

KOME-ON COMMUNICATION LIMITED

CIN: L74110GJ1994PLC021216

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

Email ID: secretarial.kocl@gmail.com // Mob. No: 9870545973 // Web: 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 23rd 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 23rd 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 30th 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 30th 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 30th 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 31st 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 31st 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 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;
 - 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

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2025						
PART-1	STANDALONE					
	(Rs. in Lakhs except EPS)					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	12 month ended	Previous year ended
Sr. No.	Particulars	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	0.00	0.00	0.00	0.00	0.00
	(c) Other Income	0.00	0.00	0.05	0.00	0.05
	Total Income	0.00	0.00	0.05	0.00	0.05
2	Expenses					
	(a) Cost of materials consumed	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
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Finance Cost	0.00	0.00	0.05	0.00	0.23
	(e) Employee Benefits Expenses	0.00	0.00	0.00	0.00	1.68
	(f) Depreciation and amortisation expense	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)	0.20	0.16	0.24	1.38	4.17
	Total Expenses	0.20	0.16	0.29	1.38	6.08
3	Profit / (Loss) before exceptional items and tax (1-2)	-0.20	-0.16	-0.24	-1.38	-6.03
4	Exceptional Items	0.00	0.00	1321.62	0.00	1321.62
5	Profit / (Loss) before tax (3-4)	-0.20	-0.16	-1321.86	-1.38	-1327.65
6	Tax Expenses					
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00
8	Profit/ (Loss) for a period from continuing operations (5-7)	-0.20	-0.16	-1321.86	-1.38	-1327.65
9	Profit/ (Loss) for a period from dis-continuing operations	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
11	Profit/ (Loss) for a period from dis-continuing operations (after tax) [9-10]	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	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
	B.) (i) Amount of items that will be reclassified to profit or loss	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
	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	-0.20	-0.16	-1321.86	-1.38	-1327.65
13	Paid-up Equity Share Capital [Face Value of Rs. 10/- each]	1500.81	1500.81	1500.81	1500.81	1500.81
14	Earning Per Share (For continuing operations)					
	(a) Before Exceptional Items - Basic	0.00	0.00	-8.81	-0.01	-8.85
	- Diluted	0.00	0.00	-8.81	-0.01	-8.85
	(b) After Exceptional items - Basic	0.00	0.00	0.00	0.00	0.00
	- Diluted	0.00	0.00	0.00	0.00	0.00

Notes :

- The above unaudited financial results for the quarter ended March 31,2025 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 an Audit of the financial results for the quarter and year ended 31st March, 2025, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Auditor has issued an Audit Report with an unmodified opinion (or 'no qualification') for the said period.
- The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

For Jitendra Chandulal Mehta & Co
Chartered Accountants

CA Umang Vora
Membership No.: 150640
UDIN: 26150640WVNFYGG6241
Place: Surendranagar
Date: 23/02/2026



For and on behalf of Kome-On Communication Ltd

Abhishek Kyal
Director
DIN: 08184639
Date: 23/02/2026
Place: Ahmedabad

Sachin Mishra
CEO/CFO

KOME-ON COMMUNICATION LIMITED

AUTHORISED SIGNATORY/DIRECTOR

KOME-ON COMMUNICATION LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025			
(Amount in Lakhs)			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at current year ended 31.03.2025 (Audited)	As at previous year ended 31.03.2024 (Audited)
	Particulars		
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Total non-current financial assets	-	-
2	Current assets		
	Inventories	-	-
	Current financial asset	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	0.77	1.13
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	0.77	1.13
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total current assets	0.77	1.13
3	Non-current assets classified as held for sale		-
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	0.77	1.13
B	Equity and liabilities		
1	Equity:		
	Equity attributable to owners of parent		
	Equity share capital	1,500.81	1,500.81
	Other equity	(1,514.92)	(1,513.55)
	Total equity attributable to owners of parent	(14.11)	(12.74)
	Non controlling interest	-	-
	Total equity	(14.11)	(12.74)
2	Liabilities		
	Current liabilities		
	Current financial liabilities:		
	Borrowings, current	-	-
	Trade payables, current	3.21	2.19
	Other current financial liabilities	-	-
	Total current financial liabilities	3.21	2.19
	Other current liabilities	11.67	11.67
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Total current liabilities	11.67	11.67
	Total Liabilities	14.88	13.86
	Total equity and liabilities	0.77	1.13

