

# FONE4 COMMUNICATIONS(INDIA) LIMITED

Registered Office: Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally Kerala Ernakulam - 682024  
CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

Date: 14<sup>th</sup> November, 2022

To,  
The Manager,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street ,  
Mumbai - 400001.

Company Symbol: FONE4  
Scrip Code: 543521

**Subject: Revised Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on **Monday, 14<sup>th</sup> November, 2022** at the registered office of the Company at **Door no. 34/664, Omar Square, Ground Floor, Toll JN Edappally Kerala Ernakulam - 682024, India** have approved the following matters:

- Standalone Audited Financial Results of the Company for the half year and year ended **31<sup>st</sup> March, 2022** along with the Audit Report of the Statutory Auditors,
- Standalone Unaudited Financial Results of the Company for the half year ended **30<sup>th</sup> September, 2022**, along with the Limited Review Report of the Statutory Auditors.

The meeting of the Board of Directors commenced at 10:30 P.M. and concluded at 11:00 P.M.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

For & on behalf of  
Fone4 Communications(India) Limited



Sayyed Hamid  
Managing Director  
DIN: 05167876



**FONE4 COMMUNICATIONS (INDIA) LIMITED**

Regd. Office : Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally, Kerala, Ernakulam 682024

CIN: U51506KL2014PLC036625, Email: hamid@fone4.in

**STATEMENT OF AUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2022**

Rs. In Lakhs

Sl.No	Particulars	Half year ended			Year ended	
		31.03.2022	31.03.2021	30.09.2021	31.03.2022	31.03.2021
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	<b>Income</b>					
	a) Revenue from operations	2,402.57	3,788.36	2,615.68	5,018.25	6,313.93
	b) Other income	165.49	37.87	11.17	176.66	59.77
	<b>Total income</b>	<b>2,568.05</b>	<b>3,826.23</b>	<b>2,626.86</b>	<b>5,194.91</b>	<b>6,373.70</b>
2	<b>Expenses</b>					
	a) Purchase of Inventories	1,961.43	3,597.41	2,452.63	4,414.11	5,995.68
	b) Changes in inventories of stock in trade	55.93	(201.45)	(113.94)	(58.01)	(491.00)
	c) Employee benefits expense	101.77	81.42	65.96	167.73	141.50
	d) Finance costs	46.92	110.10	32.32	79.24	183.50
	e) Depreciation and amortisation expense	54.74	36.17	29.02	83.76	67.90
	f) Other expenses	312.76	203.94	152.34	465.10	465.73
	<b>Total expenses</b>	<b>2,533.60</b>	<b>3,827.59</b>	<b>2,618.33</b>	<b>5,151.93</b>	<b>6,363.32</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>34.45</b>	<b>(1.36)</b>	<b>8.53</b>	<b>42.98</b>	<b>10.38</b>
4	Exceptional Items	83.99	-	-	83.99	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>118.43</b>	<b>(1.36)</b>	<b>8.53</b>	<b>126.97</b>	<b>10.38</b>
6	Tax expense					
	- Income tax expenses	19.84	-	-	19.84	-
	- Deferred tax expenses	29.84	-	-	29.84	(6.15)
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>68.75</b>	<b>(1.36)</b>	<b>8.53</b>	<b>77.29</b>	<b>16.53</b>
8	Other comprehensive income (OCI)					
	Items that will not be reclassified to profit and loss	-	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit and loss	-	-	-	-	-
9	<b>Total comprehensive income for the period (7+8)</b>	<b>68.75</b>	<b>(1.36)</b>	<b>8.53</b>	<b>77.29</b>	<b>16.53</b>
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,025.00	175.00	575.00	1,025.00	175.00
11	Other Equity (excluding revaluation reserve)	-	-	-	(153.92)	(231.19)
12	Earnings per share (of Rs.10/- each)	1.52	(0.08)	0.19	1.71	0.94
	Basic & Diluted (Rs.)					

