024	35,500.00
COMPUTER	AJ HP Laptop	07.03.2025	45,000.00
COMPUTER	Lenevo Laptop	30.04.2025	45,762.00
COMPUTER		13.08.2025	57,627.00
COMPUTER		26.09.2025	43,644.00
COMPUTER		10.10.2025	44,915.00
COMPUTER	Lenevo Laptop	26.03.2026	66,000.00
Total COMPUTER			
Printer		13.11.2019	44,400.00
Printer		10.05.2021	9,066.94
Printer		21.06.2021	1,694.06
Printer		24.05.2022	16,271.19
Printer		20.07.2023	9,322.03
Printer	Epsilon Printer L6	21.03.2025	21,525.42
Printer		13.08.2025	9,322.03
Printer		03.02.2026	47,300.00
Total Printer			
Tally		18.08.2017	36,000.00
Total Tally			
Machinery			

Machinery		02.09.2021	240,000.00
Machinery		11.04.2022	150,000.00
Machinery		28.05.2022	6,900.00
Machinery		30.05.2022	150,000.00
Machinery		20.06.2022	90,000.00
Machinery		15.12.2022	150,000.00
Machinery		25.01.2023	105,932.00
Machinery		23.03.2023	8,263.00
Machinery			
Machinery		03.07.2025	381,358.40
Machinery		29.07.2025	130,000.00
Machinery		04.08.2025	76,271.50
Machinery		06.08.2025	65,000.00
Machinery		02.02.2026	255,000.00
Machinery		02.03.2026	288,135.50
Machinery		05.03.2026	2,021,260.00
Machinery		06.03.2026	5,895,000.00
Machinery		10.03.2026	228,813.18
Machinery	ELECTRICAL INSTALLAT	15.06.2015	14,000.00
Machinery	OTDR MACHINE	27.08.2018	118,644.07
Machinery	OTDR MACHINE	27.05.2015	166,260.00
Machinery	OTDR MACHINE	15.09.2015	538,560.00
Machinery	RIBON SPLICING MACH	19.06.2018	177,966.10
Machinery	RIBON SPLICING MACH	08.08.2018	177,966.10
Machinery	RIBON SPLICING MACH	12.11.2018	190,677.97
Machinery	RIBON SPLICING MACH	19.05.2014	360,000.00
Machinery	Optical Fibre Cable	05.05.2014	193,800.00
Machinery	HDD MACHINE	02.05.2013	6,075,214.00
Machinery	FFT 3000 FUSION SPLI(	02.05.2013	63,000.00
Machinery	FFT 3000 FUSION SPLI(	12.06.2020	68,000.00
Machinery	FFT 3000 FUSION SPLI(	19.08.2020	68,000.00
Total Machine Group			
OFFICE EQUIPMENT	Old Project Tools & Ec	2021-22	51,544.70
OFFICE EQUIPMENT		02.11.2021	24,723.00
OFFICE EQUIPMENT		31.08.2021	54,500.00
OFFICE EQUIPMENT		10.02.2022	7,966.10
OFFICE EQUIPMENT		16.02.2022	19,576.28
OFFICE EQUIPMENT		25.10.2021	5,195.00
OFFICE EQUIPMENT		01.12.2021	3,800.00
OFFICE EQUIPMENT		06.08.2021	1,130.00
OFFICE EQUIPMENT		11.08.2021	54.00
OFFICE EQUIPMENT		27.08.2021	500.00
OFFICE EQUIPMENT		20.09.2021	3,500.00
OFFICE EQUIPMENT		28.10.2021	800.00
OFFICE EQUIPMENT		01.02.2021	1,500.00
OFFICE EQUIPMENT		14.04.2022	12,745.76
OFFICE EQUIPMENT		19.04.2022	5,000.00
OFFICE EQUIPMENT		20.04.2022	7,000.00
OFFICE EQUIPMENT		15.06.2022	9,821.40
OFFICE EQUIPMENT		13.07.2022	2,372.88

OFFICE EQUIPMENT		02.08.2022	6,700.00
OFFICE EQUIPMENT		12.08.2022	11,441.00
OFFICE EQUIPMENT		11.11.2022	900.00
OFFICE EQUIPMENT		20.12.2022	5,763.00
OFFICE EQUIPMENT		27.12.2022	8,984.00
OFFICE EQUIPMENT		10.02.2023	7,458.00
OFFICE EQUIPMENT			
OFFICE EQUIPMENT		09.06.2023	1,000.00
OFFICE EQUIPMENT		17.08.2023	2,450.00
OFFICE EQUIPMENT		01.09.2023	5,084.74
OFFICE EQUIPMENT		01.10.2023	5,932.20
OFFICE EQUIPMENT		18.11.2023	6,000.00
OFFICE EQUIPMENT		04.12.2023	5,800.00
OFFICE EQUIPMENT		16.03.2024	2,522.00
OFFICE EQUIPMENT		01.06.2023	5,509.00
OFFICE EQUIPMENT		14.08.2023	5,800.00
OFFICE EQUIPMENT		05.09.2023	5,800.00
OFFICE EQUIPMENT		12.10.2023	7,000.00
OFFICE EQUIPMENT		17.11.2023	105,932.20
OFFICE EQUIPMENT		18.11.2023	10,000.00
OFFICE EQUIPMENT		20.12.2023	11,700.00
OFFICE EQUIPMENT		10.09.2024	6,240.00
OFFICE EQUIPMENT	Insulation Tester	13.01.2025	24,584.00
OFFICE EQUIPMENT		04.03.2025	161,017.00
OFFICE EQUIPMENT		17.03.2025	80,508.00
OFFICE EQUIPMENT		01.11.2024	5,872.88
OFFICE EQUIPMENT		05.11.2024	14,400.00
OFFICE EQUIPMENT		15.11.2024	101,695.00
OFFICE EQUIPMENT		13.01.2025	100,000.00
OFFICE EQUIPMENT		13.09.2025	65,000.00
OFFICE EQUIPMENT		22.09.2025	6,102.00
OFFICE EQUIPMENT		03.05.2025	7,500.00
OFFICE EQUIPMENT		10.07.2025	2,032.20
OFFICE EQUIPMENT		12.07.2025	4,475.00
OFFICE EQUIPMENT		19.07.2025	5,932.00
OFFICE EQUIPMENT		23.07.2025	5,000.00
OFFICE EQUIPMENT		31.08.2025	5,932.00
OFFICE EQUIPMENT		01.11.2025	4,491.00
Total OFFICE EQUIPMENT			
FURNITURE	Old FURNITURE		23,554.98
FURNITURE		23.10.2019	8,161.00
FURNITURE		03.11.2020	29,500.00
FURNITURE		04.05.2021	69,658.47
FURNITURE		16.06.2023	1,100,000.00
FURNITURE		01.08.2023	500,000.00
FURNITURE		10.08.2023	14,745.76
FURNITURE		16.08.2023	23,490.00
FURNITURE		10.10.2023	300,000.00
FURNITURE		08.12.2023	7,100.00
FURNITURE		20.02.2024	33,930.00

FURNITURE		06.06.2024	6,000.00
FURNITURE		20.01.2026	117,372.86
Total FURNITURE			
AC MACHINE		15.09.2021	18,828.13
AC MACHINE			
AC MACHINE		01.08.2023	235,421.88
AC MACHINE		05.06.2024	23,672.66
AC MACHINE		08.06.2024	23,672.66
Total AC MACHINE			
Office Space at Kamalalaya Centre		31.03.2024	9,067,510.00
Car Parking		27.08.2025	1,247,220.00
Office Space at Kamalalaya Centre Room 301		28.08.2025	13,221,305.00
Office Space at Kamalalaya Centre Room 301		10.01.2026	602,050.00
Total Office Space at Kamalalaya Centre			
Total			

In Lakhs

Checking Formula (Should be 0)

Additions as per Tally

ngible Assets

Date of Sale of Asset	WDV of asset Sold	RESIDUAL VALUE	LIFE OF ASSET (YEARS)	WDV RATE
		~~101,992.25~~	8	31.23%
27.03.2025	~~4,097.94~~	10,974.94	8	31.23%
		6,303.73	8	31.23%
		~~99,090.91~~	8	31.23%
		~~2,084.75~~	3	63.16%
		~~381.35~~	3	63.16%
		~~1,546.60~~	3	63.16%
		~~3,423.73~~	3	63.16%
		~~1,610.17~~	3	63.16%
		~~1,588.98~~	3	63.16%
		~~1,303.50~~	3	63.16%
		~~2,224.58~~	3	63.16%
		~~6,600.00~~	3	63.16%
			3	63.16%
		~~2,362.50~~	3	63.16%
		~~1,672.15~~	3	63.16%
		~~3,623.75~~	3	63.16%
		~~2,762.00~~	3	63.16%
		~~1,638.00~~	3	63.16%
		~~1,775.00~~	3	63.16%
		~~2,250.00~~	3	63.16%
		~~2,288.10~~	3	63.16%
		~~2,881.35~~	3	63.16%
		~~2,182.20~~	3	63.16%
		~~2,245.75~~	3	63.16%
		~~3,300.00~~	3	63.16%
		~~2,220.00~~	3	63.16%
		~~453.35~~	3	63.16%
		~~84.70~~	3	63.16%
		~~813.56~~	3	63.16%
		~~466.10~~	3	63.16%
		~~1,076.27~~	3	63.16%
		~~466.10~~	3	63.16%
		~~2,365.00~~	3	63.16%
		~~1,800.00~~	3	63.16%
			10	25.89%

