



**SECRETARIAL COMPLIANCE REPORT OF KOME-ON COMMUNICATION LIMITED  
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025  
[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015]**

To,  
The Board of Directors  
Kome-On Communication Limited  
3rd Floor, Chinubhai House, 7-B Amrutbaug Colony,  
Opp: Sardar Patel Stadium, Near Hindu Colony,  
Navrangpura, Ahmedabad-380014

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Kome-On Communication Limited (hereinafter referred to as "the listed entity"), having its Registered Office at 3rd Floor, Chinubhai House, 7-B Amrutbaug Colony, Opp: Sardar Patel Stadium, Near Hindu Colony, Navrangpura, Ahmedabad-380014, India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliance and expressing our opinion thereon.

Based on our verification of the books, papers, minutes books, forms and returns filed and other records maintained by the listed entity, and also the information and explanations provided by the listed entity, its officers, agents and authorised representatives during the conduct of the Secretarial Review, we report that during the review period covering the financial year ended March 31, 2025, the operations of Kome-On Communication Limited ("the Company") remained substantially inactive for a certain period, which resulted in non-compliances with certain applicable provisions of the listing regulations.

**Compliance Background of the Company:**

The equity shares of the Company were suspended by BSE Limited pursuant to a non-compliance notice dated August 16, 2024, on account of continued non-adherence to certain regulatory and listing requirements, and the Company remained non-compliant for a considerable period. In continuation of the regulatory actions initiated, BSE Limited issued a Show Cause Notice (SCN) dated June 10, 2025, in relation to the proposed compulsory delisting of the Company's equity shares under the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021 and other applicable listing obligations. The Company submitted its response to the said notice on June 20, 2025. Thereafter, the Company received a notice to appear before the Delisting Committee, wherein the Committee granted additional time to the Company to address and rectify the pending compliance.

Subsequently, BSE Limited issued an order dated December 11, 2025, granting a period of four months, i.e., up to April 2026, to enable the Company to complete the outstanding compliance requirements. Pursuant to the regulatory proceedings initiated under the SEBI (Delisting of Equity Shares) Regulations, 2021, the Company undertook necessary corrective measures towards the regularisation of the pending compliances and revival of its operations.





(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (SEBI PIT Regulation 2015);

(h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants Regulations, 2018, (SEBI DP Regulation 2018) to the extent applicable;

(i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients to the extent of securities issued;

(j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009; (Not Applicable during the review period)

(k) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 (in relation to obligations of Issuer Company); (Not Applicable during the review period)

And based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

| Sr. No | Compliance Requirement (Regulations/ Circulars /guidelines, including a specific clause) | Regulation /Circular No.    | Deviations  | Action Taken by the entity  | Details of Violation                                  | Fine Amount | Observations / Remarks of the Practicing Company Secretary | Remarks  |
|--------|--|-----------------------------|---|---|---|-------------|--|--|
| 1      | Promoter holding shall be in Demat   | SEBI / CIR / ISD / 3 / 2011 | As per the said circular and SEBI (LODR) Regulations, 2015, 100% promoter's shareholding was not in demat mode. | The management is in the process of making all the shareholding in demat form | All promoter's' shareholding should be in demat form. | NA          | All promoters' shareholding should be in demat form.       | The entity has assured to comply with the same as soon as possible |





As of the date of this Report, the Company has complied with all applicable statutory and regulatory requirements that were pending, as on March 10, 2026, including those identified by the SOP and Delisting Team of BSE Limited. Further, the management has taken appropriate steps to strengthen the compliance framework of the Company, and the listed entity has implemented adequate Board-level processes and internal compliance mechanisms to ensure adherence to the applicable laws and regulations, to the extent, in the manner and subject to the reporting made hereinafter.