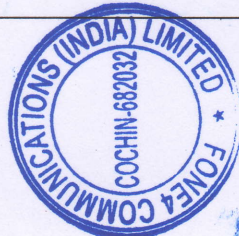
**Notes:-**

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14th November 2022.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

**3 Assets & Liabilities** Rs. In Lakhs

Particulars	Standalone	
	31.03.2022	31.03.2021
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	1,025.00	175.00
b) Reserves and surplus	(153.92)	(231.19)
<b>Total Equity</b>	<b>871.08</b>	<b>(56.19)</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	95.27	992.45
b) Other long-term liabilities	-	350.00
c) Long-term provisions	3.85	3.85
<b>Total non-current liabilities</b>	<b>99.11</b>	<b>1,346.30</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	72.64	569.59
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,837.57	2,338.00
c) Other current liabilities	276.82	301.29
d) Short-term provisions	24.18	-
<b>Total current liabilities</b>	<b>3,211.21</b>	<b>3,208.88</b>
<b>Total equity and liabilities</b>	<b>4,181.41</b>	<b>4,498.99</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment	227.08	225.25
b) Long-term loans and advances	830.69	575.00
c) Other non-current assets	-	-
d) Deferred tax assets (Net)	57.89	87.73
<b>Total non-current assets</b>	<b>1,115.65</b>	<b>887.98</b>
<b>2 Current assets</b>		
a) Inventories	2,044.22	1,986.21
b) Trade receivables	183.35	1,367.02
c) Cash and bank balances	12.00	26.73
d) Short-term loans and advances	825.32	128.51
e) Other current assets	0.87	102.55
<b>Total current assets</b>	<b>3,065.77</b>	<b>3,611.01</b>
<b>Total assets</b>	<b>4,181.41</b>	<b>4,498.99</b>

*Handwritten signature*





ALONE STATEMENT OF CASH FLOWS	Rs. In Lakhs	
	For year ended	
	31.03.2022	31.03.2021
<b>A. Cash flow from operating activities</b>	42.98	10.38
Profit/(loss) before tax	(83.99)	-
Adjustments for :	83.76	67.90
Prior period items	-	-
Depreciation and amortisation expense	(156.63)	-
Net (profit)/ loss on disposal of property, plant and equipment	79.24	183.50
Credit balance written back	(34.64)	261.78
Interest Expenses	(58.01)	(491.00)
<b>Changes in assets and liabilities</b>	1,183.67	14.01
(Increase) / Decrease in inventories	(952.50)	(51.28)
(Increase) / Decrease in trade receivables	131.52	9.08
(Increase) / Decrease in loans and advances	656.19	632.16
(Increase) / Decrease in other assets	(339.95)	(52.93)
Increase / (decrease) in trade payables	24.18	-
Increase / (decrease) in other liabilities	610.47	321.83
Increase / (decrease) in provisions	-	-
<b>Cash generated from operating activities</b>	610.47	321.83
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities (A)</b>	(1.61)	(47.35)
<b>B. Cash Flow from Investing Activities</b>	-	-
Purchase of tangible and intangible assets	(1.61)	(47.35)
Proceeds from disposal of property, plant and equipment	-	-
<b>Net cash generated from/(used in) investing activities (B)</b>	(79.24)	(183.50)
<b>C. Cash flows from financing activities</b>	850.00	-
Interest & Finance Cost	(897.19)	86.39
Proceeds from issue of equity shares	(496.95)	(163.02)
(Repayments) / proceeds of long term borrowings	(623.39)	(260.14)
(Repayments) / proceeds of short term borrowings	-	-
<b>Net cash generated from/(used in) financing activities (C)</b>	(14.73)	14.34
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	26.73	12.39
Cash and cash equivalents at the beginning of year	12.00	26.73
<b>Cash and cash equivalents at the end of year</b>	-	-
<b>Cash and cash equivalents comprise of:</b>	1.98	7.07
Cash on hand	-	-
Balance with banks	10.02	19.66
- in current accounts	-	-
-deposits with original maturity of less than three months	12.00	26.73
<b>Total</b>	-	-

