

**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: 01:00 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 01:00 P.M. and concluded at 01:30 P.M., considered and approved inter alia:

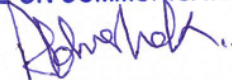
1. The Financial Statements for the Quarterly and Year-end for the financial year 2023-2024, along with the auditor's report of the Company in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:
  - The Unaudited Financial Results for the quarter and 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 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.

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							
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Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in							
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2023							
PART-1							(Rs. in Lakhs except EPS)
STANDALONE							
Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months ended in the previous year	Previous year ended
		30-Sep-23 Un-Audited	30-Jun-23 Un-Audited	30-Sep-22 Un-Audited	30-Sep-23 Un-Audited	30-Sep-22 Un-Audited	31-Mar-23 Audited
<b>1</b>	<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	0.00
	<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>0.00</b>
<b>2</b>	<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	0.09	0.09	0.05	0.18	0.07	0.00
	(e) Employee Benefits Expenses	0.00	1.68	0.83	1.68	2.51	3.10
	(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)	3.58	0.00	0.00	3.58	0.01	127.19
	<b>Total Expenses</b>	<b>3.67</b>	<b>1.77</b>	<b>0.88</b>	<b>5.44</b>	<b>2.59</b>	<b>130.29</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>-3.67</b>	<b>-1.77</b>	<b>-0.88</b>	<b>-5.44</b>	<b>-2.59</b>	<b>-130.29</b>
<b>4</b>	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>-3.67</b>	<b>-1.77</b>	<b>-0.88</b>	<b>-5.44</b>	<b>-2.59</b>	<b>-130.29</b>
<b>6</b>	<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
<b>7</b>	<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>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>-3.67</b>	<b>-1.77</b>	<b>-0.88</b>	<b>-5.44</b>	<b>-2.59</b>	<b>-130.29</b>
<b>9</b>	<b>Profit/ (Loss) for a period from dis -continuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Tax Expenses of discontinued operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<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>
<b>12</b>	<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>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)</b>	<b>-3.67</b>	<b>-1.77</b>	<b>-0.88</b>	<b>-5.44</b>	<b>-2.59</b>	<b>-130.29</b>
	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	1500.81	1500.81	1500.81	1500.81	1500.81	1500.81
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>						
	(a) Before Exceptional items - Basic	(0.02)	(0.01)	(0.01)	(0.04)	(0.02)	(0.87)
	- Diluted	(0.02)	(0.01)	(0.01)	(0.04)	(0.02)	(0.87)
	(b) After Exceptional items - Basic	(0.02)	(0.01)	(0.01)	(0.04)	(0.02)	(0.87)
	- Diluted	(0.02)	(0.01)	(0.01)	(0.04)	(0.02)	(0.87)

For and on behalf of Kome-On Communication Ltd

Date: 23/02/2026  
Place: Ahmedabad

Abhishek Kyal  
Director  
DIN: 08184639

**KOME-ON COMMUNICATION LIMITED**  
  
**AUTHORISED SIGNATORY/DIRECTOR**

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Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in			
Statement of Assets and Liabilities as on 30th Sept, 2023			
			(Rs. In Lakhs)
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	As at Current year ended (Standalone)	As at Previous year ended
	Particulars	(Unaudited)	(Audited)
A	ASSETS	Rs.	Rs.
1	<b>Non-Current Assets</b>		
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	0.00	0.00
	<b>Total non-current financial assets</b>	<b>0.00</b>	<b>0.00</b>
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>0.00</b>	<b>0.00</b>
2	<b>Current assets</b>		
	Inventories	0.00	0.00
	<b>Current financial asset</b>		
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	1.18	1.58
	Loans, current	1,321.62	1,321.62
	Other current financial assets	0.00	3.84
	<b>Total current financial assets</b>	<b>1,322.80</b>	<b>1,327.04</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	<b>Total current assets</b>	<b>1,322.80</b>	<b>1,327.04</b>
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>1,322.80</b>	<b>1,327.04</b>
	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	1,500.81	1,500.81
	Other equity	(191.34)	(185.90)
	<b>Total equity attributable to owners of parent</b>	<b>1,309.47</b>	<b>1,314.91</b>
	Non controlling interest	0.00	0.00
	<b>Total equity</b>	<b>1,309.47</b>	<b>1,314.91</b>
2	<b>Liabilities</b>		
	<b>Current liabilities</b>		
	Current financial liabilities	0.00	0.00
	Borrowings, current	0.00	0.00
	Trade payables, current	1.60	0.18
	Short Term Borrowing	0.00	0.00
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>1.60</b>	<b>0.18</b>
	Other current liabilities	11.72	11.95
	Provisions, current	0.00	0.00
	Current tax liabilities (Net)	0.00	0.00
	<b>Total other current liabilities</b>	<b>11.72</b>	<b>11.95</b>
	<b>Total Liabilities</b>	<b>13.32</b>	<b>12.13</b>
	<b>Total equity and liabilities</b>	<b>1,322.80</b>	<b>1,327.04</b>

