

KOME-ON COMMUNICATION LIMITED

CIN: L74110GJ1994PLC021216

Reg. Off.: 202, Amar Chamber, Station Road, Valsad, Gujarat

Email ID: secretarial.kocl@gmail.com //Mob. No: 9870545973//Web: www.komeon.co.in

Date: 28.05.2026

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: SUBJECT: Outcome of the Board Meeting held today on 28rd May, 2026 under Regulation 30 and regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

MEETING CONCLUSION TIME: 03.30 P.M.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Thursday, the 28th day of May, 2026 held via video conferencing which commenced at :300 P.M. and concluded at 03:30 P.M., considered and approved inter-alia:

1. The Audited Financial Results (Standalone) for the Quarter and year ended 31st March, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Independent Auditor's Report on Audited Financial Results (Standalone) of the Company for the quarter and year ended 31st March, 2026.
3. Declaration for unmodified opinion in terms of Regulation 33(3)(d) as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 for Audited Standalone Financial Results for the year ended on 31st March, 2026.
4. To consider and approve the execution of the Loan Agreement between the Company and Avance Ventures private Limited for availing a unsecured loan facility of INR 2,00,00,000/- (Rupees Two Crore Only) towards business and working capital requirements, carrying an interest rate of 2% per month, for a tenure of 5 years, subject to the terms and conditions set out in the Loan Agreement.

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



AUTHORISED SIGNATORY/DIRECTOR

Abhishek Kyal
Director
DIN: 08184639

Enclosed: As above



Jitendra Chandul 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 2026 and the year to date result for the year ended 31 March 2026, 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 2026, and its net profit and other comprehensive income and other financial information of the company for the quarter and year ended 31 March 2026

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.

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

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 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 2026 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 Chandul Mehta & Co.,
Chartered Accountants**

U. P. Vora



**Firm Reg. No.: 104288W
CA Umang Vora
Membership
No.: 150640
UDIN: 26150640ARCZKP9088**

**Place: Surendranagar
Date: 28/05/2026**

Kome-On Communication Ltd

CIN: L74110G1994PLC021216

202, Amar Chamber, Station Road, Valsad, Gujarat, 396001

Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2026

PART-1 (Rs. in Lakhs except EPS)

		STANDALONE				
		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-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Income					
	(a) Revenue From Operations	0.00	0.00	0.00	0.00	0.00
	(c) Other Income	0.00	0.00	0.00	0.00	0.05
	Total Income	0.00	0.00	0.00	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	0.00	0.00	0.00
	(e) Employee Benefits Expenses	1.78	0.00	0.00	1.78	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Professional Fees	80.96	0.00	0.00	80.96	0.00
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.25	0.13	0.20	6.68	1.38
	Total Expenses	88.99	0.13	0.20	89.42	1.38
3	Profit / (Loss) before exceptional items and tax (1-2)	-88.99	-0.13	-0.20	-89.42	-1.33
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	-88.99	-0.13	-0.20	-89.42	-1.33
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)	-88.99	-0.13	-0.20	-89.42	-1.33
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)	-88.99	-0.13	-0.20	-89.42	-1.33
13	Paid-up Equity Shares Capital / Face Value of Rs. 10/- each	1500.81	1500.81	1500.81	1500.81	1500.81
14	Earnings Per Share (For continuing operations)					
	(a) Before Exceptional items - Basic	(0.59)	(0.00)	(0.00)	(0.60)	(0.01)
	- Diluted	(0.59)	(0.00)	(0.00)	(0.60)	(0.01)
	(b) After Exceptional items - Basic	(0.59)	(0.00)	(0.00)	(0.60)	(0.01)
	- Diluted	(0.59)	(0.00)	(0.00)	(0.60)	(0.01)

Notes :

- The above unaudited financial results for the quarter ended March 31, 2026 have been reviewed by the audit committee and its recommendation have been approved by the Board of Directors as its meeting held on 28th May, 2026
- The Statutory Auditor of the company has carried out an Audit of the financial results for the quarter and year ended 31st March, 2026, 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 Chandul Mehta & Co
Chartered Accountants