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

- The Company has assessed the possible impact of Covid 19 on its financial statements based on the internal and external information available up to the date of approval of these financial results and concluded no adjustment is required in these results. The Company continues to monitor any material changes to the future economic conditions.
- The Company is engaged in the retail business of mobile phones, electronic gadgets, mobile phone accessories, computer/laptop and computer/laptop parts and other electronic consumer durables.
- The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on behalf of the Board of Directors of  
FONE4 COMMUNICATIONS (INDIA) LIMITED



Sayyed Hamid  
Managing Director  
DIN 05167876  
Place: Ernakulam  
Date: 14 November 2022







F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Fone4 Communications (India) Limited**  
**Report on the Audit of the Standalone Annual Financial Results**

### Qualified Opinion

We have audited the accompanying standalone annual financial results of **Fone4 Communications (India) Limited ("the Company")** for the year ended 31 March 2022 ("the Statement" or "standalone annual financial results"), 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, **except for the effects/possible effects of the matter described in the Basis for Qualified Opinion section of our report**, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31 March 2022.

### Basis for Qualified Opinion

Attention is invited to the following matters in the Notes to the Standalone Annual Financial Results:

- the company had initiated the process of software migration, during the current year, for its accounting database from its existing legacy package to tally package (desktop version) for which updation / reconciliation is in process.*
- the Company has not obtained Actuarial Valuation with regards to Employee's terminal benefits i.e., Gratuity and Leave Encashment as mandated by Accounting Standard 15 issued by the Institute of Chartered Accountants of India. In the absence of the same, the impact thereof on the profit and liabilities of the Company cannot be ascertained.*
- the Company has not maintained the adequate records for inventory lying as stock in trade. In the absence of quantitative records, valuation of these stocks is not ascertainable/measured. We have relied on the representation made to us by the management.*





- (iv) *the confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us even directly or by the management. Therefore, we are unable to comment whether those balances as shown in financial statements are correct or not.*
- (v) *the Company is in process of reconciliation of GST input tax credit between credit lying in books and credit available in GSTR-2A at GST portal. Any discrepancies out of such reconciliation, if any, is presently not ascertainable.*

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Annual Financial Results 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 standalone financial statements 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 qualified opinion on the standalone annual financial results.

#### **Managements and Board of Director’s Responsibilities for the Standalone Annual Financial Results**

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

The Company’s Management’s and the Board of Director’s are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 standalone annual 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 also responsible for overseeing the company’s financial reporting process.





## **Auditor's Responsibilities for the Audit of Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 these standalone 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 standalone financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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 standalone annual financial results made by the management and Board and Board of Directors.
- Conclude on the appropriateness of 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 standalone 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.





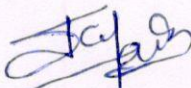
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 audit of financial results for the year ended 31 March 2022 and review of unaudited financial results for the half year ended 30 September 2021 included in the Statement was carried out by M/s Mathew & Jose, Chartered Accountants, whose reviewed results have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement

For **Kapish Jain & Associates**  
Chartered Accountants  
Firm Registration Number 022743N

  
**CA Kapish Jain**  
Partner  
Membership No. 514162  
UDIN: 22514162 BEQBW 91699



Place: New Delhi  
Date: 14 November 2022



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## Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 [See Regulation 33 / 52 of the SEBI (LODR) Regulations, 2015]</b>				
I	S.no	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1	Turnover/ Total income	5194.91	NA
	2	Total Expenditure (including exceptional item)	5151.93	NA
	3	Net Profit(Loss) before tax	126.97	NA
	4	Net Profit(Loss) after tax	77.29	NA
	5	Earnings Per Share	1.71	NA
	6	Total Assets	4181.41	NA
	7	Total Liabilities	4181.41	NA
	8	Net Worth	871.08	NA
	9	Any other financial item(s) (as felt appropriate by the management)		
II	<b>Audit Qualification (each audit qualification separately):</b>			
	S.no	Particulars	Remarks	
	a.	Details of Audit Qualification	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company:  The company had initiated the process of software migration, during the current year, for its accounting database from its existing legacy package to tally package (desktop version) for which update / reconciliation is in process.	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	





