

**KOME-ON COMMUNICATION LTD**

CIN: L74110GJ1994PLC021216

Reg. Off.: Block Number 338/Paiky 6/2, Dhamdachi Village Tal. & Dist. Valsad, Gujarat 396001.

Email ID: [info@komeon.in](mailto:info@komeon.in) //Tel. No: 67085160 //Web: [www.komeon.in](http://www.komeon.in)

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**Date: 14.11.2022**

To,  
Corp Relation Department  
**The Bombay Stock Exchange Limited**  
P. J. Tower, Dalal Street,  
Mumbai-400001.

**BSE Scrip Code: 539910**

**Sub: Outcome of the Board meeting held on Monday, 14<sup>th</sup> November, 2022.**

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. 14<sup>th</sup> November, 2022, have approved the Unaudited financial results for the quarter ended 30<sup>th</sup> September, 2022, which was reviewed by the Audit Committee.

Please find enclosed copy of the Unaudited financials result for the quarter ended 30<sup>th</sup> September, 2022 in terms of regulation 33(3) (a) SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 along with the audit report.

Meeting commenced at 3.45 P.M. and concluded at 4.30 P.M.

**For Kome-On Communication Limited**

**Ashish Rajeshbhai Patel**  
**Director**  
**DIN: 07659614**



# KOME-ON COMMUNICATION LIMITED

CIN:L74110GJ1994PLC021216

Reg. Off.: Block No.336/6/2, Dhamdachi Village, Taluka & District Valsad, Gujrat 396001

Tel No. 079-26562049 | Website: www.komeon.in | Email ID: info@komeon.in

## Statement of Assests and Liabilities as at 30th September, 2022

|         |   | (Rs. In Lakhs)        |                        |
|---------|---|-----------------------|------------------------|
| Sr. No. | Particulars   | As at 30 th Sep, 2022 | As at 31st March, 2022 |
| 1       | <b>ASSETS</b>   |                       |                        |
|         | <b>Non-current assets</b>                                 |                       |                        |
| (a)     | Property , plant and equipment                            |                       |                        |
| (b)     | Financial Asset   |                       |                        |
|         | (i) Investments   |                       |                        |
|         | (ii) Trade receivables                                    |                       |                        |
|         | (iii) Loans & Advances                                    | 1,412.46              | 1409.36                |
|         | (iv) Deposits   |                       |                        |
| (c)     | Deffered Tax Assets (net)                                 |                       |                        |
| (d)     | Other Non Current Assets                                  |                       |                        |
|         | <b>Total non-current assets</b>                           | <b>1,412.46</b>       | <b>1409.36</b>         |
|         | <b>Current assets</b>                                     |                       |                        |
| (a)     | Inventories   |                       |                        |
| (b)     | Financial assets  |                       |                        |
|         | (i) Investments   |                       |                        |
|         | (ii) Trade receivables                                    |                       |                        |
|         | (iii) Cash and cash equivalent                            | 1.36                  | 7.36                   |
|         | (iv) Bank Balances other than above (iii)                 | 0.54                  | 0.67                   |
|         | (v) Loans   |                       |                        |
|         | (v) Other financial assets                                |                       |                        |
| (b)     | Current Tax Asset (net)                                   |                       |                        |
| (c)     | Other current assets                                      | 29.42                 | 29.61                  |
|         | <b>Total current assets</b>                               | <b>31.32</b>          | <b>37.64</b>           |
|         | <b>TOTAL ASSETS</b>                                       | <b>1,443.78</b>       | <b>1447.00</b>         |
| II.     | <b>EQUITY AND LIABILITIES</b>                             |                       |                        |
|         | <b>Equity</b>   |                       |                        |
| (a)     | Share Capital   | 1,500.81              | 1,500.81               |
| (b)     | Other equity (Reserve & Surplus)                          | (58.21)               | (55.62)                |
|         | <b>Equity attributable to shareholders of the Company</b> |                       |                        |
| (a)     | Non-controlling interests                                 | -                     | -                      |
|         | <b>Total Equity</b>                                       | <b>1,442.60</b>       | <b>1,445.19</b>        |
| 2       | <b>Liabilities</b>  |                       |                        |
|         | <b>Non-Current Liabilities</b>                            |                       |                        |
| (a)     | Financial liabilities                                     |                       |                        |
|         | (i) Long-term borrowings                                  | -                     | -                      |
|         | (ii) Trade Payables                                       | -                     | -                      |
|         | (iii) Other financial liabilities                         | -                     | -                      |
| (b)     | Provisions  |                       |                        |
| (c)     | Deferred Tax Liability (net)                              |                       |                        |
| (d)     | Other Non Current Liability                               |                       |                        |
|         | <b>Total Non-current liabilities</b>                      |                       |                        |
|         | <b>Current liabilities</b>                                |                       |                        |
| (a)     | Financial Liabilities                                     |                       |                        |
|         | (i) Short-term borrowings                                 | -                     | -                      |
|         | (ii) Trade Payables                                       | -                     | 0.18                   |
|         | (iii) Other financial liabilities                         | -                     | -                      |
| (b)     | Other Current Liabilities (net)                           | -                     | 0.45                   |
| (c)     | Provisions  | 1.18                  | 1.18                   |
| (d)     | Current Tax Liability (net)                               | -                     | -                      |
|         | <b>Total current liabilities</b>                          | <b>1.18</b>           | <b>1.81</b>            |
|         | <b>TOTAL EQUITY AND LIABILITIES</b>                       | <b>1,443.78</b>       | <b>1,447.00</b>        |