		~~12,000.00~~	10	25.89%
		~~7,500.00~~	10	25.89%
		~~345.00~~	10	25.89%
		~~7,500.00~~	10	25.89%
		~~4,500.00~~	10	25.89%
		~~7,500.00~~	10	25.89%
		~~5,296.60~~	10	25.89%
		~~413.15~~	10	25.89%
			10	25.89%
		~~19,067.92~~	10	25.89%
		~~6,500.00~~	10	25.89%
		~~3,813.58~~	10	25.89%
		~~3,250.00~~	10	25.89%
		~~12,750.00~~	10	25.89%
		~~14,406.78~~	10	25.89%
		~~101,063.00~~	10	25.89%
		~~294,750.00~~	10	25.89%
		~~11,440.66~~	10	25.89%
		~~700.00~~	10	25.89%
		~~5,932.20~~	10	25.89%
		8,310.00	10	25.89%
		26,930.00	10	25.89%
		~~8,898.31~~	10	25.89%
		~~8,898.31~~	10	25.89%
		~~9,533.90~~	10	25.89%
		~~18,000.00~~	10	25.89%
		~~9,690.00~~	10	25.89%
		~~303,760.70~~	10	25.89%
		~~3,150.00~~	10	25.89%
		~~3,400.00~~	10	25.89%
		~~3,400.00~~	10	25.89%
		~~2,577.24~~	5	25.89%
		~~1,236.15~~	5	45.07%
		~~2,725.00~~	5	45.07%
		~~398.31~~	5	45.07%
		~~978.81~~	5	45.07%
		~~259.75~~	5	45.07%
		~~190.00~~	5	45.07%
		~~56.50~~	5	45.07%
		~~2.70~~	5	45.07%
		25.00	5	45.07%
		175.00	5	45.07%
		40.00	5	45.07%
		~~75.00~~	5	45.07%
		637.29	5	45.07%
		250.00	5	45.07%
		350.00	5	45.07%
		491.07	5	45.07%
		~~118.64~~	5	45.07%

		335.00	5	45.07%
		~~572.05~~	5	45.07%
		~~45.00~~	5	45.07%
		~~288.15~~	5	45.07%
		~~449.20~~	5	45.07%
		~~372.90~~	5	45.07%
		~~50.00~~	5	45.07%
		~~122.50~~	5	45.07%
		254.24	5	45.07%
		~~296.61~~	5	45.07%
		~~300.00~~	5	45.07%
		290.00	5	45.07%
		126.10	5	45.07%
		~~275.45~~	5	45.07%
		~~290.00~~	5	45.07%
		290.00	5	45.07%
		~~350.00~~	5	45.07%
		~~5,296.61~~	5	45.07%
		500.00	5	45.07%
		~~585.00~~	5	45.07%
		~~312.00~~	5	45.07%
		~~1,229.20~~	5	45.07%
		~~8,050.85~~	5	45.07%
		~~4,025.40~~	5	45.07%
		~~293.64~~	5	45.07%
		~~720.00~~	5	45.07%
		~~5,084.75~~	5	45.07%
		~~5,000.00~~	5	45.07%
		~~3,250.00~~	5	45.07%
		~~305.10~~	5	45.07%
		~~375.00~~	5	45.07%
		~~101.61~~	5	45.07%
		~~223.75~~	5	45.07%
		~~296.60~~	5	45.07%
		~~250.00~~	5	45.07%
		~~296.60~~	5	45.07%
		~~224.55~~	5	45.07%
		~~1,177.75~~	10	25.88%
		~~408.05~~	10	25.88%
		~~1,475.00~~	10	25.88%
		~~3,482.92~~	10	25.88%
		~~55,000.00~~	10	25.88%
		~~25,000.00~~	10	25.88%
		~~737.29~~	10	25.88%
		~~1,174.50~~	10	25.88%
		~~15,000.00~~	10	25.88%
		355.00	10	25.88%
		~~1,696.50~~	10	25.88%

		~~300.00~~	10	25.88%
		~~5,868.64~~	10	25.88%
		~~941.41~~	5	45.07%
		~~11,771.09~~	5	45.07%
	23,672.66	~~1,183.63~~	5	45.07%
		~~1,183.63~~	5	45.07%
		~~453,375.50~~	60	~~4.87%~~
		~~62,361.00~~	60	~~4.87%~~
		~~661,065.25~~	60	~~4.87%~~
		~~30,102.50~~	60	~~4.87%~~

31.03.2025

Financial Year 2024-25			
Opening Balance for F.Y 2024-25	**Depreciation for F.Y 2024-25**	**Closing Balance for F.Y 2024-25**	**Whether Residual Value arrived**
~~305,228.33~~	~~95,322.81~~	~~209,905.52~~	~~0~~
~~4,097.94~~	~~-~~	-	~~1~~
~~6,303.73~~		~~6,303.73~~	~~1~~
~~315,630.00~~	**~~95,322.81~~**	**~~216,209.25~~**	
~~7,811.75~~	~~4,933.90~~	~~2,877.85~~	~~0~~
~~1,428.95~~	~~902.53~~	~~526.43~~	~~0~~
~~1,546.60~~	~~-~~	~~1,546.60~~	~~1~~
~~4,052.40~~	~~628.67~~	~~3,423.73~~	~~1~~
~~2,526.78~~	~~916.61~~	~~1,610.17~~	~~1~~
~~3,049.81~~	~~1,460.82~~	~~1,588.98~~	~~1~~
~~(0.00)~~	~~-~~	~~(0.00)~~	~~1~~
~~0.00~~	~~-~~	~~0.00~~	~~1~~
~~(0.00)~~	~~-~~	~~(0.00)~~	~~1~~
~~(0.00)~~	~~-~~	~~(0.00)~~	~~1~~
~~-~~	~~-~~	~~-~~	~~1~~
~~-~~	~~-~~	~~-~~	~~1~~
~~-~~	~~-~~	~~-~~	~~1~~
~~-~~	~~-~~	~~-~~	~~1~~
~~-~~	~~-~~	~~-~~	~~1~~
~~35,500.00~~	~~7,740.13~~	~~27,759.87~~	~~0~~
~~45,000.00~~	~~1,946.71~~	~~43,053.29~~	~~0~~
~~100,916.29~~	**~~18,529.37~~**	**~~82,386.91~~**	
~~0.00~~	~~-~~	~~0.00~~	~~1~~
~~538.51~~	~~85.16~~	~~453.35~~	~~1~~
~~117.32~~	~~32.62~~	~~84.70~~	~~1~~
~~2,768.42~~	~~1,748.54~~	~~1,019.89~~	~~0~~
~~5,208.64~~	~~3,289.78~~	~~1,918.86~~	~~0~~
~~21,525.42~~	~~409.73~~	~~21,115.69~~	~~0~~
~~30,158.32~~	**~~5,565.82~~**	**~~24,592.50~~**	
~~1,800.00~~	~~-~~	~~1,800.00~~	~~1~~
~~1,800.00~~	**~~-~~**	**~~1,800.00~~**	
~~15,407.23~~		~~15,407.23~~	~~0~~

~~157,881.62~~	~~40,875.55~~	~~117,006.07~~	~~0~~
~~83,251.74~~	~~21,553.88~~	~~61,697.87~~	~~0~~
~~4,000.06~~	~~1,035.61~~	~~2,964.44~~	~~0~~
~~87,115.44~~	~~22,554.19~~	~~64,561.25~~	~~0~~
~~53,262.79~~	~~13,789.74~~	~~39,473.05~~	~~0~~
~~102,806.79~~	~~26,616.68~~	~~76,190.11~~	~~0~~
~~74,886.64~~	~~19,388.15~~	~~55,498.49~~	~~0~~
~~6,088.96~~	~~1,576.43~~	~~4,512.53~~	~~0~~
~~28,047.32~~	-	~~28,047.32~~	
~~1,011.87~~	~~261.97~~	~~749.90~~	~~0~~
~~41,934.06~~	~~10,856.73~~	~~31,077.33~~	~~0~~
~~23,209.96~~	~~6,009.06~~	~~17,200.90~~	~~0~~
~~87,392.58~~	~~22,625.94~~	~~64,766.64~~	~~0~~
~~43,666.42~~	~~11,305.24~~	~~32,361.18~~	~~0~~
~~52,263.46~~	~~13,531.01~~	~~38,732.45~~	~~0~~
~~56,424.69~~	~~14,608.35~~	~~41,816.33~~	~~0~~
~~22,430.36~~	~~4,430.36~~	~~18,000.00~~	~~1~~
~~13,093.71~~	~~3,389.96~~	~~9,703.75~~	~~0~~
~~303,760.70~~	-	~~303,760.70~~	~~1~~
~~14,137.88~~	~~3,660.30~~	~~10,477.58~~	~~0~~
~~28,129.31~~	~~7,282.68~~	~~20,846.63~~	~~0~~
~~29,931.22~~	~~7,749.19~~	~~22,182.03~~	~~0~~
~~1,330,134.81~~	**~~253,101.02~~**	**~~1,077,033.79~~**	
~~28,134.73~~	~~7,284.08~~	~~20,850.65~~	~~0~~
~~8,596.97~~	~~3,874.65~~	~~4,722.32~~	~~0~~
~~16,784.46~~	~~7,564.76~~	~~9,219.70~~	~~0~~
~~3,545.19~~	~~1,597.82~~	~~1,947.38~~	~~0~~
~~7,987.53~~	~~3,599.98~~	~~4,387.55~~	~~0~~
~~1,263.61~~	~~569.51~~	~~694.10~~	~~0~~
~~976.68~~	~~440.19~~	~~536.49~~	~~0~~
~~241.18~~	~~108.70~~	~~132.48~~	~~0~~
~~11.63~~	~~5.24~~	~~6.39~~	~~0~~
~~110.63~~	~~49.86~~	~~60.77~~	~~0~~
~~805.69~~	~~363.12~~	~~442.56~~	~~0~~
~~195.48~~	~~88.10~~	~~107.38~~	~~0~~
~~216.20~~	~~97.44~~	~~118.76~~	~~0~~
~~5,925.07~~	~~2,670.43~~	~~3,254.64~~	~~0~~
~~2,087.23~~	~~940.72~~	~~1,146.52~~	~~0~~
~~2,973.89~~	~~1,340.33~~	~~1,633.56~~	~~0~~
~~4,537.29~~	~~2,044.96~~	~~2,492.33~~	~~0~~
~~883.35~~	~~398.13~~	~~485.23~~	~~0~~