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	8	Net Worth	871.08	NA
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<b>II Audit Qualification (each audit qualification separately):</b>				
	<b>S.no</b>	<b>Particulars</b>	<b>Remarks</b>	
	a.	Details of Audit Qualification	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: The Company has not obtained Actuarial Valuation with regards to Employee's terminal benefits i.e., Gratuity and Leave Encashment as mandated by Accounting Standard 15 issued by the Institute of Chartered Accountants of India. In the absence of the same, the impact thereof on the profit and liabilities of the Company cannot be ascertained.	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	



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c	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time
d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	As per Company's policy, the employee benefit has been accounted for as an expense on actual payment basis, as the same has been disclosed in note no. 2(i) of accounting policies forming part of Financial Statements. However, the Company will take care of the same in next financial year.
f	(ii) If management is unable to estimate the impact, reasons for the same:	Not Applicable
g	(iii) Auditors' Comments on (i) or (ii) above:	

### III Signatories:

**For & on behalf of the Board**  
**Fone4 Communications(India)Limited**

**SAYYED** Digitally signed by  
SAYYED HAMID  
Date: 2022.12.28  
15:40:01 +05'30'

**Sayed Hamid**  
**Managing Director**  
**DIN: 05167876**

Sayed Haris Sayyed  
Imbichi  
Digitally signed by  
Sayyed Haris Sayyed  
Imbichi  
Date: 2022.12.29  
14:28:43 +05'30'

**Sayed Imbichi Haris Sayyed**  
**Chief Financial Officer**  
**For Kapish Jain & Associates**  
**Chartered Accountants**  
**Firm Registration Number- 022743N**

**KAPISH** Digitally signed by KAPISH JAIN  
DIN: 05167876  
st=Haryana,  
2.5.4.20=40004417092478926888889458aae3  
2.2.3.2=6765090447131643264617946  
pseudoym=D7916FCBC46EAF792CF7B7D58C9A  
AKID=H81F54S,  
serialNumber=A48B7AFDC30C6273D7820B1987E  
A588693CE35C6C823AE9725A378881C68BE,  
cn=KAPISH JAIN  
Date: 2022.12.29 18:22:00 +05'30'

**JAIN**  
**CA Kapish Jain**  
**Partner**  
**Membership No.: 514162**

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	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time	



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CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In this regard we would like to apprise you of the fact that due to migration to Tally Accounting Software, the Company has faced challenges in respect of accounting of inventory lying as stock and accordingly adequate records of inventory as required by the Statutory Auditor have not been made available to them. Therefore, in this regard the Company has appointed competent staffs familiar with new software and will be taken care in the next financial year.
f	(ii) If management is unable to estimate the impact, reasons for the same:	Not Applicable
g	(iii) Auditors' Comments on (i) or (ii) above:	

### III Signatories:

**For & on behalf of the Board**  
**Fone4 Communications(India)Limited**

**Sayed Hamid**  
**Managing Director**  
**DIN: 05167876**

Digitally signed by SAYYED HAMID  
Date: 2022.12.28 15:39:31 +05'30'

**Sayed Imbichi Haris Sayyed**  
**Chief Financial Officer**

Digitally signed by Sayyed Haris Sayyed Imbichi  
Date: 2022.12.29 14:30:13 +05'30'