U. P. Vora

CA Umang Vora
Membership No.: 150640
UDIN:
Place: Surendranagar
Date: 28/05/2026



KOME-ON COMMUNICATION LIMITED
For and on behalf of Kome-On Communication Ltd

Abhishek
AUTHORISED SIGNATORY/DIRECTOR

Abhishek Kyal
Managing Director
DIN: 08184639

Kusum

KUSUM LATA
Director
Date: 28/05/2026

Sachin Mishra
CEO/CFO

Sonia

Sonia Bhimrajka
Company Secretary

Kome-On Communication Ltd

CIN: L74110GJ1994PLC021216

202, Amar Chamber, Station Road, Valsad, Gujarat, 396001

Tel: 9870545973 Email-Id: secretarial.kocl@gmail.com Website: www.komeon.co.in

STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2026

Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at current year ended	As at previous year ended
		31.03.2026 (Audited)	31.03.2025 (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	0.45	0.77
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	0.45	0.77
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total current assets	0.45	0.77
3	Non-current assets classified as held for sale		-
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	0.45	0.77
B	Equity and liabilities		
1	Equity:		
	Equity attributable to owners of parent		
	Equity share capital	1,500.81	1,500.81
	Other equity	(1,604.35)	(1,514.92)
	Total equity attributable to owners of parent	(103.54)	(14.11)
	Non controlling interest	-	-
	Total equity	(103.54)	(14.11)
2	Liabilities		
	Current liabilities		
	Current financial liabilities:		
	Borrowings, current		
	Trade payables, current	84.02	3.21
	Other current financial liabilities	-	-
	Total current financial liabilities	84.02	3.21
	Other current liabilities	19.97	11.67
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Total current liabilities	19.97	11.67
	Total Liabilities	103.98	14.88
	Total equity and liabilities	0.45	0.77

For Jitendra Chandulal Mehta & Co
Chartered Accountants

U p vora

CA Umang Vora
Membership No.: 150640
UDIN:
Place: Surendranagar
Date: 28/05/2026



For Kome-On Communication Ltd

Abhishek *Sachin*
AUTHORISED SIGNATORY/DIRECTOR

Abhishek Kyal
Managing Director
DIN: 08184639

Sachin Mishra
CEO/CFO

Kusam
KUSUM LATA
Director
DIN: 06693671
Date: 28/05/2026

Sonia
Sonia Bhimrajka
Company Secretary

Kome-On Communication Ltd			
CIN: L74110GJ1994PLC021216			
202, Amar Chamber, Station Road, , Valsad , Gujarat, 396001			
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CASH FLOW STATEMENT AS ON 31.03.2026			
			(Rs. In Lakhs)
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		Current Year ended	Previous year ended
	Particulars	31.03.2026 (Audited)	31.03.2025 (Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(89.42)	(1.38)
	Adjustments for:		
	Depreciation and amortization expense	-	-
	Finance cost	-	-
	Adjustment during the year	-	-
	Operating profits before working capital changes	(89.42)	(1.38)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-	-
	(Increase)/ Decrease in Inventories	-	-
	Increase/ (Decrease) in Loans	-	-
	Increase/ (Decrease) in Trade payables	80.81	1.02
	(Increase)/ Decrease in other non current asset	-	-
	(Increase)/ Decrease in other current Financials asset	-	-
	Increase/(Decrease) in Provision	-	-
	(Increase)/Decrease in Short term Loans and advances	-	-
	Increase/(Decrease) in other current Liabilities and Provision for exps	8.30	-
	Cash generated from operations	(0.32)	(0.36)
	Income Taxes paid	-	-
	Net cash inflow/(outflow) from operating activities	(0.32)	(0.36)
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	(0.32)	(0.36)
	Cash and cash equivalents at the beginning of the financial year	0.77	1.13
	Cash and cash equivalents at the end of the financial year	0.45	0.77
	Cash and cash equivalents comprise of:		
	Cash in Hand	0.10	0.77
	Bank Balances (Current Accounts)	0.35	-
	Total	0.45	0.77