We, Abbas Jawadwala & Associates, Company Secretaries, have examined:

- (a) all the documents and records made available to us and the explanation provided by Kome-On Communication Limited ("the listed entity"),
- (b) the filings/submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/filing, as may be relevant, which has been relied upon to make this certification, for the year ended on March 31, 2025 ("Review Period") in respect of compliance with the provisions of:
  - (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
  - (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations 2015**");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("**SEBI ICDR Regulation 2018**");
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("**SEBI SAST Regulation 2011**");
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not Applicable during the review period**)
- (e) Securities and Exchange Board of India (Share-Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not Applicable during the review period**)
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (**Not Applicable during the review period**)





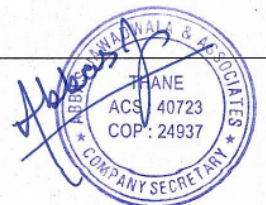
\*The pending compliances which have been complied with by the company are marked as annexure -1

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

| Sr. No | Observations / Remarks of the Practicing Company Secretary in previous reports   | Observations made in the secretarial compliance report for the year ended March 31, 2023* | Compliance Requirement (Regulations/circulars/guidelines, including specific clause) | Details of violations/ deviations and actions taken / penalty imposed, if any, on the listed entity | Remedial actions, if any, taken by the listed entity      | Comments of the PCS on the actions taken by the listed entity |
|--------|--|---|--|---|---|---|
| 1      | The Company is in the process of updating the website, and as per the management, the Company has already disseminated most of the documents on the website. | Website Disclosures are not updated   | Regulation 46 of SEBI LODR   | The entity took actions to update its website   | The Company has updated its website as per the regulation | The website of the company is now functional                  |

(c) We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

| Sr. no | Particulars  | Compliance Status (Yes/No/NA) | Observations / Remarks by PCS |
|--------|--|-------------------------------|-------------------------------|
| 1      | <b>Secretarial Standards:</b><br>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable | Yes                           |                               |



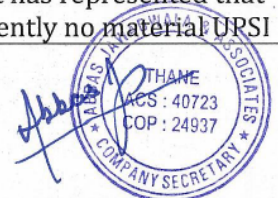


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|---|---|-----|---|
| 2 | <b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities.</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li></ul>                                       | Yes |   |
| 3 | <b>Maintenance and disclosures on the website:</b> <ul style="list-style-type: none"><li>The listed entity is maintaining a functional website.</li><li>Timely dissemination of the documents/information under a separate section on the website.</li><li>Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website</li></ul> | Yes |   |
| 4 | <b>Disqualification of Director:</b> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.</p>   | Yes | Based on the confirmation received from the Directors of the listed entity. |
| 5 | <b>Details related to Subsidiaries of listed entities have been examined w.r.t:</b> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>  | NA  | The company does not have any subsidiaries.                                 |
| 6 | <b>Preservation of Documents:</b> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations</p>   | Yes |   |





|    |   |     |   |
|----|---|-----|---|
|    | and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.  |     |   |
| 7  | <b>Performance Evaluation:</b><br><br>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.   | Yes |   |
| 8  | <b>Related Party Transactions:</b><br><br>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or<br><br>(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained. | NA  |   |
| 9  | <b>Disclosure of events or information:</b><br><br>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015, within the time limits prescribed thereunder.  | Yes |   |
| 10 | <b>Prohibition of Insider Trading:</b><br><br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.   | NO  | The Company is in the process of procuring designated software and implementing a Structured Digital Database for monitoring and maintaining records of Unpublished Price Sensitive Information (UPSI) in compliance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015.<br>At present, considering that the Company has no operational turnover and limited business activities, such records are being maintained manually. The management has represented that there is presently no material UPSI |





|    |  |     |  |
|----|--|-----|--|
|    |  |     | generated that may result in potential information leakage. Notices of Board Meetings and intimations regarding closure of the trading window were duly communicated to all designated persons in accordance with the applicable regulatory requirements.  |
| 11 | <b>Actions taken by SEBI or the stock exchange, if any:</b><br><br>No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder, except as provided under a separate paragraph herein. | NO  | BSE Limited issued a Show Cause Notice (SCN) dated June 10, 2025, to Kome-on Communication Ltd ("the Company") regarding the proposed compulsory delisting of its equity shares under the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021 and the applicable Listing Obligations. The Company submitted its reply on June 20, 2025. Thereafter, the Company received a notice for a hearing before the Delisting Committee, which granted additional time to address the pending compliance. Subsequently, the Company received a delisting order dated December 11, 2025, granting a period of four months, up to April 2026, to complete the required compliance. The Company is currently in the process of completing the pending compliances in pursuance of the revocation of suspension of trading. |
| 12 | <b>Resignation of statutory auditors from the listed entity or its material subsidiaries</b><br><br>In case of resignation of a statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/or its material subsidiary(ies) has/have complied with paragraph 6.1 and 6.2 of section V-D of chapter   | Yes | The casual vacancy in the office of the Statutory Auditor of the Company arose on June 21, 2025, consequent to the resignation of AMD & CO, Chartered Accountants (FRN: 130247W). In order to fill the said casual vacancy, the Board of Directors appointed Jitendra Chandulal Mehta & Co, Chartered  |