Place: Mumbai  
Date: 14/11/2022

For and On Behalf of the Board of Directors of  
Kome-On Communication Limited

*(Signature)*  
**ASHISH RAJESHBHAI PATEL**  
MANAGING DIRECTOR  
DIN :-07659614



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Email ID: info@komeon.in/ Tel. No.: 67085160/web:www.komeon.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH SEPTEMBER 2022**

(Rs. In Lakhs)

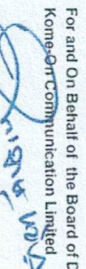
| Particulars   | Half year ended |               | Quarter ended |              | Year ended    |
|---|-----------------|---------------|---------------|--------------|---------------|
|   | 30.09.2022      | 30.09.2021    | 30.09.2022    | 30.09.2021   |               |
|   | Unaudited       | Unaudited     | Unaudited     | Unaudited    |               |
| <b>Income from Operations:</b>  |                 |               |               |              |               |
| Revenue from operations   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| Other Income  | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| Revenue from operations   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| <b>Other Income</b>   |                 |               |               |              |               |
| <b>Total Income from Operations</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>   |
| <b>Expenses</b>   |                 |               |               |              |               |
| a) Cost of materials consumed   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| b) Purchase of Stock in Trade   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| c) Changes in Inventory of finished goods, work in progress and stock in trade                          | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| d) Employee benefit expenses  | 2.51            | 4.23          | 0.83          | 1.68         | 9.27          |
| e) Depreciation and amortisation expenses   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| f) Other expenses   | 0.01            | 0.62          | 0.00          | 0.01         | 10.24         |
| g) Listing Fees   | 0.00            | 7.08          | 0.00          | 7.08         | 0.00          |
| Total expenses  | 2.52            | 11.93         | 0.83          | 1.69         | 19.51         |
| <b>3. Profit(loss) from operations before other income, finance costs and exceptional items</b>         | <b>-2.52</b>    | <b>-11.93</b> | <b>-0.83</b>  | <b>-1.69</b> | <b>-19.51</b> |
| 4. Other Income   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| <b>5. Profit(loss) from ordinary activities before finance costs and exceptional items</b>              | <b>-2.52</b>    | <b>-11.93</b> | <b>-0.83</b>  | <b>-1.69</b> | <b>-19.51</b> |
| 6. Finance costs  | 0.07            | 0.04          | 0.05          | 0.03         | 0.01          |
| <b>7. Profit(loss) from ordinary activities after finance costs but before exceptional items</b>        | <b>-2.59</b>    | <b>-11.97</b> | <b>-0.88</b>  | <b>-1.72</b> | <b>-19.51</b> |
| 8. Exceptional items  | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| <b>9. Profit(loss) from ordinary activities before tax</b>  | <b>-2.59</b>    | <b>-11.97</b> | <b>-0.88</b>  | <b>-1.72</b> | <b>-19.51</b> |
| 10. Tax expense   | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| <b>11. Net Profit / (Loss) from ordinary activities after tax</b>                                       | <b>-2.59</b>    | <b>-11.97</b> | <b>-0.88</b>  | <b>-1.72</b> | <b>-19.51</b> |
| 12. Extraordinary items (net of tax expense)  | 0.00            | 0.00          | 0.00          | 0.00         | 0.00          |
| <b>13. Net Profit/(Loss) for the period</b>   | <b>-2.59</b>    | <b>-11.97</b> | <b>-0.88</b>  | <b>-1.72</b> | <b>-19.51</b> |
| 14. Equity Share Capital  | 1500.81         | 1500.81       | 1500.81       | 1500.81      | 1500.81       |
| 15. Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year | -55.62          | -36.10        | -55.62        | -55.62       | -55.62        |
| <b>16. Earning per share (of Rs. 10/- each) (for continuing and discontinued standards)</b>             |                 |               |               |              |               |
| Basic   | -0.02           | -0.08         | -0.01         | -0.01        | -0.07         |
| Diluted   | -0.02           | -0.08         | -0.01         | -0.01        | -0.13         |