2,585.10	1,165.11	1,420.00	0
4,491.95	2,024.52	2,467.43	0
408.91	184.29	224.61	0
2,770.82	1,248.81	1,522.01	0
4,362.11	1,966.00	2,396.11	0
3,848.81	1,734.66	2,114.15	0
369.00		369.00	
634.50	285.97	348.53	0
1,763.27	794.71	968.56	0
3,753.67	1,691.78	2,061.89	0
4,599.04	2,072.79	2,526.25	0
5,007.23	2,256.76	2,750.47	0
4,954.91	2,233.18	2,721.73	0
2,475.29	1,115.61	1,359.68	0
3,441.05	1,550.88	1,890.17	0
4,152.78	1,871.66	2,281.12	0
4,310.34	1,942.67	2,367.67	0
5,521.95	2,488.74	3,033.21	0
88,273.59	39,784.91	48,488.68	0
8,345.38	3,761.26	4,584.11	0
10,226.40	4,609.04	5,617.36	0
6,240.00	1,564.14	4,675.86	0
24,584.00	2,367.78	22,216.22	0
161,017.00	5,567.04	155,449.96	0
80,508.00	1,491.16	79,016.84	0
5,872.88	1,095.02	4,777.86	0
14,400.00	2,613.81	11,786.19	0
101,695.00	17,203.42	84,491.58	0
100,000.00	9,631.40	90,368.60	0
745,889.79	**149,355.14**	**596,534.65**	
1,245.43		1,245.43	0
2,183.68	565.14	1,618.55	0
10,751.80	2,782.57	7,969.24	0
29,287.39	7,579.58	21,707.81	0
874,595.84	226,345.40	648,250.43	0
413,851.51	107,104.77	306,746.74	0
12,299.21	3,183.04	9,116.17	0
19,692.57	5,096.44	14,596.14	0
263,200.77	68,116.36	195,084.41	0
6,526.10	1,688.96	4,837.15	0
32,967.69	8,532.04	24,435.65	0

6,000.00	1,272.02	4,727.98	0
1,672,601.99	**432,266.30**	**1,240,335.69**	
3,568.28	1,608.22	1,960.06	0
2,297.95		2,297.95	
164,782.35	74,267.41	90,514.95	0
23,672.66			1
23,672.66	8,681.57	14,991.09	0
217,993.90	**84,557.20**	**109,764.04**	
8,625,895.85	420,106.26	8,205,789.59	0
8,625,895.85	**420,106.26**	**8,205,789.59**	
13,041,020.94	**1,458,803.92**	**11,554,446.42**	-
130.41	**14.59**	**115.54**	-

01.04.2025

31.03.2026

	Financial Year 2025-26			
Addition during the year	Opening Balance for F.Y 2025-26	Additions	No. of days assets used	Depreciation for F.Y 2025-26
	~~209,905.52~~		~~365.00~~	~~65,553.50~~
			~~365.00~~	
	~~6,303.73~~		~~365.00~~	
		~~1,981,818.18~~	~~337.00~~	~~571,442.88~~
~~-~~	**~~216,209.25~~**	**~~1,981,818.18~~**		**~~636,996.38~~**
	~~2,877.85~~		~~365.00~~	~~793.10~~
	~~526.43~~		~~365.00~~	~~145.08~~
	~~1,546.60~~		~~365.00~~	
	~~3,423.73~~		~~365.00~~	
	~~1,610.17~~		~~365.00~~	
	~~1,588.98~~		~~365.00~~	
	~~(0.00)~~		~~365.00~~	
	~~0.00~~		~~365.00~~	
	~~(0.00)~~		~~365.00~~	
	~~(0.00)~~		~~365.00~~	
			~~365.00~~	
			~~365.00~~	
			~~365.00~~	
			~~365.00~~	
			~~365.00~~	
35,500.00	~~27,759.87~~		~~365.00~~	~~17,533.14~~
45,000.00	~~43,053.29~~		~~365.00~~	~~27,192.46~~
		~~45,762.00~~	~~336.00~~	~~26,606.85~~
		~~57,627.00~~	~~231.00~~	~~23,034.95~~
		~~43,644.00~~	~~187.00~~	~~14,122.62~~
		44,915.00	~~173.00~~	~~13,445.80~~
		66,000.00	~~6.00~~	~~685.24~~
~~80,500.00~~	**~~82,386.91~~**	**~~257,948.00~~**		**~~123,559.24~~**
	~~0.00~~		~~365.00~~	
	~~453.35~~		~~365.00~~	
	~~84.70~~		~~365.00~~	
	~~1,019.89~~		~~365.00~~	~~206.33~~
	~~1,918.86~~		~~365.00~~	~~1,211.95~~
21,525.42	~~21,115.69~~		~~365.00~~	~~13,336.67~~
		~~9,322.03~~	~~231.00~~	~~3,726.25~~
		47,300.00	~~57.00~~	~~4,665.36~~
~~21,525.42~~	**~~24,592.50~~**	**~~56,622.03~~**		**~~23,146.56~~**
	~~1,800.00~~	13,500.00	-	
~~-~~	**~~1,800.00~~**	**~~13,500.00~~**		
	~~15,407.23~~		~~365.00~~	~~3,988.93~~

	~~117,006.07~~		~~365.00~~	~~30,292.87~~
	~~61,697.87~~		~~365.00~~	~~15,973.58~~
	~~2,964.44~~		~~365.00~~	~~767.49~~
	~~64,561.25~~		~~365.00~~	~~16,714.91~~
	~~39,473.05~~		~~365.00~~	~~10,219.57~~
	~~76,190.11~~		~~365.00~~	~~19,725.62~~
	~~55,498.49~~		~~365.00~~	~~14,368.56~~
	~~4,512.53~~		~~365.00~~	~~1,168.29~~
	~~28,047.32~~		~~365.00~~	~~7,261.45~~
		~~381,358.40~~	~~272.00~~	~~73,576.89~~
		~~130,000.00~~	~~246.00~~	~~22,683.90~~
		~~76,271.50~~	~~240.00~~	~~12,984.13~~
		~~65,000.00~~	~~238.00~~	~~10,973.10~~
		~~255,000.00~~	~~58.00~~	~~10,490.77~~
		~~288,135.50~~	~~30.00~~	~~6,131.37~~
		~~2,021,260.00~~	~~27.00~~	~~38,710.17~~
		~~5,895,000.00~~	~~26.00~~	~~108,716.72~~
		~~228,813.18~~	~~22.00~~	~~3,570.61~~
	~~749.90~~		~~365.00~~	~~49.90~~
	~~31,077.33~~		~~365.00~~	~~8,045.92~~
	~~17,200.90~~		~~365.00~~	~~4,453.31~~
	~~64,766.64~~		~~365.00~~	~~16,768.08~~
	~~32,361.18~~		~~365.00~~	~~8,378.31~~
	~~38,732.45~~		~~365.00~~	~~10,027.83~~
	~~41,816.33~~		~~365.00~~	~~10,826.25~~
	~~18,000.00~~		~~365.00~~	
	~~9,703.75~~		~~365.00~~	~~13.75~~
	~~303,760.70~~		~~365.00~~	
	~~10,477.58~~		~~365.00~~	~~2,712.65~~
	~~20,846.63~~		~~365.00~~	~~5,397.19~~
	~~22,182.03~~		~~365.00~~	~~5,742.93~~
	~~1,077,033.79~~	**~~9,340,838.58~~**		**~~480,735.06~~**
	~~20,850.65~~		~~365.00~~	~~5,398.23~~
	~~4,722.32~~		~~365.00~~	~~2,128.35~~
	~~9,219.70~~		~~365.00~~	~~4,155.32~~
	~~1,947.38~~		~~365.00~~	~~877.68~~
	~~4,387.55~~		~~365.00~~	~~1,977.47~~
	~~694.10~~		~~365.00~~	~~312.83~~
	~~536.49~~		~~365.00~~	~~241.80~~
	~~132.48~~		~~365.00~~	~~59.71~~
	~~6.39~~		~~365.00~~	~~2.88~~
	~~60.77~~		~~365.00~~	~~27.39~~
	~~442.56~~		~~365.00~~	~~199.46~~
	~~107.38~~		~~365.00~~	~~48.40~~
	~~118.76~~		~~365.00~~	~~43.76~~
	~~3,254.64~~		~~365.00~~	~~1,466.87~~
	~~1,146.52~~		~~365.00~~	~~516.74~~
	~~1,633.56~~		~~365.00~~	~~736.25~~
	~~2,492.33~~		~~365.00~~	~~1,123.29~~
	~~485.23~~		~~365.00~~	~~218.69~~