|    |  |     |   |
|----|--|-----|---|
|    | V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.                                       |     | Accountants (FRN: 104288W) as the Statutory Auditors of the Company on February 3, 2026, to hold office until the conclusion of the ensuing Annual General Meeting. |
| 13 | <b>Additional Non-compliances, if any:</b><br><br>No additional non-compliance observed for any SEBI regulation/circular/guidance note, etc. | Yes | The pending compliances which have been complied with by the company, are marked as annexure -1   |

We further report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the SEBI LODR Regulations 2015.

#### Assumptions & Limitations of Scope and Review:

1. Compliance with the applicable laws and ensuring the authenticity of documents and information furnished are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of the financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. This Report is limited to the Statutory Compliances on laws/regulations/guidelines listed in our report, which have been complied with by the Company up to the date of this Report pertaining to the financial year ended March 31, 2025.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, and standards is the responsibility of management. Our examination was limited to the verification of procedures on a random test basis.





7. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on a random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

**For Abbas Jawadwala & Associates  
Practicing Company Secretaries  
Peer Review Certificate No: 5850/2024**



**Abbas Jawadwala  
Proprietor  
Membership No. 40723  
Certificate of Practice No. 24937  
UDIN: A040723G004053028**

**Date: 10/03/2026  
Place: Thane**



# ABBAS JAWADWALA & ASSOCIATES

EMPOWERING GOVERNANCE

## Annexure-1

### KOME-ON COMMUNICATION LIMITED (L74110GJ1994PLC021216)

Authorised Capital: 15,01,00,000

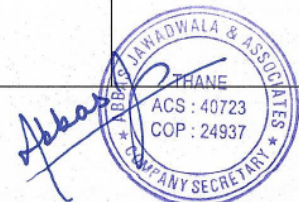
Paid-up Capital: 15,00,81,070

Registered Office Address: 3RD Floor, Chinubhai House, 7-B mrutbaug Colony, Opp Sardar Patel Stadium, Near Hindu Colony, Navrangpura, Navjivan, Ahmedabad, Gujarat, India, 380014

| S.NO | Compliance                      | Status   | Legal Provision   | Status   |
|------|---------------------------------|--|---|--|
| 1    | Composition of Board as on date | CFO: Sachin Mishra<br>CEO: Sachin Mishra<br>Executive Director: Abhishek Kyal (08184639)<br>Non Executive Director: Kusum Lata (06693671)<br>Non Executive Independent Director: Rinku Saini<br>Non Executive Independent Director : Ajay Suresh Yadav | Composition of the Board and other committee is complied as per the application regulation of the SEBI (Lodr) Regulations | Complied   |
| 2    | Company Secretary               | Sonia Bhimrajka appointed as Compliance officer of the Company on January 30, 2026   | Complied as per Regulation 6 of the Sebi (LODR)   | Complies   |
| 5    | Secretarial Auditor             | Anuj Gupta has appointed as Secretarial Auditor  |   | Appointed for 5 years in the Board meeting dated 24.02.2026 subject to the approval of the members in the AGM to be held on March 19, 2026 |

### BSE COMPLIANCE STATUS

| S.NO | Regulations                             | Compliances / Legal Provision   | Pending Compliances   | Status   |
|------|---|---|---|----------|
| 1    | Regulation 74(5) of DP Regulations 2018 | Certificate under Section 74(5) of SEBI (Depositories & Participants) Regulations, 2018 | June-2022<br>June 2023.<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024 | Complied |





