

**KOME-ON COMMUNICATION LIMITED**

CIN: L74110GJ1994PLC021216

Reg. Off.: 3<sup>rd</sup> Floor, Chinubhai House, 7-B Amrutbaug Colony, Opp: Sardar Patel Stadium,  
Near Hindu Colony, Navrangpura, Ahmedabad-380014

Email ID: [secretarial.kocl@gmail.com](mailto:secretarial.kocl@gmail.com) // Mob. No: 9870545973 // Web: [www.komeon.co.in](http://www.komeon.co.in)

**Date: 23.02.2026**

**To,**  
**Department of Corporate Services/Listing**  
**BSE Limited**  
**Phiroze Jeejeebhoy Towers, Dalal Street,**  
**Floor 25, M Samachar Marg, Fort**  
**Mumbai- 400001**

**REF: KOME-ON COMMUNICATION LIMITED (SCRIP CODE: 539910) | SYMBOL: KOCL**

**SUBJECT: Outcome of the Board Meeting held today on 23<sup>rd</sup> February, 2026, under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with Unaudited and Audited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**MEETING CONCLUSION TIME: 12:45 P.M.**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the Company at its meeting held on Monday, the 23<sup>rd</sup> day of February, 2026, which commenced at 12:00 P.M. and concluded at 12:45 P.M., considered and approved inter alia:

- 1. The Unaudited Financial Results (Standalone) of the Company for the Quarter ended on 30<sup>th</sup> June, 2022, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, along with the Independent Auditor's Limited Review Report on the Unaudited Financial Results (Standalone) of the Company for the Quarter ended on 30<sup>th</sup> June, 2022.**
- 2. The Financial Statements for the Quarterly and Year-end for the financial year 2023-2024, along with the auditor's report of the Company in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:**
  - The Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2023, along with the Limited Review Report issued by the statutory auditor of the Company;
  - The Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2023, along with the Limited Review Report issued by the statutory auditor of the Company;
  - The Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2024, along with the auditor's report;
  - The Audited Balance Sheet and Profit & Loss account, along with cash flow statement and notes and annexures thereto for the FY 23-24.
- 3. The Financial Statements for the Quarterly and Year-end for the financial year 2024-2025, along with the auditor's report of the Company in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:**
  - The Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2024, along with the Limited Review Report issued by the statutory auditor of the company;

- The Unaudited Financial Results for the quarter and half year ended on 30th September, 2024, along with the Limited Review Report issued by the statutory auditor of the Company;
  - The Unaudited Financial Results for the quarter and nine months ended on 31st December, 2024, along with the Limited Review Report issued by the statutory auditor of the Company;
  - The Audited Financial Results for the quarter and year ended on 31st March, 2025, along with the auditor's report;
  - The Audited Balance Sheet and Profit & Loss account, along with cash flow statement and notes and annexures thereto for the FY 24-25.
- 4. The Financial Statements for the Quarterly and Half-Yearly for the financial year 2025-2026, along with the auditor's report of the Company in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:**
- The Unaudited Financial Results for the quarter ended on 30th June, 2024, along with the Limited Review Report issued by the statutory auditor of the company;
  - The Unaudited Financial Results for the quarter and half year ended on 30th September, 2024, along with the Limited Review Report issued by the statutory auditor of the Company;
  - The Unaudited Financial Results for the quarter and nine months ended on 31st December, 2024, along with the Limited Review Report issued by the statutory auditor of the Company;

This is for your kind information and record.