	~~1,420.00~~		~~365.00~~	~~639.99~~
	~~2,467.43~~		~~365.00~~	~~1,112.07~~
	~~224.61~~		~~365.00~~	~~101.23~~
	~~1,522.01~~		~~365.00~~	~~685.97~~
	~~2,396.11~~		~~365.00~~	~~1,079.93~~
	~~2,114.15~~		~~365.00~~	~~952.85~~
	~~369.00~~		~~365.00~~	369.00
	~~348.53~~		~~365.00~~	~~157.08~~
	~~968.56~~		~~365.00~~	~~436.53~~
	~~2,061.89~~		~~365.00~~	~~929.30~~
	~~2,526.25~~		~~365.00~~	~~1,138.58~~
	~~2,750.47~~		~~365.00~~	~~1,239.64~~
	~~2,721.73~~		~~365.00~~	~~1,226.68~~
	~~1,359.68~~		~~365.00~~	~~612.81~~
	~~1,890.17~~		~~365.00~~	~~851.90~~
	~~2,281.12~~		~~365.00~~	~~1,028.10~~
	~~2,367.67~~		~~365.00~~	~~1,067.11~~
	~~3,033.21~~		~~365.00~~	~~1,367.07~~
	~~48,488.68~~		~~365.00~~	~~21,853.85~~
	~~4,584.11~~		~~365.00~~	~~2,066.06~~
	~~5,617.36~~		~~365.00~~	~~2,531.74~~
6,240.00	~~4,675.86~~		~~365.00~~	~~2,107.41~~
24,584.00	~~22,216.22~~		~~365.00~~	~~10,012.85~~
161,017.00	~~155,449.96~~		~~365.00~~	~~70,061.30~~
80,508.00	~~79,016.84~~		~~365.00~~	~~35,612.89~~
5,872.88	~~4,777.86~~		~~365.00~~	~~2,153.38~~
14,400.00	~~11,786.19~~		~~365.00~~	~~5,312.03~~
101,695.00	~~84,491.58~~		~~365.00~~	~~38,080.35~~
100,000.00	~~90,368.60~~		~~365.00~~	~~40,729.13~~
		~~65,000.00~~	~~200.00~~	~~16,052.33~~
		~~6,102.00~~	~~191.00~~	~~1,439.13~~
		~~7,500.00~~	~~333.00~~	~~3,083.90~~
		~~2,032.20~~	~~265.00~~	~~664.98~~
		~~4,475.00~~	~~263.00~~	~~1,453.26~~
		~~5,932.00~~	~~256.00~~	~~1,875.15~~
		~~5,000.00~~	~~252.00~~	~~1,555.84~~
		~~5,932.00~~	~~213.00~~	~~1,560.18~~
		~~4,491.00~~	~~151.00~~	~~837.36~~
~~494,316.88~~	**~~596,534.65~~**	**~~106,464.20~~**		**~~293,574.07~~**
	~~1,245.43~~		~~365.00~~	~~67.68~~
	~~1,618.55~~		~~365.00~~	~~418.88~~
	~~7,969.24~~		~~365.00~~	~~2,062.44~~
	~~21,707.81~~		~~365.00~~	~~5,617.98~~
	~~648,250.43~~		~~365.00~~	~~167,767.21~~
	~~306,746.74~~		~~365.00~~	~~79,386.06~~
	~~9,116.17~~		~~365.00~~	~~2,359.27~~
	~~14,596.14~~		~~365.00~~	~~3,777.48~~
	~~195,084.41~~		~~365.00~~	~~50,487.84~~
	~~4,837.15~~		~~365.00~~	~~1,251.85~~
	~~24,435.65~~		~~365.00~~	~~6,323.95~~

6,000.00	~~4,727.98~~		~~365.00~~	~~1,223.60~~
		~~**117,372.86**~~	~~71.00~~	~~5,908.77~~
~~**6,000.00**~~	~~**1,240,335.69**~~	~~**117,372.86**~~		~~**326,653.02**~~
	~~1,960.06~~		~~365.00~~	~~883.40~~
	~~2,297.95~~		~~365.00~~	2,297.95
	~~90,514.95~~		~~365.00~~	~~40,795.09~~
23,672.66			~~365.00~~	-
23,672.66	~~14,991.09~~		~~365.00~~	~~6,756.48~~
~~**47,345.32**~~	~~**109,764.04**~~			~~**50,732.92**~~
	~~8,205,789.59~~		~~365.00~~	~~399,645.86~~
		~~**1,247,220.00**~~	~~217.00~~	~~36,113.11~~
		~~**13,221,305.00**~~	~~216.00~~	~~381,057.18~~
		~~**602,050.00**~~	~~81.00~~	~~6,506.98~~
	~~**8,205,789.59**~~	~~**15,070,575.00**~~		~~**823,323.13**~~
~~**649,687.62**~~	~~**11,554,446.42**~~	~~**26,945,138.85**~~		~~**2,758,720.38**~~
~~**6.50**~~	~~**115.54**~~	~~**269.45**~~		~~**27.59**~~
		26,691,738.85		
		~~253,400.00~~		
		~~**34,709,033.34**~~		

31.03.2026

Closing Balance for F.Y 2025-26 as on 30.09.2025	Whether Residual Value arrived (Read Comment)				
~~144,352.03~~	~~0~~				
	~~1~~				
~~6,303.73~~	~~1~~				
~~1,410,375.30~~	~~0~~				
~~1,561,031.06~~		**~~15.61~~**	**20**	**10%**	**~~1~~**
~~2,084.75~~	~~1~~			~~2~~	
~~381.35~~	~~1~~				
~~1,546.60~~	~~1~~				
~~3,423.73~~	~~1~~				
~~1,610.17~~	~~1~~				
~~1,588.98~~	~~1~~				
~~(0.00)~~	~~1~~				
~~0.00~~	~~1~~				
~~(0.00)~~	~~1~~				
~~(0.00)~~	~~1~~				
	~~1~~				
	~~1~~				
	~~1~~				
	~~1~~				
	~~1~~				
~~10,226.74~~	~~0~~				
~~15,860.83~~	~~0~~				
~~19,155.15~~	~~0~~				
~~34,592.05~~	~~0~~				
~~29,521.38~~	~~0~~				
~~31,469.20~~	~~0~~				
~~65,314.76~~	~~0~~				
~~216,775.67~~		**~~2.17~~**			
~~0.00~~	~~1~~				
~~453.35~~	~~1~~				
~~84.70~~	~~1~~				
~~813.56~~	~~1~~				
~~706.91~~	~~0~~				
~~7,779.02~~	~~0~~				
~~5,595.78~~	~~0~~				
~~42,634.64~~	~~0~~				
~~58,067.96~~		**~~0.58~~**			
~~15,300.00~~	~~0~~				
~~15,300.00~~		**~~0.15~~**			
~~11,418.30~~	~~0~~				

~~86,713.20~~	~~0~~	
~~45,724.29~~	~~0~~	
~~2,196.95~~	~~0~~	
~~47,846.35~~	~~0~~	
~~29,253.48~~	~~0~~	
~~56,464.49~~	~~0~~	
~~41,129.93~~	~~0~~	
~~3,344.23~~	~~0~~	
~~20,785.87~~	~~0~~	
~~307,781.51~~	~~0~~	
~~107,316.10~~	~~0~~	
~~63,287.37~~	~~0~~	
~~54,026.90~~	~~0~~	
~~244,509.23~~	~~0~~	
~~282,004.13~~	~~0~~	
~~1,982,549.83~~	~~0~~	
~~5,786,283.28~~	~~0~~	
~~225,242.57~~	~~0~~	
~~700.00~~	~~1~~	
~~23,031.41~~	~~0~~	
~~12,747.59~~	~~0~~	
~~47,998.56~~	~~0~~	
~~23,982.87~~	~~0~~	
~~28,704.62~~	~~0~~	
~~30,990.09~~	~~0~~	
~~18,000.00~~	~~1~~	
~~9,690.00~~	~~1~~	
~~303,760.70~~	~~1~~	
~~7,764.93~~	~~0~~	
~~15,449.44~~	~~0~~	
~~16,439.10~~	~~0~~	
~~9,937,137.31~~		**~~99.37~~**
~~15,452.41~~	~~0~~	
~~2,593.97~~	~~0~~	
~~5,064.38~~	~~0~~	
~~1,069.69~~	~~0~~	
~~2,410.08~~	~~0~~	
~~381.27~~	~~0~~	
~~294.69~~	~~0~~	
~~72.77~~	~~0~~	
~~3.51~~	~~0~~	
~~33.38~~	~~0~~	
~~243.10~~	~~0~~	
~~58.98~~	~~0~~	
~~75.00~~	~~1~~	
~~1,787.77~~	~~0~~	
~~629.78~~	~~0~~	
~~897.31~~	~~0~~	
~~1,369.04~~	~~0~~	
~~266.53~~	~~0~~	

~~780.00~~	~~0~~	—	
~~1,355.36~~	~~0~~	—	
~~123.38~~	~~0~~	—	
~~836.04~~	~~0~~	—	
~~1,316.18~~	~~0~~	—	
~~1,161.30~~	~~0~~	—	
	~~1~~	—	
~~191.45~~	~~0~~	—	
~~532.03~~	~~0~~	—	
~~1,132.60~~	~~0~~	—	
~~1,387.67~~	~~0~~	—	
~~1,510.83~~	~~0~~	—	
~~1,495.05~~	~~0~~	—	
~~746.87~~	~~0~~	—	
~~1,038.27~~	~~0~~	—	
~~1,253.02~~	~~0~~	—	
~~1,300.56~~	~~0~~	—	
~~1,666.14~~	~~0~~	—	
~~26,634.83~~	~~0~~	—	
~~2,518.05~~	~~0~~	—	
~~3,085.62~~	~~0~~	—	
~~2,568.45~~	~~0~~	—	
~~12,203.37~~	~~0~~	—	
~~85,388.66~~	~~0~~	—	
~~43,403.95~~	~~0~~	—	
~~2,624.48~~	~~0~~	—	
~~6,474.15~~	~~0~~	—	
~~46,411.22~~	~~0~~	—	
~~49,639.47~~	~~0~~	—	
~~48,947.67~~	~~0~~	—	
~~4,662.87~~	~~0~~	—	
~~4,416.10~~	~~0~~	—	
~~1,367.22~~	~~0~~	—	
~~3,021.74~~	~~0~~	—	
~~4,056.85~~	~~0~~	—	
~~3,444.16~~	~~0~~	—	
~~4,371.82~~	~~0~~	—	
~~3,653.64~~	~~0~~	—	
~~409,424.78~~			**~~4.09~~**
~~1,177.75~~	~~1~~	—	
~~1,199.67~~	~~0~~	—	
~~5,906.80~~	~~0~~	—	
~~16,089.83~~	~~0~~	—	
~~480,483.22~~	~~0~~	—	
~~227,360.68~~	~~0~~	—	
~~6,756.91~~	~~0~~	—	
~~10,818.66~~	~~0~~	—	
~~144,596.56~~	~~0~~	—	
~~3,585.29~~	~~0~~	—	
~~18,111.70~~	~~0~~	—	

3,504.38	0	
111,464.09	0	
1,031,055.54		**10.31**
1,076.66	0	
	1	
49,719.86	0	
-	1	
8,234.61	0	
59,031.13		**0.59**
7,806,143.73	0	
1,211,106.89	0	
12,840,247.82	0	
595,543.02	0	
22,453,041.46		**224.53**
35,740,864.89		**357.41**
357.41		

