Rama Telecom Limited

(FORMERLY KNOWN AS RAMA TELECOM PRIVATE LIMITED)
Room No. 302, 3rd Floor, Kamalalaya Centre, 156A Lenin Sarani, Kolkata-700 013
Phone No- 033 4062 7025/26, CIN No.: L64202WB2004PLC099086
Website: www.ramatelecom.net, E mail: info@ramatelecom.net

NOTICE OF THE AUDIT COMMITTEE MEETING NO. 01/26-27

May 29, 2026, Friday Kolkata

TO

THE MEMBERS OF AUDIT COMMITTEE

RAMA TELECOM LIMITED

Respected Sir / Madam,

NOTICE is hereby given that Meeting No. 01/26-27 of the Audit Committee of the Company will be held on May 29, 2026 (Friday) at 3:00 P.M.* (IST) through Video Conferencing (VC) or Other Audio Visual Means(OAVM) to transact business (or businesses) as set out in the agenda. The agenda of the business (or businesses) to be transacted at the proposed meeting is enclosed herewith for your ready reference.

You are requested to make it convenient to attend the meeting.

Thanking you.

**Exact time to be communicated in case of any change in the schedule.*

For Rama Telecom Limited

Sd/-
Rama Kant Lakhotia
Managing Director
(DIN: 00567178)

Encl: Agenda of the Meeting

Agenda No.	Particulars
MEMBERS/QUORUM:	
1.	To determine the presence of required quorum and record the mode of presence for the Meeting.
LEAVE OF ABSENCE:	
2.	To grant leave of absence to the members who is/are unable to attend the meeting, if any.
MINUTES OF PREVIOUS MEETING:	
3.	To take note of minutes of the previous Meeting of the Audit Committee held on 9th March, 2026.
RELATED PARTY TRANSACTION:	
4.	To take note of the disclosure received from Promoters in Compliance of Regulation 31(4) of SEBI (Substantial Acquisition of Shares & Takeovers), Regulations, 2011.
5.	To review the Related Party Transaction entered during the half year ended 31st March, 2026.
6.	To review the transactions entered into by the Company and recorded in the Register of Contracts maintained under Section 189 of the Companies Act, 2013.
7.	To review substantial defaults, if any, in the payment to the creditors and Banks.
8.	To scrutiny Inter-Corporate loans and investments made/taken for 1st October, 2025 to 31st March, 2026, if any.
9.	To review note on the contingent liabilities of the Company for F.Y. 2025-26.
10.	To review the following with the management : (a) M/s. Uma Shankar & Co, Chartered Accountants, Statutory Auditors, Independence and Performance and effectiveness of Audit Process from their tenure. (b) Adequacy of internal control system of the Company. (c) Functioning of the Whistle Blower Policy.
AUDITED FINANCIAL RESULTS:	
11.	To consider, take on record and recommend to the Board the Audited Financial Results of the Company for the half year and Financial Year ended 31st March, 2026 along with Auditor's Report as per the requirement of Regulation 33 of the Listing Regulations 2015.
12.	To take note of Statement on Impact of Audit Qualifications for audit report with modified opinion or Declaration for audit report with unmodified opinion, as applicable on Financial Results of the Company as required under Regulation 33 of the Listing Regulations, 2015.

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13.	To take note of "Peer Review Certificate" obtained by the Statutory Auditors of the Company.
OTHERS:	
14.	To consider and take note of statement of deviation/variation in utilization of proceeds of the Public Issue for the half year ended March 31, 2026.
15.	To consider any other matter with the permission of the Chairman and consent of majority of the member present at the meeting.

Date: 27.05.2026
Place: Kolkata

For Rama Telecom Limited

Sd/-
Rama Kant Lakhotia
Managing Director
(DIN: 00567178)

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Agenda No.1: To determine the presence of required quorum and record the mode of presence for the Meeting.

Brief Facts and Desired Action:

The Chairman to take note of the presence of required quorum as per the Companies Act, 2013 read with the provisions of Secretarial Standard - 1 and to record the mode of presence for the Meeting

Agenda No.2: To grant leave of absence to the Director(s) who is/are unable to attend the meeting, if any.