**For Kapish Jain & Associates**  
**Chartered Accountants**  
**Firm Registration Number- 022743N**

**CA Kapish Jain**  
**Partner**  
**Membership No.: 514162**

Digitally signed by KAPISH JAIN  
Date: 2022.12.29 14:30:13 +05'30'



# FONE4 COMMUNICATIONS(INDIA) LIMITED

Registered Office: Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally Kerala Ernakulam - 682024  
CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 [See Regulation 33 / 52 of the SEBI (LODR) Regulations, 2015]</b>				
I	S.no	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1	Turnover/ Total income	5194.91	NA
	2	Total Expenditure (including exceptional item)	5151.93	NA
	3	Net Profit(Loss) before tax	126.97	NA
	4	Net Profit(Loss) after tax	77.29	NA
	5	Earnings Per Share	1.71	NA
	6	Total Assets	4181.41	NA
	7	Total Liabilities	4181.41	NA
	8	Net Worth	871.08	NA
	9	Any other financial item(s) (as felt appropriate by the management)		
<b>II Audit Qualification (each audit qualification separately):</b>				
	<b>S.no</b>	<b>Particulars</b>	<b>Remarks</b>	
	a.	Details of Audit Qualification	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: The confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us even directly or by the management. Therefore, we are unable to comment whether those balances as shown in financial statements are correct or not.	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time	



# FONE4 COMMUNICATIONS(INDIA) LIMITED

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CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		Not Applicable
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:		Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: In this regard we would like to apprise you of the fact that due to migration to Tally Accounting Software which is a time-consuming process and the complete finance team was engaged in the said process. Due to paucity of time, we have already taken 3 months extension for finalization of accounts
f	(ii) If management is unable to estimate the impact, reasons for the same:		Not Applicable
g	(iii) Auditors' Comments on (i) or (ii) above:		

### III Signatories:

**For & on behalf of the Board**  
**Fone4 Communications(India)Limited**

**SAYYED** Digitally signed by  
SAYYED HAMID  
Date: 2022.12.28  
15:38:57 +05'30'  
**HAMID**  
**Sayyed Hamid**  
**Managing Director**  
**DIN: 05167876**

Sayyed Haris Digitally signed by  
Sayyed Haris  
Sayyed Imbichi  
Imbichi Date: 2022.12.29  
14:30:42 +05'30'  
**Sayyed Imbichi Haris Sayyed**  
**Chief Financial Officer**  
**For Kapish Jain & Associates**  
**Chartered Accountants**  
**Firm Registration Number- 022743N**

**KAPISH** Digitally signed by KAPISH JAIN  
JAIN Date: 2022.12.29 14:30:42 +05'30'  
**CA Kapish Jain**  
**Partner**  
**Membership No.:514162**

# FONE4 COMMUNICATIONS(INDIA) LIMITED

Registered Office: Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally Kerala Ernakulam - 682024  
CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 [See Regulation 33 / 52 of the SEBI (LODR) Regulations, 2015]</b>				
I	S.no	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1	Turnover/ Total income	5194.91	NA
	2	Total Expenditure (including exceptional item)	5151.93	NA
	3	Net Profit(Loss) before tax	126.97	NA
	4	Net Profit(Loss) after tax	77.29	NA
	5	Earnings Per Share	1.71	NA
	6	Total Assets	4181.41	NA
	7	Total Liabilities	4181.41	NA
	8	Net Worth	871.08	NA
	9	Any other financial item(s) (as felt appropriate by the management)		
<b>II Audit Qualification (each audit qualification separately):</b>				
	<b>S.no</b>	<b>Particulars</b>	<b>Remarks</b>	
	a.	Details of Audit Qualification	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: The Company is in process of reconciliation of GST input tax credit between credit lying in books and credit available in GSTR-2A at GST portal. Any discrepancies out of such reconciliation, if any, is presently not ascertainable	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	
	c	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time	



# FONE4 COMMUNICATIONS(INDIA) LIMITED

Registered Office: Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally Kerala Ernakulam - 682024

CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

d	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		Not Applicable
e	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:		In this regard, the Company is in process of updating the system and soon be reconciled.
f	(ii) If management is unable to estimate the impact, reasons for the same:		Not Applicable
g	(iii) Auditors' Comments on (i) or (ii) above:		

### III Signatories:

**For & on behalf of the Board**  
**Fone4 Communications(India)Limited**

**SAYYED  
HAMID**

Digitally signed by  
SAYYED HAMID  
Date: 2022.12.28  
15:37:17 +05'30'

**Sayyed Hamid**  
**Managing Director**  
**DIN: 05167876**

Sayyed Haris  
Sayyed  
Imbichi

Digitally signed by  
Sayyed Haris  
Sayyed Imbichi  
Date: 2022.12.29  
14:31:05 +05'30'

**Sayyed Imbichi Haris Sayyed**  
**Chief Financial Officer**  
**For Kapish Jain & Associates**  
**Chartered Accountants**  
**Firm Registration Number- 022743N**

**KAPISH  
JAIN**

Digitally signed by KAPISH JAIN  
DN: c=IN, o=Personal, postalCode=122006, st=Haryana,  
2.5.4.20=60284e17702a799a0808a99588e97233c  
9c76584657518252d463799c,  
pseudoDn=17916f43c468a792cf787d08c3aaf8a  
828f845c,  
serialNumber=44807AFDC3C02778D782081907EAS0P  
69ACE1576c6d34497925a32788810488E, cn=KAPISH  
JAIN  
Date: 2022.12.29 18:41:30 +05'30'

**CA Kapish Jain**  
**Partner**  
**Membership No.: 514162**

**FONE4 COMMUNICATIONS (INDIA) LIMITED**

Regd. Office : Door No.34/664, Omar Square, Ground Floor, Toll Jn Edappally, Kerala, Ernakulam 682024

CIN: U51506KL2014PLC036625, Email: hamid@fone4.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR ENDED 30 SEPTEMBER 2022**

Rs. In Lakhs

Sl.No	Particulars	Half year ended			Year ended
		30.09.2022	30.09.2021	31.03.2022	31.03.2022
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	1,666.83	2,615.68	2,402.57	5,018.25
	b) Other income	259.05	11.17	165.49	176.66
	<b>Total income</b>	<b>1,925.87</b>	<b>2,626.86</b>	<b>2,568.05</b>	<b>5,194.91</b>
2	<b>Expenses</b>				
	a) Purchase of Inventories	1,442.07	2,452.63	1,961.48	4,414.11
	b) Changes in inventories of stock in trade	186.65	(113.94)	55.93	(58.01)
	c) Employee benefits expense	56.28	65.96	101.77	167.73
	d) Finance costs	33.12	32.32	46.92	79.24
	e) Depreciation and amortisation expense	30.20	29.02	54.74	83.76
	f) Other expenses	163.00	152.34	312.76	465.10
	<b>Total expenses</b>	<b>1,911.33</b>	<b>2,618.33</b>	<b>2,533.60</b>	<b>5,151.93</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>14.55</b>	<b>8.53</b>	<b>34.45</b>	<b>42.98</b>
4	Exceptional Items	-	-	83.99	83.99
5	<b>Profit/(loss) before tax (3-4)</b>	<b>14.55</b>	<b>8.53</b>	<b>118.43</b>	<b>126.97</b>
6	Tax expense				
	- Income tax expenses	4.88	-	19.84	19.84
	- Deferred tax expenses	(1.10)	-	29.84	29.84
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>10.77</b>	<b>8.53</b>	<b>68.75</b>	<b>77.29</b>
8	Other comprehensive income (OCI)				
	Items that will not be reclassified to profit and loss	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit and loss	-	-	-	-
9	<b>Total comprehensive income for the period (7+8)</b>	<b>10.77</b>	<b>8.53</b>	<b>68.75</b>	<b>77.29</b>
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,705.00	575.00	1,025.00	1,025.00
11	Other Equity (excluding revaluation reserve)	-	-	-	(153.92)
12	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	0.07	0.19	1.52	1.71