~~RAMA T~~

ANNEXED TO ANI

ASSESSMENT YEAR 2

Particulars of depreciation allowable as per Income Tax Act, 1961 in respect of each A as the case may be as on 31.03.2025

Particulars	Rate of Depreciation	WDV as on 31.03.25	Addition	
			More than 180Days	Less than 180Days
BLOCK - 'A'				
Land	0%	-		
BLOCK - 'B' @ 10%				
Factory Building	10%	8,160,759.00	~~14,468,525.00~~	~~602,050.00~~
BLOCK - 'C' @ 15%				
Plant & Machinery	15%	4,431,424.00	~~907,629.90~~	~~8,433,208.68~~
Motor Vehicles	15%	-	~~1,981,818.18~~	
Office equipment	15%	-	~~101,973.20~~	~~4,491.00~~
BLOCK - 'D' @ 10%				
Furniture & Fittings	10%	1,894,066.00		~~117,372.86~~
BLOCK - 'E' @ 40%				
Plant & Machinery	40%	97,820.00	~~156,355.03~~	~~158,215.00~~
BLOCK - 'F' @ 25%				
Intangible Asset	25%	4,804.00		~~13,500.00~~
Total (A+B)		**~~14,588,873.00~~**	**~~17,616,301.31~~**	**~~9,328,837.54~~**

~~26,945,138.85~~	**~~34,709,033.34~~**
~~26,945,138.85~~	**~~(25,380,195.80)~~**

ELECOM LIMITED

FORMING PART OF FORM 3CD

025-2026 [PREVIOUS YEAR 2024-2025]

ANNEXURE 'A'

sset or Block of Assets,

Deduction During The year	Total	Depreciation		Total Depreciation	WDV as on 31.03.2026
		Normal	Additional		
-	-	-	-	-	-
-	23,231,334.00	2,293,031.00	-	2,293,031.00	20,938,303.00
	13,772,262.58	1,433,349.00	-	1,433,349.00	12,338,913.58
	1,981,818.18	297,273.00	-	297,273.00	1,684,545.18
-	106,464.20	15,633.00	-	15,633.00	90,831.20
-	2,011,438.86	195,275.00	-	195,275.00	1,816,163.86
	412,390.03	133,313.00	-	133,313.00	279,077.03
	18,304.00	2,889.00		2,889.00	15,415.00
-	**41,534,011.85**	**4,370,763.00**	**-**	**4,370,763.00**	**37,163,248.85**

(0.10)

(0.26)

0.24

0.01

(0.50)

COMPUTATION OF TOTAL INCOME & TAX THEREON FOR THE ASSESSMENT YI

Particulars
INCOME FROM BUSINESS & PROFESSION
Net Profit as per Profit & Loss A/c
Add: Depreciation As per Companies Act
Add: Inadmissible Expenditure
- TDS Late Fees & Penalty
- Interest on Income Tax
- Donation
- Filing Fees for Increase in Authorised Capital
- Late payment of Employees EPF & ESI
Less: Depreciation as per Income Tax Act
Gross Total Income
Unsorbed Dep Set off
Taxable Income
Income Rounded off U/s 288A
Net Taxable Income
Tax there on @ 22%
Surcharge @ 10%
Add: E.Cess @4%
Total Tax As Per Income Tax
Less: TDS Receivable & TCS Receivable
Less : Advance Tax paid
Add: Interest 234 B
Add: Interest 234 C
Net Payable

EAR

Amount (in Rs)	Amount (in Rs)
	~~38,980,335~~
~~2,758,720~~	
-	
~~1,546,256~~	
~~80,569.00~~	
~~4,385,545~~	
~~4,370,763~~	**~~14,782~~**
	~~38,995,118~~
	-
	~~38,995,118~~
	~~38,995,118~~
	~~38,995,118~~
~~8,578,926~~	
~~857,893~~	
~~377,473~~	
	~~9,814,291~~
	~~8,065,268~~
	-
	~~1,749,023~~
	~~1,749,023~~

~~826923.0769~~

HDFC Business Loan

Month	Principal Amt.	Int.@	Installment Amt	Cl. Bal.
Opening				**4,201,999.31**
06-Apr-25	142,316.80	42,020.20	184,337.00	4,059,682.51
06-May-25	143,739.97	40,597.03	184,337.00	3,915,942.54
06-Jun-25	145,177.38	39,159.62	184,337.00	3,770,765.16
06-Jul-25	146,629.16	37,707.84	184,337.00	3,624,136.00
06-Aug-25	148,095.46	36,241.54	184,337.00	3,476,040.54
06-Sep-25	149,576.42	34,760.58	184,337.00	3,326,464.12
06-Oct-25	151,072.19	33,264.81	184,337.00	3,175,391.93
06-Nov-25	152,582.92	31,754.08	184,337.00	3,022,809.01
06-Dec-25	154,108.76	30,228.24	184,337.00	2,868,700.25
06-Jan-26	155,649.85	28,687.15	184,337.00	2,713,050.40
06-Feb-26	157,206.36	27,130.64	184,337.00	2,555,844.04
06-Mar-26	158,778.13	25,558.87	184,337.00	2,397,065.91
06-Apr-26	160,366.22	23,970.78	184,337.00	2,236,699.69
06-May-26	161,969.89	22,367.11	184,337.00	2,074,729.80
06-Jun-26	163,589.60	20,747.40	184,337.00	1,911,140.20
06-Jul-26	165,225.51	19,111.49	184,337.00	1,745,914.69
06-Aug-26	166,877.77	17,459.23	184,337.00	1,579,036.92
06-Sep-26	168,546.55	15,790.45	184,337.00	1,410,490.37
06-Oct-26	170,232.03	14,104.97	184,337.00	1,240,258.34
06-Nov-26	171,934.36	12,402.64	184,337.00	1,068,323.98
06-Dec-26	173,653.71	10,683.29	184,337.00	894,670.27
06-Jan-27	175,390.26	8,946.74	184,337.00	719,280.01
06-Feb-27	177,144.17	7,192.83	184,337.00	542,135.84
06-Mar-27	178,915.62	5,421.38	184,337.00	363,220.22
	2,033,845.69	**178,198.31**	**2,212,044.00**	

ICICI Bank Property Loan

Month	Principal Amt.	Int.@	Installment Amt	Cl. Bal.
Opening				**6,613,283.00**
01-Apr-25	17,415.84	52,355.16	69,771.00	6,595,867.16
01-May-25	17,553.72	52,217.28	69,771.00	6,578,313.44
01-Jun-25	17,692.69	52,078.31	69,771.00	6,560,620.75
01-Jul-25	17,832.75	51,938.25	69,771.00	6,542,788.00
01-Aug-25	17,973.93	51,797.07	69,771.00	6,524,814.07
01-Sep-25	18,116.22	51,654.78	69,771.00	6,506,697.85
01-Oct-25	18,259.64	51,511.36	69,771.00	6,488,438.21
01-Nov-25	18,404.20	51,366.80	69,771.00	6,470,034.01
01-Dec-25	18,549.90	51,221.10	69,771.00	6,451,484.11
01-Jan-26	18,696.75	51,074.25	69,771.00	6,432,787.36

01-Feb-26	~~18,844.77~~	~~50,926.23~~	69,771.00	~~6,413,942.60~~
01-Mar-26	~~18,993.95~~	~~50,777.05~~	69,771.00	~~6,394,948.64~~
01-Apr-26	~~19,144.00~~	50,627.00	69,771.00	~~6,375,804.64~~
01-May-26	~~19,296.00~~	50,475.00	69,771.00	~~6,356,508.64~~
01-Jun-26	~~19,449.00~~	50,322.00	69,771.00	~~6,337,059.64~~
01-Jul-26	~~19,603.00~~	50,168.00	69,771.00	~~6,317,456.64~~
01-Aug-26	~~19,758.00~~	50,013.00	69,771.00	~~6,297,698.64~~
01-Sep-26	~~19,914.00~~	49,857.00	69,771.00	~~6,277,784.64~~
01-Oct-26	~~20,072.00~~	49,699.00	69,771.00	~~6,257,712.64~~
01-Nov-26	~~20,231.00~~	49,540.00	69,771.00	~~6,237,481.64~~
01-Dec-26	~~20,391.00~~	49,380.00	69,771.00	~~6,217,090.64~~
01-Jan-27	~~20,552.00~~	49,219.00	69,771.00	~~6,196,538.64~~
01-Feb-27	~~20,715.00~~	49,056.00	69,771.00	~~6,175,823.64~~
01-Mar-27	~~20,879.00~~	48,892.00	69,771.00	~~6,154,944.64~~
	~~240,004.00~~	**~~597,248.00~~**	**~~837,252.00~~**	

Current Maturities	
From Bank	~~2,033,845.69~~
Property Loan	~~407,340.00~~
Vehicle Loan	~~516,635.00~~
	~~2,957,820.69~~

Yes Bank HP Loan (Jeep Compass) (as per old Repayment Schedule)

	Month	Principal Amt.	Int.@	Installment Amt	Cl. Bal.
	* There is 3 month difference in installment between repayment schedule and bo				
	Opening				**489,135.00**
	15-Apr-25	~~27,038.00~~	3,773.00	30,811.00	~~462,097.00~~
	15-May-25	~~27,246.00~~	3,565.00	30,811.00	~~434,851.00~~
	15-Jun-25	~~27,456.00~~	3,355.00	30,811.00	~~407,395.00~~
	15-Jul-25	~~27,668.00~~	3,143.00	30,811.00	~~379,727.00~~
	15-Aug-25	~~27,882.00~~	2,929.00	30,811.00	~~351,845.00~~
	15-Sep-25	~~28,097.00~~	2,714.00	30,811.00	~~323,748.00~~
	15-Oct-25	~~28,314.00~~	2,497.00	30,811.00	~~295,434.00~~
	15-Nov-25	~~28,532.00~~	2,279.00	30,811.00	~~266,902.00~~
	15-Dec-25	~~28,752.00~~	2,059.00	30,811.00	~~238,150.00~~
	15-Jan-26	~~28,974.00~~	1,837.00	30,811.00	~~209,176.00~~
	15-Feb-26	~~29,198.00~~	1,613.00	30,811.00	~~179,978.00~~
	15-Mar-26	~~29,423.00~~	1,388.00	30,811.00	~~150,555.00~~
2,397,065.61	15-Apr-26	~~-~~			~~150,555.00~~
~~0.30~~	15-May-26	~~-~~			~~150,555.00~~
	15-Jun-26	~~-~~			~~150,555.00~~
	15-Jul-26	~~-~~			~~150,555.00~~
	15-Aug-26	~~-~~			~~150,555.00~~
	15-Sep-26	~~-~~			~~150,555.00~~
	15-Oct-26				
	15-Nov-26				
	15-Dec-26				
	15-Jan-27				
	15-Feb-27				
	15-Mar-27				
		~~338,580.00~~	**~~31,152.00~~**	**~~369,732.00~~**	