Thanking you,  
Yours faithfully,

**For and on behalf of the Board of Directors**  
**Kome On Communication Limited**

**KOME-ON COMMUNICATION LIMITED**



**AUTHORISED SIGNATORY/DIRECTOR**

**Abhishek Kyal**  
**Director**  
**DIN: 08184639**

**Enclosed: As above**

| Kome-On Communication Ltd   |   |   |   |  |  |  |   |
|---|---|---|---|--|--|--|---|
| CIN: L74110G1994PLC021216   |   |   |   |  |  |  |   |
| 3rd Floor, Chinubhai House, 7-B Amrutbaug Colony, Opp: Sardar Patel Stadium, Near Hindu Colony, Navrangpura, Ahmedabad-380014 |   |   |   |  |  |  |   |
| Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in  |   |   |   |  |  |  |   |
| STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2024  |   |   |   |  |  |  |   |
| PART-1  |   |   |   |  |  |  | (Rs. in Lakhs except EPS)                   |
| STANDALONE  |   |   |   |  |  |  |   |
| Sr. No.   | Particulars   | 3 months ended<br>31-Dec-24<br>Un-Audited | Preceding 3 months ended<br>30-Sep-24<br>Un-Audited | Corresponding 3 months ended in the previous year<br>31-Dec-23<br>Un-Audited | 9 month ended<br>31-Dec-24<br>Un-Audited | Corresponding 9 months ended in the previous year<br>31-Dec-23<br>Un-Audited | Previous year ended<br>31-Mar-24<br>Audited |
| 1   | <b>Income</b>   |   |   |  |  |  |   |
|   | (a) Revenue From Operations   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (c) Other Income  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.05  |
|   | <b>Total Income</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>                              | <b>0.00</b>  | <b>0.05</b>                                 |
| 2   | <b>Expenses</b>   |   |   |  |  |  |   |
|   | (a) Cost of materials consumed  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (b) Purchases of stock-in-trade   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (d) Finance Cost  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.18   | 0.23  |
|   | (e) Employee Benefits Expenses  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 1.68   | 1.68  |
|   | (f) Depreciation and amortisation expense   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)        | 0.16                                      | 0.90  | 0.35   | 1.17                                     | 3.94   | 4.17  |
|   | <b>Total Expenses</b>   | <b>0.16</b>                               | <b>0.90</b>   | <b>0.35</b>  | <b>1.17</b>                              | <b>5.79</b>  | <b>6.08</b>                                 |
| 3   | <b>Profit / (Loss) before exceptional items and tax (1-2)</b>   | <b>-0.16</b>                              | <b>-0.90</b>  | <b>-0.35</b>   | <b>-1.17</b>                             | <b>-5.79</b>   | <b>-6.03</b>                                |
| 4   | Exceptional Items   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 1321.62                                     |
| 5   | <b>Profit / (Loss) before tax (3-4)</b>   | <b>-0.16</b>                              | <b>-0.90</b>  | <b>-0.35</b>   | <b>-1.17</b>                             | <b>-5.79</b>   | <b>-1327.65</b>                             |
| 6   | <b>Tax Expenses</b>   |   |   |  |  |  |   |
|   | (a) Current Tax   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (b) Deferred Tax  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
| 7   | <b>Total Tax Expenses</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>                              | <b>0.00</b>  | <b>0.00</b>                                 |
| 8   | <b>Profit/ (Loss) for a period from continuing operations (5-7)</b>   | <b>-0.16</b>                              | <b>-0.90</b>  | <b>-0.35</b>   | <b>-1.17</b>                             | <b>-5.79</b>   | <b>-1327.65</b>                             |
| 9   | Profit/ (Loss) for a period from dis -continuing operations   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
| 10  | Tax Expenses of discontinued operations   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
| 11  | <b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>                              | <b>0.00</b>  | <b>0.00</b>                                 |
| 12  | <b>Other Comprehensive Income/ (Loss)</b>   |   |   |  |  |  |   |
|   | A) (i) Amount of items that will not be reclassified to profit or loss  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (ii) Income tax relating to items that will not be reclassified to profit or loss   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | B) (i) Amount of items that will be reclassified to profit or loss  | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | (ii) Income tax relating to items that will not be reclassified to profit or loss   | 0.00                                      | 0.00  | 0.00   | 0.00                                     | 0.00   | 0.00  |
|   | <b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)</b> | <b>-0.16</b>                              | <b>-0.90</b>  | <b>-0.35</b>   | <b>-1.17</b>                             | <b>-5.79</b>   | <b>-1327.65</b>                             |
| 13  | Paid -up Equity Share Capital (Face Value of Rs. 10/- each)   | 1500.81                                   | 1500.81   | 1500.81  | 1500.81                                  | 1500.81  | 1500.81                                     |
| 14  | <b>Earning Per Share (For continuing operations)</b>  |   |   |  |  |  |   |
|   | (a) Before Exceptional items - Basic  | (0.00)                                    | (0.01)  | (0.00)   | (0.01)                                   | (0.04)   | (8.85)                                      |
|   | - Diluted   | (0.00)                                    | (0.01)  | (0.00)   | (0.01)                                   | (0.04)   | (8.85)                                      |
|   | (b) After Exceptional items - Basic   | (0.00)                                    | (0.01)  | (0.00)   | (0.01)                                   | (0.04)   | (8.85)                                      |
|   | - Diluted   | (0.00)                                    | (0.01)  | (0.00)   | (0.01)                                   | (0.04)   | (8.85)                                      |

**Notes :**

- The above unaudited financial results for the quarter ended Dec 31,2024 have been reviewed by the audit committee and its recommendation have been approved by the Board of Directors as its meeting held on 23rd February,2026
- The Statutory Auditor of the company has carried out a Limited review of the financial results for the quarter ended 31st Dec 2024 in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015. There is no qualification in the Limited Review Report issued for the said period.
- The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

For and on behalf of Kome-On Communication Ltd



Abhishek Kyal  
Director  
DIN: 08184639

Date: 23/02/2026  
Place: Ahmedabad

**KOME-ON COMMUNICATION LIMITED**

  
**AUTHORISED SIGNATORY/DIRECTOR**



# **Jitendra Chandul Mehta & Co.**

## **Chartered Accountants**

### **LIMITED REVIEW REPORT**

**(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

To,  
**The Board of Directors**  
**KOME-ON COMMUNICATION LTD**  
3rd Floor, Chinubhai House, 7-B Amrutbaug Colony,  
Opp: Sardar Patel Stadium, Near Hindu Colony,  
Navrangpura, Ahmedabad-380014

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of Kome-On Communication Ltd ("the Company") for the quarter and Nine months ended December 31, 2024 and the Standalone Unaudited Year to Date Results for the period April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Jitendra Chandul Mehta & Co.,**  
**Chartered Accountants**  
**Firm Reg. No: 104288W**

  
**CA Umang Vora**  
**Membership No.: 150640**  
**UDIN: 26150640NQTWDM5563**  
**Place: Surendranagar**  
**Date: 23/02/2026**



**Branch Office :** C/o Kuldeep Enterprise, Shop No 08, Pratik Tower, Jintan Road, Surendranagar- 363002.

**Head Office:** Vidyavihar (W)-Mumbai. **Branch Offices:** Kurla (W)-Mumbai.

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