**Notes:-**

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14 November 2022.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

**3 Assets & Liabilities**

Rs. In Lakhs

Particulars	Standalone	
	As at 30.09.2022	As at 31.03.2022
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	1,705.00	1,025.00
b) Reserves and surplus	(143.15)	(153.92)
<b>Total Equity</b>	<b>1,561.85</b>	<b>871.08</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	2.32	95.27
b) Other long-term liabilities	-	-
c) Long-term provisions	3.85	3.85
<b>Total non-current liabilities</b>	<b>6.17</b>	<b>99.11</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	211.36	72.64
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,968.70	2,837.57
c) Other current liabilities	109.86	276.82
d) Short-term provisions	29.06	24.18
<b>Total current liabilities</b>	<b>3,318.98</b>	<b>3,211.21</b>
<b>Total equity and liabilities</b>	<b>4,887.00</b>	<b>4,181.41</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment	196.88	227.08
b) Long-term loans and advances	1,034.80	830.69
c) Other non-current assets	-	-
d) Deferred tax assets (Net)	58.98	57.89
<b>Total non-current assets</b>	<b>1,290.66</b>	<b>1,115.65</b>
<b>2 Current assets</b>		
a) Inventories	1,857.56	2,044.22
b) Trade receivables	414.79	183.35
c) Cash and bank balances	10.97	12.00
d) Short-term loans and advances	1,312.22	825.32
e) Other current assets	0.80	0.87
<b>Total current assets</b>	<b>3,596.34</b>	<b>3,065.77</b>
<b>Total assets</b>	<b>4,887.00</b>	<b>4,181.41</b>

*Handwritten signature*





## 4 STANDALONE STATEMENT OF CASH FLOWS

Rs. In Lakhs

	For half year ended	
	As at 30.09.2022	As at 30.09.2021
<b>A. Cash flow from operating activities</b>		
Profit/(loss) before tax	14.55	8.51
Adjustments for:		
Depreciation and amortisation expense	30.20	29.02
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Financing Income	-	(11.17)
Interest paid	33.12	32.32
	<b>77.87</b>	<b>58.68</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in inventories	186.65	(113.94)
(Increase) / Decrease in trade receivables	(231.45)	1,292.08
(Increase) / Decrease in loans and advances	(691.02)	(318.75)
(Increase) / Decrease in other assets	0.08	102.08
Increase / (decrease) in trade payables	131.14	(9.55)
Increase / (decrease) in other liabilities	(166.96)	(293.31)
Increase / (decrease) in provisions	-	(588.37)
<b>Cash generated from operating activities</b>	<b>(693.69)</b>	<b>128.92</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities (A)</b>	<b>(693.69)</b>	<b>128.92</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	-	-
Proceeds from disposal of property, plant and equipment	-	-
<b>Net cash generated from/(used in) investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issue of equity shares	680.00	400.00
Interest paid	(33.12)	(32.32)
Financing income	-	11.17
Net proceed (repayment) of borrowings	(64.07)	(1,069.86)
Net proceed (repayment) of borrowings	109.85	564.08
<b>Net cash generated from/(used in) financing activities (C)</b>	<b>692.66</b>	<b>(126.93)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1.03)</b>	<b>1.99</b>
Cash and cash equivalents at the beginning	12.00	26.73
<b>Cash and cash equivalents at the end</b>	<b>10.97</b>	<b>28.72</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash on hand	3.29	5.61
Balance with banks		
- in current accounts	7.68	23.11
-deposits with original maturity of less than three months	-	-
<b>Total</b>	<b>10.97</b>	<b>28.72</b>