ICICI Bank (TOYOTA)

Month	Principal Amt.	Int.@	Installment Amt	Cl. Bal.
Opening				**2,400,000.00**
05-Jun-25	~~17,496.00~~	21,350.00	38,846.00	~~2,382,504.00~~
05-Jul-25	~~20,679.00~~	18,167.00	38,846.00	~~2,361,825.00~~
05-Aug-25	~~20,837.00~~	18,009.00	38,846.00	~~2,340,988.00~~
05-Sep-25	~~20,996.00~~	17,850.00	38,846.00	~~2,319,992.00~~
05-Oct-25	~~21,156.00~~	17,690.00	38,846.00	~~2,298,836.00~~
05-Nov-25	~~21,317.00~~	17,529.00	38,846.00	~~2,277,519.00~~
05-Dec-25	~~21,480.00~~	17,366.00	38,846.00	~~2,256,039.00~~
05-Jan-26	~~21,644.00~~	17,202.00	38,846.00	~~2,234,395.00~~
05-Feb-26	~~21,809.00~~	17,037.00	38,846.00	~~2,212,586.00~~
05-Mar-26	~~21,975.00~~	16,871.00	38,846.00	~~2,190,611.00~~

	05-Apr-26	~~22,143.00~~	16,703.00	38,846.00	~~2,168,468.00~~
	05-May-26	~~22,311.00~~	16,535.00	38,846.00	~~2,146,157.00~~
6,402,773.00	05-Jun-26	~~22,482.00~~	16,364.00	38,846.00	~~2,123,675.00~~
~~(7,824.36)~~	05-Jul-26	~~22,653.00~~	16,193.00	38,846.00	~~2,101,022.00~~
	05-Aug-26	~~22,826.00~~	16,020.00	38,846.00	~~2,078,196.00~~
	05-Sep-26	~~23,000.00~~	15,846.00	38,846.00	~~2,055,196.00~~
	05-Oct-26	~~23,175.00~~	15,671.00	38,846.00	~~2,032,021.00~~
	05-Nov-26	~~23,352.00~~	15,494.00	38,846.00	~~2,008,669.00~~
	05-Dec-26	~~23,530.00~~	15,316.00	38,846.00	~~1,985,139.00~~
	05-Jan-27	~~23,709.00~~	15,137.00	38,846.00	~~1,961,430.00~~
	05-Feb-27	~~23,890.00~~	14,956.00	38,846.00	~~1,937,540.00~~
	05-Mar-27	~~24,072.00~~	14,774.00	38,846.00	~~1,913,468.00~~
		~~277,143.00~~	**~~189,009.00~~**	**~~466,152.00~~**	

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Difference

~~60,553.00~~

Yes Bank HP Loan (Jeep Compass) (as per new Repayment

Month	Principal Amt.	Int.@	Installment Amt
Opening			
15-Apr-25	~~26,570.00~~	4,241.00	30,811.00
15-May-25	~~26,775.00~~	4,036.00	30,811.00
15-Jun-25	~~26,981.00~~	3,830.00	30,811.00
15-Jul-25	~~27,190.00~~	3,621.00	30,811.00
15-Aug-25	~~27,399.00~~	3,412.00	30,811.00
15-Sep-25	~~27,611.00~~	3,200.00	30,811.00
15-Oct-25	~~27,824.00~~	2,987.00	30,811.00
15-Nov-25	~~28,039.00~~	2,772.00	30,811.00
15-Dec-25	~~28,255.00~~	2,556.00	30,811.00
15-Jan-26	~~28,473.00~~	2,338.00	30,811.00
15-Feb-26	~~28,693.00~~	2,118.00	30,811.00
15-Mar-26	~~28,914.00~~	1,897.00	30,811.00
15-Apr-26	~~29,137.00~~	1,674.00	30,811.00
15-May-26	~~29,362.00~~	1,449.00	30,811.00
15-Jun-26	~~29,589.00~~	1,222.00	30,811.00
15-Jul-26	~~29,817.00~~	994.00	30,811.00
15-Aug-26	~~30,047.00~~	764.00	30,811.00
15-Sep-26	~~30,279.00~~	532.00	30,811.00
10-Oct-26	~~30,513.00~~	298.00	30,811.00
15-Nov-26	~~30,748.00~~	63.00	30,811.00
15-Dec-26	~~-~~		-
15-Jan-27	~~-~~		-
15-Feb-27	~~-~~		-
15-Mar-27	~~-~~		-
	~~239,492.00~~	**~~6,996.00~~**	**~~246,488.00~~**

ICICI Loan No. TBCAL0000750289

Month	Principal Amt.	Int.@	Installment Amt
Opening			
10-Oct-25	~~12,743.00~~	39,167.00	51,910.00
10-Nov-25	~~12,843.00~~	39,067.00	51,910.00
10-Dec-25	~~12,944.00~~	38,966.00	51,910.00
10-Jan-26	~~13,045.00~~	38,865.00	51,910.00
10-Feb-26	~~13,147.00~~	38,763.00	51,910.00
10-Mar-26	~~13,250.00~~	38,660.00	51,910.00
10-Apr-26	~~13,354.00~~	38,556.00	51,910.00
10-May-26	~~13,459.00~~	38,451.00	51,910.00
10-Jun-26	~~13,564.00~~	38,346.00	51,910.00
10-Jul-26	~~13,670.00~~	38,240.00	51,910.00

2,190,611.00

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10-Aug-26	13,777.00	38,133.00	51,910.00
10-Sep-26	13,885.00	38,025.00	51,910.00
10-Oct-26	13,994.00	37,916.00	51,910.00
10-Nov-26	14,104.00	37,806.00	51,910.00
10-Dec-26	14,214.00	37,696.00	51,910.00
10-Jan-27	14,326.00	37,584.00	51,910.00
10-Feb-27	14,438.00	37,472.00	51,910.00
10-Mar-27	14,551.00	37,359.00	51,910.00
	167,336.00	**455,584.00**	**622,920.00**

: Schedule)					
Cl. Bal.					
	over due chg				
549,688.00	1,770.00		551,458.00	62,323.00	
523,118.00					
496,343.00	Advance Dr		62,323.00		0.62
469,362.00	To Liab			62,323.00	
442,172.00					
414,773.00					
387,162.00					
359,338.00					
331,299.00					
303,044.00					
274,571.00					
245,878.00					
216,964.00					
187,827.00	216,964.00				
158,465.00	-				
128,876.00					
99,059.00					
69,012.00					
38,733.00					
8,220.00					
-					
-					
-					
-					
-					

Cl. Bal.	
5,000,000.00	
4,987,257.00	
4,974,414.00	
4,961,470.00	
4,948,425.00	
4,935,278.00	
4,922,028.00	
4,908,674.00	4,922,739.00
4,895,215.00	(711.00)
4,881,651.00	
4,867,981.00	

ICICI Bank (Working capita

Month	Principal Amt.	Int.@
Opening		
30-Jun-25	277,778.00	77,083.00
30-Jul-25	277,778.00	74,942.00
30-Aug-25	277,778.00	72,801.00
30-Sep-25	277,778.00	70,660.00
30-Oct-25	277,778.00	68,519.00
30-Nov-25	277,778.00	66,377.00
30-Dec-25	277,778.00	64,236.00
30-Jan-26	277,778.00	62,095.00
28-Feb-26	277,778.00	59,954.00
30-Mar-26	277,778.00	57,813.00

~~4,854,204.00~~
~~4,840,319.00~~
~~4,826,325.00~~
~~4,812,221.00~~
~~4,798,007.00~~
~~4,783,681.00~~
~~4,769,243.00~~
~~4,754,692.00~~

10-Apr-26	277,778.00	55,671.00
30-May-26	277,778.00	53,530.00
28-Jun-26	277,778.00	51,389.00
30-Jul-26	277,778.00	49,248.00
10-Aug-26	277,778.00	47,106.00
30-Sep-26	277,778.00	44,965.00
28-Oct-26	277,778.00	42,824.00
30-Nov-26	277,778.00	40,683.00
30-Dec-26	277,778.00	38,542.00
30-Jan-26	277,778.00	36,400.00
28-Feb-26	277,778.00	34,259.00
30-Mar-26	277,778.00	32,118.00
	~~3,333,336.00~~	**~~526,735.00~~**

al_CIF_ID_576847395)

Installment Amt	Cl. Bal.
	10,000,000.00
~~354,861.00~~	~~9,722,222.00~~
~~352,720.00~~	~~9,444,444.00~~
~~350,579.00~~	~~9,166,666.00~~
~~348,438.00~~	~~8,888,888.00~~
~~346,297.00~~	~~8,611,110.00~~
~~344,155.00~~	~~8,333,332.00~~
~~342,014.00~~	~~8,055,554.00~~
~~339,873.00~~	~~7,777,776.00~~
~~337,732.00~~	~~7,499,998.00~~
~~335,591.00~~	~~7,222,220.00~~

333,449.00	6,944,442.00
331,308.00	6,666,664.00
329,167.00	6,388,886.00
327,026.00	6,111,108.00
324,884.00	5,833,330.00
322,743.00	5,555,552.00
320,602.00	5,277,774.00
318,461.00	4,999,996.00
316,320.00	4,722,218.00
314,178.00	4,444,440.00
312,037.00	4,166,662.00
309,896.00	3,888,884.00
3,860,071.00	