For Jitendra Chandul Mehta
Chartered Accountants

CA Umang Vora

CA Umang Vora
Membership No.: 150640
UDIN: 26150640WNFGYG6241
Place: Surendranagar
Date: 23/02/2026



For and on behalf of Kome-On Communication Ltd

Abhishek

Abhishek Kyal Sachin Mishra
Director CEO/CFO
DIN: 08184639
Date: 23/02/2026
Place: Ahmedabad

KOME-ON COMMUNICATION LIMITED
Abhishek
AUTHORISED SIGNATORY/DIRECTOR

KOME-ON COMMUNICATION LIMITED
Sachin
AUTHORISED SIGNATORY/DIRECTOR

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CASH FLOW STATEMENT AS ON 31.03.2025			
(Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		Current Year ended	Previous year ended
	Particulars	31.03.2025	31.03.2024
		(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(1.38)	(1327.65)
	Adjustments for:		
	Depreciation and amortization expense	-	-
	Finance cost	-	-
	Adjustment during the year	-	-
	Operating profits before working capital changes	(1.38)	(1,327.65)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-	-
	(Increase)/ Decrease in Inventories	-	-
	Increase/ (Decrease) in Loans	-	-
	Increase/ (Decrease) in Trade payables	1.02	2.02
	(Increase)/ Decrease in other non current asset	-	-
	(Increase)/ Decrease in other current Financials asset	-	3.84
	Increase/(Decrease) in Provision	-	-
	(Increase)/Decrease in Short term Loans and advances	-	1,321.62
	Increase/(Decrease) in other current Liabilities and Provision for exps	-	(0.28)
	Cash generated from operations	(0.36)	(0.46)
	Income Taxes paid	-	-
	Net cash inflow/(outflow) from operating activities	(0.36)	(0.46)
B	Cash flow from investing activities		
	Purchase of non-current investments	-	-
	Short term loans given	-	-
	Sale of Asset	-	-
	Net cash outflow from investing activities	-	-
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	-	-
	Increase/(Decrease) in Long term borrowings	-	-
	Finance Cost	-	-
	Proceeds from Short Term Borrowings	-	-
	Net cash inflow/(outflow) from Financing activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	(0.36)	(0.46)
	Cash and cash equivalents at the beginning of the financial year	1.13	1.58
	Cash and cash equivalents at the end of the financial year	0.77	1.13
	Cash and cash equivalents comprise of:		
	Cash in Hand	0.77	1.13
	Bank Balances (Current Accounts)	-	-

For Shriendra Chandulal Mishra & Co.
Chartered Accountants

CA Usang Vora
Membership No.: 150640
UDIN: 26150640WNPQY6241
Place: Surendranagar
Date: 23/02/2026



For and on behalf of Kome-On Communication Ltd

Abhishek

Abhishek Kyal
Director
DIN: 08184639
Date: 23/02/2025
Place: Ahmedabad

Sachin Mishra
CEO/CFO

KOME-ON COMMUNICATION LIMITED
Abhishek
AUTHORISED SIGNATORY/DIRECTOR

KOME-ON COMMUNICATION LIMITED
Sachin
AUTHORISED SIGNATORY/DIRECTOR



Jitendra Chandulal Mehta & Co. **Chartered Accountants**

Independent Auditors' Report on the Financial Results of Kome-On Communication Ltd is pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of

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

Report on the audit of financial Results

Opinion

We have audited the accompanying financial results of KOME-ON COMMUNICATION LTD (hereinafter referred to as the "Company") for the quarter ended 31 March 2025 and the year to date result for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the state of affairs of the Company as at 31 March 2025, and its net profit and other comprehensive income and other financial information of the company for the quarter and year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibility under those Standards are further described in the Auditor's Responsibility for the Audit of the financial statements section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial result under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and board of Directors' Responsibilities for the Annual Financial Results

These quarterly and annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and

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.

M. No: +91 9427665433 **Email:** umang.vora1701@gmail.com



measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are Responsible for assessing the Company's ability to continue as a going concern, disclosing, as Applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of those annual financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors use of the going Concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial result.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results include the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

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



C. P. Vora
CA Umang Vora

Membership

No.: 150640

UDIN: 26150640DEDQWS9845

Place: Surendranagar

Date: 23/02/2026