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

- 5 The Company has assessed the possible impact of Covid 19 on its financial statements based on the internal and external information available up to the date of approval of these financial results and concluded no adjustment is required in these results. The Company continues to monitor any material changes to the future economic conditions.
- 6 The Company is engaged in the retail business of mobile phones, electronic gadgets, mobile phone accessories, computer/laptop and computer/laptop parts and other electronic consumer durables.
- 7 During the half-year ended on 30 September 2022, the Company has issued 68,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 06 May 2022. Accordingly, these Unaudited Financial Results for the half year ended on 30 September 2022 are drawn up in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 8 The Company has utilized proceeds from IPO as per the object clause of the prospectus dated 18th April 2022 as detailed below:

Rs. In Lakhs

S. No.	Object of the Issue	Amount allotted for the Issue	Amount utilized till 30-09-2022	Amount utilized till 30-09-2022	Remarks
1	To Meet working capital requirement	600.50	598.15	2.35	
2	Public issue expenses	49.50	49.50	-	
3	General corporate purpose	30.00	30.00	-	
	<b>Total</b>	<b>680.00</b>	<b>677.65</b>	<b>2.35</b>	

- 9 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on behalf of the Board of Directors of  
FONE4 COMMUNICATIONS (INDIA) LIMITED

  
Sayyed Hamid  
Managing Director  
DIN 05167876  
Place: Ernakulam  
Date: 14 November 2022







F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

## Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2022 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
The Board of Directors  
Fone4 Communications (India) Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Fone4 Communications (India) Limited** ("the Company") for the half year ended 30 September 2022 ("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, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. 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. ***The company had initiated the process of software migration, during the current year, for its accounting database from its existing legacy package to tally package (desktop version) for which updation / reconciliation is in process.***





5. **The Company has not obtained Actuarial Valuation with regards to Employee's terminal benefits i.e., Gratuity and Leave Encashment as mandated by Accounting Standard 15 issued by the Institute of Chartered Accountants of India. In the absence of the same, the impact thereof on the profit and liabilities of the Company cannot be ascertained.**
6. **The Company has not maintained the adequate records for inventory lying as stock in trade. In the absence of quantitative records, valuation of these stocks is not ascertainable/measured. We have relied on the representation made to us by the management.**
7. **The confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us even directly or by the management. Therefore, we are unable to comment whether those balances as shown in financial statements are correct or not.**
8. **The Company is in process of reconciliation of GST input tax credit between credit lying in books and credit available in GSTR-2A at GST portal. Any discrepancies out of such reconciliation, if any, are presently not ascertainable.**
9. During the half-year ended on 30 September 2022, the Company has issued 68,00,000 equity shares of ₹ 10 each at par by way of initial public offer ("IPO") and got listed on SME Platform of Bombay Stock Exchange of India Limited on 06 May 2022. Accordingly, these Unaudited Financial Results for the half year ended on 30 September 2022 are drawn up in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
10. The Company has utilized proceeds from IPO as per the object clause of the prospectus dated 18<sup>th</sup> April 2022 as detailed below:

(Rs in Lakhs)

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2022	Amount unutilized till 30 Sept 2022
1	To Meet working capital requirement	600.50	598.15	2.35
2	Public issue expenses	49.50	49.50	-
3	General corporate purpose	30.00	30.00	-
<b>Total</b>		<b>680.00</b>	<b>677.65</b>	<b>2.35</b>





11. Based on our review conducted as stated above, **except the effects of the matter described in paragraph 5, 6 & 7 above and possible effects of the matter described in paragraph 4 & 8 above**, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as 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.
12. The review of unaudited financial results for the half year ended 30 September 2021 included in the Statement was carried out by M/s Mathew & Jose, Chartered Accountants, whose reviewed results have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement.

For **KAPISH JAIN & ASSOCIATES**

Chartered Accountants

Firm Registration No. 022743N

  
CA Kapish Jain

Partner

M. No.: 514162

UDIN 22514162BEDDBC2624



Place: New Delhi

Date: 14 November 2022