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: U64202WB2004PLC099086~~

~~Notes forming part of the financial statements for the year ended 31st March 2026~~

15(i) TRADE RECEIVABLES

(Amount Rs. in Lakhs)

Trade Receivables ageing schedule As on 31.03.2025

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
1. Undisputed Trade receivables – considered good	202.09	841.81	94.87	42.45	9.36	1,190.58
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total of Trade Receivable as on 31.03.2025	**202.09**	**841.81**	**94.87**	**42.45**	**9.36**	**1,190.58**

Trade Receivables ageing schedule As on 31.03.2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables – considered good	492.04	89.97	119.57	-	9.36	710.95
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Total of Trade Receivable as on 31.03.2024	**492.04**	**89.97**	**119.57**	**-**	**9.36**	**710.95**

~~RAMA TELECOM LIMITED~~

~~(ERSTWHILE: RAMA TELECOM PRIVATE LIMITED)~~

~~CIN: U64202WB2004PLC099086~~

~~Notes forming part of the financial statements for the year ended 31st March 2026~~

7.2(i)	TRADE PAYABLES

(Amount Rs. in Lakhs)

Trade Payables ageing schedule As on 31.03.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1. MSME	-	-	-	-	-
2. Others	~~361.95~~	28.57	15.48	35.60	~~441.60~~
3. Disputed dues – MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2025	**~~361.95~~**	**~~28.57~~**	**~~15.48~~**	**~~35.60~~**	**~~441.60~~**

Trade Payables ageing schedule As on 31.03.2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1. MSME	-	-	-	-	-
2. Others	245.06	66.87	28.56	10.99	351.49
3. Disputed dues – MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2024	**~~245.06~~**	**~~66.87~~**	**~~28.56~~**	**~~10.99~~**	**~~351.49~~**

Particulars	Balance	Debit	Credit
Bharti Airtel Limited(Assam)		*8372693.54*	*7185436.54*
Bharti Airtel Limited (Hyd)		*1496145.98*	*1021141.27*
Bharti Airtel Limited(Odisha)		*2873925.40*	
Bharti Airtel Limited_GJ		*767141.60*	
Bharti Airtel Limited_Karnataka		*270392.28*	*119787.51*
Bharti Airtel Services Limited(Assam)	5811622.04 Dr	*12931620.00*	*15000666.39*
Bharti Airtel Services Limited(GJ)		*1470516.00*	
Bharti Airtel Services Limited(MH)	494703.20 Dr	*931916.80*	
Bharti Airtel Services Limited(RJ)	176646.92 Dr	*2300882.00*	*2120038.92*
Bharti Airtel Services Limited(WB)	2759264.80 Dr	*4221804.00*	*5720120.80*
Bharti Airtel Services Limited_Karnataka		*693840.00*	
Bharti Airtel Services Limited_Odisha	855264.00 Dr	*6739452.00*	*5887345.08*
Bharti Hexacom Limited(RJ)		*952071.20*	*24174.20*
Central Railway(Nagpur)	661981.28 Dr		
Central Railway-Solapur		*10338510.00*	*9718198.98*
Central Railway_Bhusawal	275702.97 Dr	*22634540.00*	*21276467.74*
Dy. CSTE/CON/KOTA/WCR	162367.64 Dr	*4116104.12*	*2680109.00*
Dy. CSTE (C) WCR JABALPUR	1602294.23 Dr	*26867919.00*	*25333620.04*
East Central Railway(DDU Division)	722274.21 Dr	*2988118.00*	*2898473.03*
East Central Railway(Samastipur Division)	881674.84 Dr	*743790.00*	*1253569.84*
East Coast Railway_KUR	676802.68 Dr	*2938525.00*	*2762212.00*
East Coast Railway_Kur-2		*6120414.00*	*5753188.83*
East Coast Railway_WAT	1622575.98 Dr	*42605269.00*	*40377172.19*
EASTERN RAILWAY (HOWRAH_TAK-VSU)		*63462136.00*	*48186674.50*
Eastern Railway(Malda)	3377031.95 Dr	*4581599.72*	*4446711.24*
Eastern Railway(Malda-3)	610710.16 Dr		
Eastern Railway(MGLE-NFK)		*2378530.00*	*2216353.00*
Eastern Railway(Sealdah)	121439.32 Dr	*4883553.00*	*3230833.90*
Eastern Railway_SR.DSTE_HWH		*31328229.00*	*15188582.54*
Indian Oil Corporation Limited, PHDPL	174646.77 Dr	*4280102.84*	*3817925.66*
MINISTRY OF RAILWAYS (GM-SC RAILWAY)	1490356.00 Dr	*6792241.00*	*6792241.00*
Ministry of Railways(NR_FZR-12)	2278577.97 Dr		
Ministry of Railways(Re-Chennai-270)	144730.00 Dr	*866235.00*	
Ministry of Railways(Re-Chennai-275)	109125.00 Dr	*7643263.00*	*6274279.53*
MINISTRY OF RAILWAYS(RE_SBC)	5000210.68 Dr	*916210.00*	*2879530.00*
MINISTRY OF RAILWAYS(WAT-2)	1091378.00 Dr		
Ministry of Railways_RE_OT62	1222364.00 Dr		
MINISTRY OF RAILWAYS_SCR_SC_NANDED	4226181.12 Dr	*6678104.00*	*6678104.00*
MINISTRY OF RAILWAY(WAT)	312198.00 Dr	*2199936.00*	*2067940.05*
MRT Signals Limited	38553.00 Dr	*36854584.00*	*34746318.00*
N. F. Railway(Rangiaya)	131325.00 Dr		
N. F. Railway UTS-III	805000.00 Dr		
North Central Railway(Agra)	3933516.28 Dr		*1956271.14*
North Central Railway_Jhansi	752199.87 Dr	*14874381.00*	*14284778.92*
North Central Railway_PRYJ	1429066.24 Dr	*14827546.00*	*8928741.27*
NORTH EASTERN RAILWAY(VARANASI)	1319374.57 Dr	*10487979.00*	*8907785.39*
Northern Railway(FZR-08)	1522507.80 Dr	*5444110.60*	*5196228.40*
NORTHERN RAILWAY(NR_FZR-10)	2134857.16 Dr		
North Western Railway(JP_SWM)	2452607.76 Dr	*1812473.00*	*3097941.45*

Reliance Industries Limited		*559940.00*	*1.00*
Reliance Projects & Property Management Services Limited□	557147.10 Dr		
South Central Railway(Construction)	1836496.57 Dr		*788225.00*
Southern Railway_TPJ		*39800927.00*	*37412868.88*
Southern Railway_TVC	573957.46 Dr	*31067548.00*	*28080111.61*
Southern Railway_TVC2		*14731599.00*	*13847701.88*
Sr. DSTE, Hyderabad Division (SCR)	786098.00 Dr	*2284764.00*	*921483.06*
West Central Railway(Jabalpur)	782822.00 Dr	*2440288.00*	*2351861.90*
Grand Total	**55917652.57 Dr**	***474571869.08***	***411431215.68***

Balance	Less than 6 moths	6 months to 1 year	1 year to 2 year	2 year to 3 year
1187257.00 Dr		1,187,257.00	-	-
475004.71 Dr		475,004.71	-	-
2873925.40 Dr		2,873,925.40	-	-
767141.60 Dr	767,141.60	-		
150604.77 Dr	150,604.77	-		
3742575.65 Dr		3,742,575.65	-	-
1470516.00 Dr	1,470,516.00	-		
1426620.00 Dr		931,916.80	494,703.20	-
357490.00 Dr		357,490.00	-	-
1260948.00 Dr		1,260,948.00	-	-
693840.00 Dr	693,840.00	-		
1707370.92 Dr		1,707,370.92	-	-
927897.00 Dr		927,897.00	-	-
661981.28 Dr			-	661,981.28
620311.02 Dr	620,311.02	-		
1633775.23 Dr		1,633,775.23	-	-
1598362.76 Dr		1,598,362.76	-	-
3136593.19 Dr		3,136,593.19	-	-
811919.18 Dr		811,919.18	-	-
371895.00 Dr		371,895.00	-	-
853115.68 Dr		853,115.68	-	-
367225.17 Dr	367,225.17	-		
3850672.79 Dr		3,850,672.79	-	-
15275461.50 Dr		15,275,461.50	-	-
3511920.43 Dr		3,511,920.43	-	-
610710.16 Dr		610,710.16	-	-
162177.00 Dr		162,177.00	-	-
1774158.42 Dr		1,774,158.42	-	-
16139646.46 Dr	16,139,646.46	-		
636823.95 Dr		636,823.95	-	-
1490356.00 Dr		1,490,356.00	-	-
2278577.97 Dr			2,278,577.97	-
1010965.00 Dr		866,235.00	144,730.00	-
1478108.47 Dr		1,478,108.47	-	-
3036890.68 Dr		916,210.00	2,120,680.68	-
1091378.00 Dr			1,091,378.00	-
1222364.00 Dr			1,222,364.00	-
4226181.12 Dr		4,226,181.12	-	-
444193.95 Dr		444,193.95	-	-
2146819.00 Dr		2,146,819.00	-	-
131325.00 Dr			-	-
805000.00 Dr			-	-
1977245.14 Dr			-	1,977,245.14
1341801.95 Dr		1,341,801.95	-	-
7327870.97 Dr		7,327,870.97	-	-
2899568.18 Dr		2,899,568.18	-	-
1770390.00 Dr		1,770,390.00	-	-
2134857.16 Dr			2,134,857.16	-
1167139.31 Dr		1,167,139.31	-	-

559939.00 Dr		559,939.00	-	-
557147.10 Dr			-	557,147.10
1048271.57 Dr			-	1,048,271.57
2388058.12 Dr		2,388,058.12	-	-
3561393.85 Dr		3,561,393.85	-	-
883897.12 Dr		883,897.12	-	-
2149378.94 Dr		2,149,378.94	-	-
871248.10 Dr		871,248.10	-	-
119058305.97 Dr	~~**20,209,285.02**~~	~~**84,180,759.85**~~	~~**9,487,291.01**~~	~~**4,244,645.09**~~
	~~**202.09**~~	~~**841.81**~~	~~**94.87**~~	~~**42.45**~~
	~~0.00 Dr~~			