**Notes:-**

- The above results have been reviewed and approved by the Board of Directors at their respective Meetings held on 14th of November, 2022
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the BSE website and the website of the Company at www.igciols@gmail.com

Place : Mumbai  
 Dated: 14/11/2022



For and On Behalf of the Board of Directors of  
 Kome-On Communication Limited  
  
 ASHISH RAJESHBHAI PATEL  
 MANAGING DIRECTOR  
 DIN:-07659614



**KOME-ON COMMUNICATION LIMITED**

CIN:L74110GJ1994PLC021216

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Tel No. 079-26562049 | Website: www.komeon.in | Email ID: info@komeon.in

**Cash Flow Statement for Half Year Ended 30th September, 2022**

| Particulars   | For Half Year Ended<br>30th September, 2022 |               | For Half Year Ended<br>30th September, 2021 |               |
|---|---|---------------|---|---------------|
|   | Unaudited                                   |               | Unaudited                                   |               |
|   | Rs  | Rs            | Rs  | Rs            |
| <b>A. Cash flow from operating activities</b>                           |   |               |   |               |
| Net Profit / (Loss) before tax  |   | (2.59)        |   | (11.97)       |
| Add Extraordinary items   |   | -             |   | -             |
| Exceptional items   |   | -             |   | -             |
|   |   | (2.59)        |   | (11.97)       |
| <i>Adjustments for:</i>   |   |               |   |               |
| Depreciation and amortisation   |   |               |   |               |
| Finance costs   | 0.07  |               | 0.04  |               |
| Interest income   | -   |               | -   |               |
| Interest on IT Refund   | -   |               | -   |               |
| Dividend income   | -   |               | -   |               |
| Net (gain) / loss on sale of Assets                                     | -   |               | -   |               |
| Fixed Assets Written off  | -   |               | -   |               |
| Bad Debts Written off   | -   |               | -   |               |
| Rental income from operating leases                                     | -   |               | -   |               |
| Deferred Tax Liabilities  | -   |               | -   |               |
| Liabilities / provisions no longer required written back                | -   |               | -   |               |
| Discounts Received  | -   |               | -   |               |
| Net unrealised exchange (gain) / loss                                   | -   |               | -   |               |
|   |   | 0.07          |   | 0.04          |
| Operating profit / (loss) before working capital changes                |   | (2.52)        |   | (11.93)       |
| <i>Changes in working capital:</i>                                      |   |               |   |               |
| <i>Adjustments for (increase) / decrease in operating assets:</i>       |   |               |   |               |
| <i>Investments</i>  |   |               |   |               |
| Inventories   | -   |               | -   |               |
| Trade receivables   | -   |               | -   |               |
| Short-term loans and advances   | -   |               | -   |               |
| Long-term loans and advances  | -   |               | 6.40  |               |
| Other Financial Assets  | -   |               | -   |               |
| Other current assets  | 0.19  |               | -   |               |
| Other non-current assets  | -   |               | -   |               |
| <i>Adjustments for increase / (decrease) in operating liabilities:</i>  |   |               |   |               |
| Trade payables  | 0.18  |               | (0.71)                                      |               |
| Borrowings  | -   |               | -   |               |
| Other Financial liabilities   | -   |               | -   |               |
| Other current liabilities   | 0.45  |               | 6.41  |               |
| Short-term provisions   | -   |               | -   |               |
| Long-term provisions  | -   |               | -   |               |
|   |   | (0.44)        |   | 12.10         |
| Cash flow from extraordinary items                                      |   | (2.96)        |   | 0.17          |
| Cash generated from operations  |   | (2.96)        |   | 0.17          |
| Net income tax (paid) / refunds   |   | -             |   | -             |
| OCI   |   |               |   |               |
| <b>Net cash flow from / (used in) operating activities (A)</b>          |   | <b>(2.96)</b> |   | <b>0.17</b>   |
| <b>B. Cash flow from investing activities</b>                           |   |               |   |               |
| Capital expenditure on fixed assets, including capital advances         | -   |               | -   |               |
| Proceeds from sale of fixed assets                                      | -   |               | -   |               |
| Movement in long-term Investments                                       | -   |               | -   |               |
| Interest received   | -   |               | -   |               |
| Investment in Fixed deposit   | -   |               | -   |               |
| Purchase of Fixed Asset   | -   |               | -   |               |
| (Increase)/Decrease in Loans and Advances                               | (3.10)                                      |               | -   |               |
| Purchase of mobile  | -   |               | -   |               |
| Rental income from operating leases                                     | -   |               | -   |               |
| <b>Net cash flow from / (used in) investing activities (B)</b>          |   | <b>(3.10)</b> |   | <b>-</b>      |
| Net income tax (paid) / refunds   |   |               |   |               |
| <b>C. Cash flow from financing activities</b>                           |   |               |   |               |
| Inter Corporate Deposits  | -   |               | -   |               |
| Movement in Borrowing   | -   |               | -   |               |
| Finance cost  |   | 0.07          |   | 0.04          |
| <b>Net cash flow from / (used in) financing activities (C)</b>          |   | <b>(0.07)</b> |   | <b>(0.04)</b> |
| <b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>   |   | <b>(6.13)</b> |   | <b>0.13</b>   |
| Cash and cash equivalents at the beginning of the year                  |   | 8.03          |   | 7.90          |
| <b>Cash and cash equivalents at the end of the year (Refer Note 4c)</b> |   | <b>1.90</b>   |   | <b>8.03</b>   |



