RAMA TELECOM LIMITED

MINUTES OF THE AUDIT COMMITTEE MEETING

Sr. No.	**:** ACM/4/2025-26
Day	**:** Sunday
Date	**:** 8.03.2026
Venue	**:** Kamalalaya Centre 156A, Lenin Sarani, Room No-302, 3rd Floor Kolkata West Bengal-700013, Dharmatala,India, 700013
Time of commencement	**:** 11:00 A.M.
Time of conclusion	**:** 11:30 A.M.

<u>Members Present (Through Audio-Video Means)</u>

1. Mr. Hirak Ghosh — Chairman (Independent Director)
2. Ms. Simran Lakhotia — Member

<u>In Attendance (Physically)</u>

1. Mr. Sujay Das — Chief Financial Officer
2. Ms. Nidhi Sharma — Company Secretary/Compliance Officer

<u>By Invitation (Physically)</u>

1. Representative of Mr. Uma Shankar Agarwal — Statutory Auditor (M/s. Agarwal Uma Shankar & Co., Chartered Accountants)

1. CHAIRPERSON OF THE MEETING AND QUORUM

Mr. Hirak Ghosh, Independent Director, took the Chair and presided over the meeting. The Members, Company Secretary, Chief Financial Officer, and the Invitee to the meeting were warmly welcomed. After checking the attendance logs and verification parameters, it was declared that the requisite quorum as per Section 177 of the Companies Act, 2013 read with Secretarial Standard-1 (SS-1) was present through video conferencing mode.

Accordingly, the Chairman called the meeting to order and proceeded with the formal agenda items.

2. **LEAVE OF ABSENCE**

Since all the constituent Members of the Audit Committee were present through Video Conferencing (VC) / Other Audio Visual Means (OAVM), no requests for leave of absence were placed before the Committee, and consequently, no leave of absence was granted.

3. **MINUTES OF THE PREVIOUS MEETING OF THE COMMITTEE**

The Minutes of the 3rd Meeting of the Audit Committee for the Financial Year 2025-26 held on Thursday, November 13, 2025, as circulated among the members, were placed before the Committee for confirmation. The Committee reviewed the same and took note of the minutes, which were then confirmed and signed by the Chairman of the meeting.

4. **REVIEW AND NOTING OF RELATED PARTY TRANSACTIONS ENTERED WITHIN OMNIBUS APPROVAL PURVIEW**

The Committee was informed that the Audit Committee at its meeting held on May 28, 2025, had granted an omnibus approval for Related Party Transactions (RPTs) for the financial year 2025-26 in compliance with Section 177 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the said omnibus approval, a summary of all related party transactions entered into by the Company from November 13, 2025, up to February 28, 2026, was placed before the Committee for examination. The Committee reviewed the transactions and noted that all such engagements were conducted in the ordinary course of business, on an arm's length basis, and strictly remained within the limits and criteria prescribed under the omnibus framework.

After a detailed review, the Committee passed the following resolution unanimously:

"**RESOLVED THAT** the details of transactions entered by the Company during the period from November 13, 2025 to February 28, 2026 with its related parties, within the purview of the omnibus approval for Related Party Transactions (RPT) granted by the Audit Committee and the Board at its respective meetings held on May 28, 2025, be and is hereby noted and taken on record by the Committee and the same be and is hereby recommended to the Board for its final approval."

5. APPROVAL OF RELATED PARTY TRANSECTION LIMITS FOR THE UPCOMING FY 2026-27 AND RECOMMENDATION TO THE BOARD

The Chairman stated that pursuant to Section 177 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee is empowered to grant omnibus approval for recurring transactions proposed to be entered into with related parties. To ensure operational convenience, continuity of standard business practices, and optimize administrative efficiency, an aggregate omnibus limit of ₹2,00,00,000 (Rupees Two Crore Only) was proposed for the upcoming financial year 2026-27.

The Committee independently evaluated the nature of repetitive transactions, estimated valuations, and trade logic, and confirmed that these planned transactions align with the Company's ordinary commercial operations and fulfill arm's length parameters.

Following due deliberation, the Committee unanimously passed the following resolution to grant omnibus approval and recommend the limits to the Board:

"**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or reenactment(s) thereof for the time being in force, the consent and approval of the Audit Committee be and is hereby accorded to the Company for entering into Related Party Transactions with its related parties in the ordinary course of business and on an arm's length basis, from time to time during the financial year 2026-27, up to an aggregate omnibus limit of ₹2,00,00,000 (Rupees Two Crore Only)."

6. ANY OTHER MATTER

The Chairman informed the Committee that in accordance with statutory guidelines and Secretarial Standards, any additional item not originally included in the circulated agenda could be taken up for discussion with the permission of the Chair and the consent of the majority of members present. The Chairman invited the members to table any other business requiring attention. No other matters were brought forward for discussion.

VOTE OF THANKS

There being no other business the meeting terminated with a vote of thanks to the Chairman.

Date:

Place: Kolkata

Date of entry in Minute book:

CHAIRMAN
Mr. Hirak Ghosh
(DIN: 08274903)