For Jitendra Chandulal Mehta & Co
Chartered Accountants

U.P. Vora

CA Umang Vora
Membership No.: 150640
UDIN:
Place: Surendranagar
Date: 28/05/2026



KOME-ON COMMUNICATION LIMITED
For and on behalf of Kome-On Communication Ltd

Abhishek
AUTHORISED SIGNATORY/DIRECTOR

Abhishek Kyal
Managing Director
DIN: 08184639

Sachin Mishra
CEO/CFO

Kusum
KUSUM LATA
Director
DIN: 06693671

Sonli
Sonli Bhumrajka
Company Secretary

Date: 28/05/2026

KOME-ON COMMUNICATION LIMITED

Balance Sheet as on 31st March, 2026

(Rs in Lakhs)

Particulars	Note No.	31/03/2026	31/03/2025
ASSETS			
Non - Current Assets			
Property, Plant and Equipment		-	-
Total Non-Current Assets		-	-
Current Assets			
Financial Assets			
i. Cash and Cash Equivalents	1	0.45	0.77
ii. Loans and Advances	2	-	-
iii. Other Financial Assets		-	-
Other Current Assets	3	-	-
Total Current Assets		0.45	0.77
Total Assets		0.45	0.77
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	4	1,500.81	1,500.81
Other Equity and Reserves	5	(1,604.35)	(1,514.92)
Total Equity		(103.54)	(14.11)
Current Liabilities			
Financial Liabilities			
i. Trade Payables	6	84.02	3.21
Other Current Liabilities	7	19.97	11.67
Total Current Liabilities		103.98	14.88
Total Liabilities		103.98	14.88
Total Equity and Liabilities		0.45	0.77

The accompanying notes form an integral part of the financial statements.
As per our Report of even date

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

Umang Vora
Partner
M. No. 150640

Place: Surendranagar
Date: 28/05/2026
UDIN:



For and on behalf of the Board

KOME-ON COMMUNICATION LIMITED

Abhishek
AUTHORISED SIGNATORY/DIRECTOR
Abhishek Kayal
Director
DIN:08184639
Kufam

KUSUM LATA
Director
DIN: 06693671
Place: Ahmedabad
Date: 28/05/2026

Sachin
Sachin Mishra
CEO/CFO

Sonia
Sonia Bhimrajka
Company Secretary

KOME-ON COMMUNICATION LIMITED

Statement of Profit and Loss for the year ended 31st March, 2026

(Rs in Lakhs)

(Rs in Lakhs)

Particulars	Note No.	31/03/2026	31/03/2025
Revenue from Operations		-	-
Other Income	8	-	-
Other Gains/ (Losses)- Net		-	-
Total income		-	-
Expenses			
Employee Benefits expenses	9	1.78	-
Finance Cost	10	-	-
Depreciation and Amortization expense		-	-
Other Expenses	11	87.64	1.38
Total Expenses		89.42	1.38
Profit/(loss) before exceptional items and tax		(89.42)	(1.38)
Exceptional Items			
Provision for Doubtful debts		-	-
Profit Before Tax		(89.42)	(1.38)
Income tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Profit (Loss) for the period from continuing operations		(89.42)	(1.38)
Profit (Loss) for the period		(89.42)	(1.38)
Earnings per equity share			
Basic		(0.60)	(0.01)
Diluted		(0.60)	(0.01)

The accompanying notes form an integral part of the financial statements.

As per our Report of even date

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



U/P Vora
Umang Vora
Partner
M. No. 150640

Place: Surendranagar
Date: 28/05/2026
UDIN:

For and on behalf of KOME-ON COMMUNICATION LIMITED

Abhishek
AUTHORISED SIGNATORY/DIRECTOR

Abhishek Kayal
Director
DIN:08184639

Kusam
KUSUM LATA
Director
DIN: 06693671

Date: 28/05/2026

Sachin
AUTHORISED SIGNATORY/DIRECTOR

Sachin Mishra
CEO/CFO

Sania
Sonia Bhimrajka
Company Secretary

KOME-ON COMMUNICATION LIMITED

Cash Flow Statement for the year ended 31st March, 2026

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash flow from operating activities		
Profit for the year	(89.42)	(1.38)
Adjustments for		
Depreciation and amortization expense	-	-
Interest on IT Refund	-	-
Operating Profit before Working Capital Changes	(89.42)	(1.38)
Decrease / (Increase) in Trade Receivables	-	-
Decrease / (Increase) in Inventories	-	-
(Increase)/ Decrease in other current Financials asset	-	-
(Decrease) / Increase in Trade Payables	80.81	1.02
(Decrease) / Increase in Other Current liabilities	8.30	-
Decrease / (Increase) in Short Term Loans and Advances	-	-
Decrease / (Increase) in Other Current Assets	-	-
Cash generated from operations		
Income taxes paid	-	-
Interest on IT Refund	-	-
Net cash flow from operating activities	(0.32)	(0.36)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	-
Purchase of investments	-	-
Short term loans given	-	-
Short term loans Repayment received	-	-
Proceeds from sale of plant, property and equipment	-	-
Proceeds from sale of investment	-	-
Repayment of loans by employees and related parties	-	-
Net cash flow from investing activities	-	-
Cash flow from financing activities		
Proceeds from issue of shares	-	-
Increase in Long term borrowings	-	-
Decrease in Long term borrowings	-	-
Share issue costs	-	-
Repayment of borrowings	-	-
Finance lease payments	-	-
Interest paid	-	-
Dividends paid to company shareholders	-	-
Net cash flow from financing activities	-	-
Net Increase/ decrease in cash and cash equivalents	(0.32)	(0.36)
Cash and cash equivalents at beginning of the financial year	0.77	1.13
Effects of exchange rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at end of the year	0.45	0.77

Reconciliation of cash and cash equivalents as per the cash flow statement

Cash and cash equivalents as per above comprise of the following

Particulars	31/03/2026	31/03/2025
Cash in Hand	0.10	0.77
Bank Balance	0.35	-
Balances as per statement of cash flows	0.45	0.77

The accompanying notes form an integral part of the financial statements.

As per our Report of even date

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



U.P. Vora
Umang Vora
Partner
M. No. 150640
Place: Surendranagar
Date: 28/05/2026
UDIN:

For and on behalf of the Board

KOME-ON COMMUNICATION LIMITED

Abhishek Kava
Abhishek Kava
Director

Kusum
KUSUM LATA
Director

DIN: 08184639
DIN: 06693671

Sachin
Sachin Mishra
CEO/CFO

Sonia
Sonia Bhilmrajka
Company Secretary

DIN: 06693671

1) Cash and cash equivalents

(Rs in Lakhs)

Particulars	31/03/2026	31-Mar-25
Balances with banks		
- in current accounts	0.35	-
Cash on hand	0.10	0.77
Total cash and cash equivalents	0.45	0.77

2) Loans & Advances

Particulars	31/03/2026	31-Mar-25
Intercompany Loans	-	-
Less; Impairment loss	-	-
Total loans and advances	-	-

3) Other Current Assets

Particulars	31/03/2026	31-Mar-25
Prepaid Fees	-	-
Total Other Current Assets	-	-

4) Equity Share Capital

Particulars	31/03/2026	31-Mar-25
	Amount	Amount
Authorised		
15,01,00,00 Equity Shares of Rs. 10 each	1,501.00	1,501.00
	1,501.00	1,501.00
Issued Subscribed & Paid up		
1,50,08,107 Equity Shares of Rs. 10 each fully paid up	1,500.81	1,500.81
Total Issued Subscribed & Paid up	1,500.81	1,500.81

(i) Movement in equity share capital

Particulars	Amount	Number of shares
As at 1 April 2025	1,500.81	1,50,08,107.00
Issued during the year	-	-
as at 31 March 2026	1,500.81	1,50,08,107.00

(ii) Details of Shareholding of Promoters

Promoter Name	For FY 2025-26		For FY 2024-25		
	Number of Shares held	% of Total Shares	Number of Shares held	% of Total Shares	% Change during the year
KARTIK SHANTILAL VADWALA	1,000	0.01%	1,000	0.01%	0%
DR. RAVI SAXENA MANJU	100	0.00%	100	0.00%	0%
SUCHITA ILESH SHAH	500	0.00%	500	0.00%	0%
DR. KIRAN RAVI SAXENA	100	0.00%	100	0.00%	0%
DAYA RATAN BHATNAGAR	100	0.00%	100	0.00%	0%
MANJU DAYARATAN BHATNAGAR	100	0.00%	100	0.00%	0%
PARULBEN MAHESHBHAI JAVIA	1,000	0.01%	1,000	0.01%	0%