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Particulars	Sundry Creditor - Supply **Rama Telecom Pvt Ltd (2024-25)** 1-Apr-24 to 31-Mar-25		
	Opening Balance	**Transactions**	
		Debit	Credit
18 Ezra Lighting Studio		*33536.00*	*42774.00*
Agarwal Engineering Works		*1306791.00*	*1316231.00*
A P Traders		*3898510.00*	*3974502.00*
Bansal Udyog	5,835,173.00	*12,882,386.49*	*11,158,656.40*
Bengal Engineering Industries	2,318,901.00	*9,807,999.86*	*10,232,797.00*
Broadweb Technologies Pvt Ltd	630,959.00		
Cable N Cable	9,770.00	*288,618.00*	*285,117.00*
Coral Telecom Ltd		*1752384.00*	*7685477.00*
Creative Communication		*92335.00*	*147736.00*
Lights N Lights		*798345.00*	*805480.00*
Limitless Technology		*392194.00*	*505858.26*
Maheswar Comunication & Construction	342,776.34	*2,481,224.00*	*2,210,531.00*
Mg Polytech		*715402.00*	*916835.00*
MR Enterprises		*200000.00*	*295000.00*
Narayani Polipipes(2021-22)	681,116.56	*77,203.27*	
National Electric Corporation(Calcutta)	181,976.00	*1,313,477.00*	*1,632,388.00*
Rajendra Electricals		*934855.00*	*970754.00*
RS Enterprise	10,266.00	*83,662.00*	*111,532.00*
Saraswat Enterprise	99,033.50	*839,275.00*	*1,136,340.00*
Shakti Enterprises	787,644.00	*2,004,057.00*	*1,988,631.00*
Simulated Telecommunications India Pvt. Ltd.	687,231.00	*5,670,468.00*	*8,999,021.00*
Sudarshan Consulting Services		*156409.00*	*253759.00*
Sunnet Solutions Private Limited	162,160.00		
Swati Engineering Co.	3,876,780.76	*2,937,000.00*	
Team Engineers Advance Technologies India Pvt. Ltd.	1,954,239.17	*8,741,766.00*	*7,391,018.00*
Tirupati Plastomatics Pvt Ltd		*2604425.00*	*2626090.00*
Vidya Engineering Industry	337,126.80	*337,126.80*	*141,600.00*
VRH Lightning Protection Pvt. Ltd.	886,474.00	*2,243,393.00*	*2,007,941.00*
Webfil Limited		*457936.00*	*2376248.00*
Western Cablex Engineering Pvt. Ltd.	176,200.00	*1,329,990.00*	*2,029,915.90*
Grand Total	**17603365.13 Cr**	***64380768.42***	***71242232.56***

Particulars	Sundry Creditor (Contractor) **Rama Telecom Pvt Ltd (2024-25)** 1-Apr-24 to 31-Mar-25		
	Opening Balance	**Transactions**	
		Debit	Credit
Arif Parwaj(Nagpur)	1099283.00 Cr		
Arun Chandra Sharma	374619.80 Cr	*535340.00*	*357186.00*
Bikash Ranjan Biswal		*737805.40*	*829540.00*
Black Pearl INC		*1985055.00*	*2237802.74*

Jaswant Singh (Firozpur)	2291750.00 Cr	*375000.00*	
KGN Enterprises	1580377.00 Cr	*4762756.00*	*4189000.00*
Koshi Enterprises		*315000.00*	*718297.00*
Kunduru Swathi			*607700.00*
Parimal Ray	342450.00 Cr		
Rahul Kumar	350825.00 Cr		
Rajesh Soni	2375650.00 Cr	*1722215.00*	*910948.00*
Roli Construction	165900.00 Cr	*25000.00*	
Shambhawee Priya	1124400.00 Cr		
Sharathkumar Reddy Kundru(Kunduru Sharath Kr(Con)			*1018501.00*
Srivari Enterprises		*3898413.47*	*4494089.00*
Suraj Mukherjee (Satya Narayan Telecom Service)		*490000.00*	*652717.00*
Grand Total	**9705254.80 Cr**	***14846584.87***	***16015780.74***

Closing Balance	24-25 less than 1 year	23-24 1-2 year	22-23 2-3 year	more than 3 year
9238.00 Cr	9,238.00			
9440.00 Cr	9,440.00			
75992.00 Cr	75,992.00			
4,111,442.91	4,111,442.91			
2,743,698.14	2,743,698.14			
630,959.00			630,959.00	
6,269.00	6,269.00			
5933093.00 Cr	5,933,093.00			
55401.00 Cr	55,401.00			
7135.00 Cr	7,135.00			
113664.26 Cr	113,664.26			
72,083.34	72,083.34			
201433.00 Cr	201,433.00			
95000.00 Cr	95,000.00			
603,913.29			603,913.29	
500,887.00	500,887.00			
35899.00 Cr	35,899.00			
38,136.00	38,136.00			
396,098.50	396,098.50			
772,218.00	772,218.00			
2,641,322.00	2,641,322.00			
97350.00 Cr	97,350.00			
162,160.00			162,160.00	
939,780.76		939,780.76		
603,491.17	603,491.17			
21665.00 Cr	21,665.00			
141,600.00	141,600.00			
651,022.00	651,022.00			
1918312.00 Cr	1,918,312.00			
876,125.90	876,125.90			
24464829.27 Cr	22,128,016.22	939,780.76	1,397,032.29	
	24,464,829.27			

Closing Balance	24-25 less than 1 year	23-24 1-2 year	22.23 2-3 year	more than 3 year
1099283.00 Cr			10,000.00	1,089,283.00
196465.80 Cr	196,465.80			
91734.60 Cr	91,734.60			
252747.74 Cr	252,747.74			

1916750.00 Cr		1,916,750.00		
1006621.00 Cr	1,006,621.00			
403297.00 Cr	~~403,297.00~~			
607700.00 Cr	~~607,700.00~~			
342450.00 Cr				342,450.00
350825.00 Cr				350,825.00
1564383.00 Cr	910,948.00			~~653,435.00~~
140900.00 Cr			140,900.00	
1124400.00 Cr				1,124,400.00
1018501.00 Cr	~~1,018,501.00~~			
595675.53 Cr	~~595,675.53~~			
162717.00 Cr	~~162,717.00~~			
10874450.67 Cr	~~5,246,407.67~~	~~1,916,750.00~~	~~150,900.00~~	~~3,560,393.00~~
	~~10,874,450.67~~			
	~~27,374,423.89~~	~~2,856,530.76~~	~~1,547,932.29~~	~~3,560,393.00~~
	~~273.74~~	~~28.57~~	~~15.48~~	~~35.60~~

ANNEXURE I

Ref Clause:- 40 of Form 3CD

ACCOUNTING RATIOS WITH CALCULATIONS

Particulars
Gross Profit
Sales
Increase in Stock
Less:Raw Material Consumed
Manufacturing Expenses
Wages & Salaries
Gross Profit
Net Profit
Profit Before Tax As Per Profit And Loss Account
Closing Stock
As Per Balance Sheet(finished goods)
Turnover
Sales
Raw material Consumed
Value of finished Goods produced
Raw Material Consumed
Wages & Salaries
Manufacturing expenses
Add: Opening WIP
Less: Closing WIP
Computation(%)
Gross Profit/Turnover
Net Profit /Turnover

Stock In Trade /Turnover
Material Consumed/ Finished Goods Produced

2023-24		2022-23	
Amount(`) in lacs	Amount(`) in lacs	Amount(`) in lacs	Amount(`) in lacs
5,010.87		4,175.80	
735.16	4,275.71	475.16	3,700.65
2,139.89		2,190.14	
2,586.99		1,276.82	
195.13	4,922.00	152.41	3,619.36
	(646.29)		**81.28**
	290.73		**552.93**
	21.54		**18.51**
	5,010.87		**4,175.80**
	2,139.89		**2,190.14**
	2,139.89		2,190.14
	195.13		152.41
	2,586.99		1,276.82
	4,922.00		**3,619.36**
	527.41		-
	5,449.41		**3,619.36**
	1,262.57		527.41
	4,186.84		**3,091.95**
	-12.90%		**1.95%**
	5.80%		**13.24%**

	~~0.43%~~		~~0.44%~~
	~~51.11%~~		~~70.83%~~

Check whether Depreciation included or not

		Remarks
1	Future Loan Statement not available of Indian Bank	In Process
~~2~~	MSME O/s balance along with MSME 1 Form	Will Provide
~~3~~	Creditors Ageing & CONFIRMATION	Will Provide
~~4~~	Debtors Ageing & CONFIRMATION	Will Provide
~~5~~	Internal Audit Report	No Internal Audit Fees. It is professional Fees.
~~6~~	Shareholding pattern as on 31.03.2024	Ask from Affinity
~~7~~	Document of Security Deposit	Rentention Money
~~8~~	Market Value of Quoted Share	No Documents
~~9~~	Demat Statement	No Documents
~~10~~	FD Papers AND CLOSING BALANCE CONFIRMTION	Will Provide
~~11~~	Depriciation Sheet	Will Provide
12	Gold Bond Calculation	No Documents
13	Stock Register	Will Provide
14	Closing Cash Balance Confirmation	

EMI FRESH DOCUMENT
DEP AS PER CO ACT
DEFERRED TAX
IT DEFAULT
GOLD BOND CALN
STOCK REGISTER

Entries to be made in Tally

1 Provision for Income Tax
~~2~~ Prepaid Insurance
~~3~~ Provision for Gratuity.
~~4~~ Interest on Unsecured Loan

~~5~~ Auditor's Remuneration

~~6~~ Internal Audit Fees
~~7~~ Entry to be made for Yes Bank HP Loan (Jeep Compass)

Interest Dr	~~#BEZUG!~~	
To Loan		~~#BEZUG!~~