Brief Facts and Desired Action:

The Committee may grant leave of absence to the Director(s) who is/are unable to attend the meeting, if any.

Agenda No. 3: To consider, approve and take note of minutes of the Meeting of the Audit Committee held on 9th March 2026.

<u>Brief Facts:</u>
The Minutes of the Meeting of the Board of Directors of the Company held on 9th March, 2026 are enclosed.

<u>Desired Action:</u>
The Committee may consider, approve and take note of the same, as applicable.

Agenda No. 4: To take note of the declaration received from Promoters in Compliance of Regulation 31(4) of SEBI (Substantial Acquisition of Shares & Takeovers), Regulations, 2011

Brief Facts:

Regulation 31(4) of SEBI (Substantial Acquisition of Shares & Takeovers), Regulations, 2011 has been added, which requires promoters of listed companies to declare, on a yearly basis, that they, along with persons acting in concert (PAC), have not made any encumbrance other than the encumbrances already disclosed during the financial year.

Desired Action:

The Committee may consider, approve and take note of the same, as applicable.

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Agenda No. 5: To review related party transactions entered during the half year and financial year ended 31st March, 2026

Brief Facts:

Pursuant to Section 177 (4) of the Companies Act, 2013 and Regulation 18(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee shall review the Related Party Transactions entered by the Company. The Statements on related party transactions for the quarter and year ended 31st March, 2026 is enclosed. The Committee may note that the Management has confirmed that the related party transactions entered are at arm's length and in ordinary course of business and as per the omnibus approval granted by Audit Committee in its meeting.

Desired Action:

The Committee may consider, approve and take note of the same, as applicable.

Agenda No. 6: To review the transections entered into by the Company and recorded in the Register of Contracts maintained under Section 189 of the Companies Act, 2013.

Brief Facts:

The Board may note that all the related party transactions executed are in the ordinary course of business and executed on arm's length basis. The Board may further note that as per proviso to section 188(1) of the Companies Act, 2013, transactions executed in ordinary course of business and on arm's length basis are exempted from provisions of section 188 and therefore no entries were required to be made in the register maintained under section 189 of the Companies Act, 2013. The list containing the related party transactions entered to by the Company for the half year ended and the financial year ended 31st March, 2026 being in ordinary course of business and on arm's length basis will be will be placed before the Board for its noting.

The list containing the related party transactions entered to by the Company for the half year ended and the financial year ended 31st March, 2026 being in ordinary course of business and on arm's length basis will be will be placed before the Board for its noting.

Desired Action:

The Committee may consider and take note of the same, as applicable.

Agenda No. 7: To review substantial defaults, if any, in the payment to creditors and Banks.

Brief Facts:

Pursuant to Regulation 18 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee shall review the substantial defaults by the Company. The Committee is informed that the Company has not defaulted in the payment to creditors and Banks. A certificate signed by the Managing Director to this effect is enclosed..

Desired Action:

The Committee may consider and take note of the same, as applicable.

Agenda No. 8: To scrutiny Inter-Corporate loans and investments made from 1st April, 2025 to 31st March, 2026 if any.

Brief Facts:

Pursuant to Section 177 (4) of the Companies Act, 2013 and Regulation 18(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee shall scrutinize Inter- Corporate Loans and Investments made by the Company.

The Committee may note, if the Company has provided/taken and/or approved for providing/taking any new and/or renewed existing Inter Corporate Loans or Investments that has been in compliance in terms of Companies Act, 2013.
The Certificate for the same duly signed by Chief Financial Officer of the Company is enclosed.

Desired Action:

The Committee may consider and take note of the same, as applicable.

Agenda No. 9: To review note on the contingent liabilities of the Company for F.Y.2025-26

Brief Facts:

As on 31st March, 2026, there are no contingent liabilities outstanding against the Company. Accordingly, the contingent liabilities of the Company as on that date are NIL.

Desired Action:

The Committee may take note of the same.