For and on behalf of Kome-On Commu

Date: 23/02/2026  
Place: Ahmedabad

Abhishek Kyal  
Director  
DIN: 08184639

**KOME-ON COMMUNICATION LIMITED**

*Abhishek Kyal*

**AUTHORISED SIGNATORY/DIRECTOR**

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Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in				
CASH FLOW STATEMENT FOR THE PERIOD ended 30th September,2023				
(Rs. In Lakhs)				
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE		
		Half year ended (Standalone)	Correspo nding half year	Previous year ended
	Particulars	30.09.2023 (Un-Audited)	30.09.2022 (Un-Audited)	31.03.2023 (Audited)
<b>A</b>	<b>Cash flow from operating activities</b>			
	Profit/(Loss) before tax	(5.44)	(2.59)	(130.28)
	Adjustments for:			
	Depreciation and amortization expense	0.00	0.00	0.00
	Sundry Balances W/Back	0.00	0.00	0.00
	Finance income	0.00	0.00	0.00
	Finance cost	0.09	0.07	0.00
	Adjustment during the year	0.00	0.00	0.00
	<b>Operating profits before working capital changes</b>	<b>(5.35)</b>	<b>(2.52)</b>	<b>(130.28)</b>
	Adjustments for changes in:			
	(Increase)/ Decrease in Trade receivables	0.00	0.00	0.00
	(Increase)/ Decrease in Inventories	0.00	0.00	0.00
	Increase/ (Decrease) in Loans	0.00	0.00	0.00
	Increase/ (Decrease) in Trade payables	1.43	(0.18)	0.00
	(Increase)/ Decrease in other non current asset	0.00	0.00	0.00
	(Increase)/ Decrease in other current Financials asset	3.84	0.19	25.77
	Increase/(Decrease) in Provision	0.00	0.00	0.00
	Decrease/(Increase) in Short Term Loans and Advances	0.00	0.00	87.74
	Increase/(Decrease) in other current Liabilities and Provision for exps	(0.23)	(0.45)	10.32
	<b>Cash generated from operations</b>	<b>(0.32)</b>	<b>(2.96)</b>	<b>(6.45)</b>
	Income Taxes paid	0.00	0.00	0.00
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>(0.32)</b>	<b>(2.96)</b>	<b>(6.45)</b>
<b>B</b>	<b>Cash flow from investing activities</b>			
	(Increase)/Decrease in Loans and advances	0.00	(3.10)	0.00
	Purchase of Assets	0.00	0.00	0.00
	<b>Net cash outflow from investing activities</b>	<b>0.00</b>	<b>(3.10)</b>	<b>0.00</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>			
	Increase/(Decrease) in Short term borrowings	0.00	0.00	0.00
	Finance Cost	(0.09)	(0.07)	0.00
	Proceeds from Short Term Borrowings	0.00	0.00	0.00
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>(0.09)</b>	<b>(0.07)</b>	<b>0.00</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(0.41)</b>	<b>(6.13)</b>	<b>(6.45)</b>
	Cash and cash equivalents at the beginning of the financial year	1.58	8.03	8.03
	Cash and cash equivalents at the end of the financial year	1.18	1.90	1.58
	Cash and cash equivalents comprise of:			
	Cash in Hand	1.18	1.36	1.58
	Bank Balances (Current Accounts)	0.00	0.54	0.00

For and on behalf of Kome-On Commu

Date: 23/02/2026  
Place: Ahmedabad

Abhishek Kyal  
Director  
DIN: 08184639

**KOME-ON COMMUNICATION LIMITED**  
*Abhishek*  
**AUTHORISED SIGNATORY/DIRECTOR**



**Jitendra Chandulal 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 Six months ended September 30, 2023 and the Standalone Unaudited Year to Date Results for the period April 01, 2023 to September 30, 2023 ("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 Chandulal Mehta & Co.,  
Chartered Accountants  
Firm Reg. No.: 104288W

CA Umang Vora  
Membership No.: 150640  
UDIN: 26150640VDBABN5423  
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.

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