For and On Behalf of the Board of  
Kome-On Communication Limited

ASHISH RAJESHBHAI PATEL  
MANAGING DIRECTOR  
DIN :-07659614

Place: Mumbai  
Date: 14/11/2022





# AMD & CO.

## Chartered Accountants

402 - A, Chandan Chambers,  
138, Modi Street, Fort,  
Mumbai - 400 001  
Tel : +91 22-6633 1574/6654 1574  
E-mail : [amd@amd.net.in](mailto:amd@amd.net.in)  
Website : [www.amd.net.in](http://www.amd.net.in)

### LIMITED REVIEW REPORT

To,  
The Board of Directors,  
KOME-ON COMMUNICATION LIMITED  
Mumbai

#### Subject: Limited Review Report

We have reviewed the accompanying Statement of unaudited Financial Results of KOME-ON COMMUNICATION LIMITED (the "Company"), for the period ended 30<sup>th</sup> September, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 generally accepted accounting principles in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting standards (Ind AS) and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.





# **AMD & CO.**


## **Chartered Accountants**

402 - A, Chandan Chambers,  
138, Modi Street, Fort,  
Mumbai - 400 001  
Tel : +91 22-6633 1574/6654 1574  
E-mail : [amd@amd.net.in](mailto:amd@amd.net.in)  
Website : [www.amd.net.in](http://www.amd.net.in)

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the half year results:

- i. Are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard ; and
- ii. Give a true and fair view of the net loss and other financial information for the quarter ended 30<sup>th</sup> September,2022 as well as to date results for the period from 01<sup>st</sup> April,2022 to 30<sup>th</sup> September,2022.

**For AMD & CO**  
**Chartered Accountants**  
**Firm Registration No- 130247W**

  
**Arvind M Darji**  
**Partner**  
**Membership No.: 041748**



**Date: 14<sup>th</sup> November,2022**  
**Place: Mumbai**  
**UDIN: 22041748BDAZBO2915**