Agenda No. 10: To review To review the following with the management:

i. **M/s Uma Shankar & Co, Chartered Accountants, Statutory Auditors, Independence and performance and effectiveness of Audit Process.**

ii. **Adequacy of internal control system of the Company**

iii. **Functioning of the Whistle Blower Policy.**

Brief Facts & Desired Action:

a) **M/s. Uma Shankar & Co. Chartered Accountants, Statutory Auditors, Independence and Performance and effectiveness of Audit Process from their tenure.**

M/s Uma Shankar & Co., has conducted their job independently with competency and sincerity. The audit has been conducted by them effectively from their tenure during the FY 2025-26 as per the requirement of the Companies Act, 2013, IND AS and other applicable statutory laws.

b) **Adequacy of internal control system of the Company.**

The Statutory Auditors have already commented in their report while considering the Balance Sheet of 31st March, 2026 that the Company is having adequate Internal Control system commensurate to the size of the Company.

c) **Functioning of the Whistle Blower Policy**

The Committee is hereby informed that the Board of Directors of the company have adopted the Whistle Blower Policy. The Committee is further informed that the policy has been implemented and no complaints have been received from any person during the Financial Year 2025-26.

Agenda No. 11: To consider, take on record and recommend to the Board the Audited Financial Results of the Company for the half year and financial year ended 31st March, 2026 along with Auditor's Report as per the requirement of Regulation 33 of the Listing Regulations 2015.

Brief Facts:

With the permission of the Committee, a team from Uma Shankar & Co., Chartered Accountants, the Statutory Auditors of the Company was invited to join the meeting for this Agenda item, who made its presentation addressing to the Committee in regard to the financial results for the half-year and financial year ended 31st March, 2026 and their respective opinions on the same. The Committee members reviewed the same and took a note of it.

Further, the Certificate duly signed by the Managing Director and Chief Financial Officer of the Company pursuant to Regulation 33(2) (a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") was also placed before the meeting.

The Committee after a detailed review of the aforesaid financial results and engaging in in-depth deliberations with the Invitees present, passed the following resolutions unanimously in this regard:

Proposed Resolution:

"**RESOLVED THAT** the Managing Director's and CFO's certificate under Regulation 33(2) (a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as placed before the Committee, be and is hereby taken on record.

RESOLVED FURTHER THAT the draft Unaudited financial results of the Company for the half-year ended on September 30, 2025, as placed before the Committee, be and is hereby reviewed and recommended to the Board for its approval."

Desired Action:

The Committee may review the same and after taking record recommend to the Board with observations, if any, for considerations and approval.

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Agenda No. 12: To take note of Statement on Impact of Audit Qualifications for audit report with modified opinion/Declaration for audit report with unmodified opinion, as applicable on Financial Results of the Company as required under Regulation 33 of the Listing Regulations, 2015.

Brief Facts & Desired Action:

The Committee may note that pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 every listed entity has to submit Audited Financial Results for the financial year along with the audit report either Statement on Impact of Audit Qualifications (for audit report with modified opinion) or a Declaration (for audit report with unmodified opinion), as applicable.

The Committee may note that the above Statement on Impact of Audit Qualifications (for audit report with modified opinion) needs to be signed by the following:

(a) Managing Director of the Company,
(b) Chairman of the Audit Committee,
(c) Statutory Auditor of the Company and
(d) Chief Financial Officer of the Company.

and the Declaration (for audit report with unmodified opinion) needs to be signed by the person authorized by Board for the same.

The aforesaid format of Statement on Impact of Audit Qualifications (for audit report with modified opinion) or a Declaration (for audit report with unmodified opinion) will be submitted to Stock Exchanges.

Agenda No. 13: To note "Peer Review Certificate" obtained by the Statutory Auditors of the Company.

Brief Facts

The Committee may review the peer review certificate obtained by M/s Jain Sonu & Associates, Chartered Accountants, Statutory Auditors of the Company has been enclosed.

Desired Action:
The Committee mat take note of the same.

Agenda No. 13: To consider and take note of statement of deviation/variation in utilization of proceeds of the Public Issue for the half year ended March 31, 2026

Brief Facts

The Committee may review the peer review certificate obtained by M/s Uma Shankar & Co., Chartered Accountants, Statutory Auditors of the Company has been enclosed.

Desired Action:

The Committee mat take note of the same.

Agenda No. 13: To consider any other matter with the permission of the Chairman and consent of majority of the Directors present at the meeting.

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"MEETING CONCLUDES WITH VOTE OF THANKS TO THE CHAIR"