5 Reserves and surplus

Particulars	31/03/2026	31/03/2025	
Securities Premium Account	100.00		100.00
Statutory Reserve u/s 45IC of RBI Act	1.19		1.19
Retained earnings			
Opening balance	(1,616.11)	(1,614.73)	
Profit /Loss for the year	(89.42)	(1.38)	
Closing Balance	(1,705.53)	-	(1,616.11)
Total reserves and surplus	(1,604.35)		(1,514.92)

6) Trade Payables

Particulars	31/03/2026	31/03/2025
Trade Payables	84.02	3.21
Total Trade Payables	84.02	3.21

Trade Payables Ageing Schedule as on 31-03-2026

Particulars	Outstanding for following periods from the due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	80.81	3.21	-	-	84.02
iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed Dues- Others	-	-	-	-	-

7) Other Current Liabilities

Particulars	31/03/2026	31/03/2025
Other Payable	10.04	10.04
Audit Fees Payable	1.93	1.63
TDS Payable	8.00	-
Total Other Current Liabilities	19.97	11.67

8) Other Income		
<i>(Rs in Lakhs)</i>		
Particulars	31/03/2026	31/03/2025
Amount Written Back	0	-
Total Other Income	0	-

9) Employee Benefits expenses		
Particulars	31/03/2026	31/03/2025
Salary to employee	1.78	-
Total Other Income	1.78	-

9) Employee Benefits expenses		
Particulars	31/03/2026	31/03/2025
Bank Charges	0	-
Total Other Income	0	-

10) Other Expenses		
Particulars	31/03/2026	31/03/2025
Office Expenses	0.37	1.38
Professional Fees	80.66	-
Listing Expenses	3.49	-
Audit Fees	0.30	-
Rent	0.10	-
Rates and Taxes	0.63	-
Round Off	0.00	-
RTA Charges	1.91	-
Annual Renewal Software	0.18	-
Total	87.64	1.38

Notes to Financial Statements for the year ended 31st March 2026

Note 11

Significant Accounting Policies and Notes thereon

Corporate Information:

KOME-ON COMMUNICATION LIMITED (the company) is a Public limited company domiciled in India and incorporated under the provisions of the Companies Act, Corporate Identity Number: L74110GJ1994PLC021216

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

a. Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act. The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

b. Basis of preparation of financial statements

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1st April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2026, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements").

These financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements

The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest Thousands, except otherwise indicated. Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

c. Use of estimates and judgements

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances.

Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

a. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

b. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals, or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing, and financing activities of the company are segregated.

c. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

d. Cash and cash equivalent

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

e. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

f. Recoverability of trade receivables

Required judgements are used in assessing the recoverability of overdue trade receivables and for determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate risk of non-payment.

g. Loans & advances and Receivables & Payables

No Loans and advances given during the year

h. Property, Plant and Equipment (PPE) & Intangible Assets

The Company does not hold any Property, Plant and Equipment.

No Immovable property was held by the company during the financial year.

The Company does not hold any intangible assets.

i. Inventories

The Company did not hold any inventories during the year.

j. Statutory Dues

The Company is generally regular in depositing undisputed statutory dues, such as Income Tax, with appropriate authorities.

The Company is not liable for Goods and Service Tax (GST), Provident Fund, or Employees' State Insurance (ESI).

No undisputed arrears of statutory dues were outstanding as of 31st March 2026 for a period exceeding six months.

k. Other Required Disclosures

Related Party Transactions

All transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, and have been disclosed in the financial statements as required by applicable Accounting Standards.

Going Concern

Based on financial ratios and management plans, there is no material uncertainty indicating that the Company is incapable of meeting its liabilities existing at the balance sheet date as and when they fall due within one year.