# ABBAS JAWADWALA & ASSOCIATES

EMPOWERING GOVERNANCE

|   |                          |   |  |          |
|---|--------------------------|---|--|----------|
|   |                          |   | Sep-2024<br>Dec-2024<br>March-2025<br>June-2025<br>Sep-2025<br>Dec-2025  |          |
| 2 | <b>Regulation 31:</b>    | Shareholding pattern for the quarter Within 21 days from the end of quarter   | June-2022<br>June-2023.<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec-2024<br>March-2025<br>June-2025<br>Sep-2025<br>Dec-2025 | Complied |
| 3 | <b>Regulation: 13(3)</b> | Grievances Redressal mechanism - Statement stating status of investors complaint for the quarter ended Within 21 days from the end of quarter | June 2023.<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec-2024<br>March-2025<br>June-2025<br>Sep-2025<br>Dec-2025              | Complied |



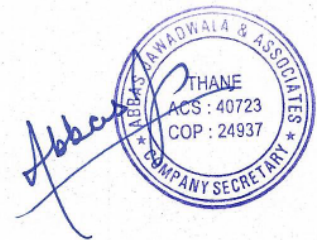


|   |   |   |   |          |
|---|---|---|---|----------|
| 4 | <b>Regulation 76(Reconciliation of Share Capital Audit):</b>  | Reconciliation of share capital audit report<br>With in 30 days of the end of the quarter   | June 2022<br>June 2023<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec- 2024<br>March-2025<br>June -2025<br>Sep-2025<br>Dec-2025 | Complied |
| 5 | <b>Regulation 27(2) :</b><br><br><b>Submission of integrated Report with in 30 days from the end of quarter</b> | This has reference to the SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 ("SEBI Circular") read along with Exchange's circular No: 20250102-4 dated January02, 2025, Circular No: 20250113-56 dated January 13, 2025 and Circular No.: 20250228-37 dated February 28, 2025 regarding implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities in relation to the filing of Integrated Filing-Governance.<br>In this connection, this is to inform you that:<br>1. The timeline for XBRL submission of Integrated Filing – Governance, from Quarter ended March, 2025 onwards is within 30 days from the end of quarter.<br>2. The listed entities are required to submit only Integrated Filing- Governance (XBRL format) within the | Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec- 2024<br>March-2025<br>June -2025<br>Sep-2025<br>Dec-2025                           | Complied |





|   |   |  |  |          |
|---|---|--|--|----------|
|   |   | prescribed timelines mentioned point no. 1 above.<br>3. From Quarter ended March 2025 onwards, the listed entities are not required to submit Corporate Governance and Investor Grievance Report using old format of XBRL utility. |  |          |
| 6 | <b>Regulation 29(1)(a): Intimation of Board Meeting</b> | Clear 2 days notice before the date of board meeting   | Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec- 2024<br>March-2025<br>June -2025<br>Sep-2025<br>Dec-2025              | Complied |
| 7 | <b>Regulation 33:</b>                                   | Board Meeting vis-a-vis Financial Result<br>Holding of Board Meetings:-For the quarter ended<br><br>Within 45 days from the end of quarter or 60 days from the year end of F.Y   | June 2022<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec- 2024<br>March-2025<br>June -2025<br>Sep-2025<br>Dec-2025 | complied |





|   |                                       |   |          |
|---|---------------------------------------|---|----------|
| 8 | <b>Integrated Filing - Financials</b> | Within 45 days from the end of quarter or 60 days from the year end of F.Y<br><br>(comprising Regulation 33 (3) (a) Financial Results alongwith Limited review report/Auditor's report, Regulation 23(9) Disclosure of Related Party Transactions | complied |
|---|---------------------------------------|---|----------|

## HALF YEARLY COMPLIANCES

| S.NO | Regulations  | Compliances / Legal Provision  | Pending Compliances   | Comment  |
|------|--|--|---|----------|
| 1    | <b>Regulation 23 (9) - Disclosures of related party transactions</b> | On the date of publication of standalone and consolidated financial results. The Disclosure of related party transactions shall be forming part of the Integrated Filing - Financials. | Sep 2020<br>June 2023.<br>Sep-2023.<br>Dec-2023<br>Mar-2024<br>June-2024<br>Sep-2024<br>Dec- 2024<br>March-2025<br>June -2025<br>Sep-2025<br>Dec-2025 | Complied |

