

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 //Tel. No: 67085160 //Web: www.komeon.in

Date: 02.11.2021

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai: 400001.

BSE Scrip Code: 539910

Sub: Outcome of the Board meeting held on 2nd November, 2021

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held today, the 2nd November, 2021, at the registered office of the Company have approved the Un-audited financials result for the quarter and half year ended 30th September, 2021 which was reviewed by the Audit Committee.

Please find enclosed copy of the Un-audited financials result for the quarter and half year ended 30th September, 2021 in terms of regulation 33(3) (a) SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 along with the limited review report.

Meeting commenced at 8.00 P.M. and concluded at 09.15 P.M.

Thanking You.
Yours faithfully,

For Kome-On Communication Limited



Harshad Vijay Thorve

Harshad Vijay Thorve
Director
DIN: 06605949

Statement of Asset and Liabilities		
Particulars	Half year ended	(dd-mm-yyyy)
Date of start of reporting period	01-04-2021	
Date of end of reporting period	30-09-2021	
Whether results are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	
Assets		
1	Non-current assets	
	Property, plant and equipment	0.000
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	1423.658
	Other non-current financial assets	0.000
	Total non-current financial assets	1423.658
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	Total non-current assets	1423.658
2	Current assets	
	Inventories	0.000
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	7.357
	Bank balance other than cash and cash equivalents	0.681
	Loans, current	0.000
	Other current financial assets	0.000
	Total current financial assets	8.039
	Current tax assets (net)	0.000
	Other current assets	0.711
	Total current assets	0.711
3	Non-current assets classified as held for sale	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	29.348
	Total assets	1461.755
Equity and liabilities		
1	Equity	

	Equity attributable to owners of parent	
	Equity share capital	1500.811
	Other equity	-48.075
	Total equity attributable to owners of parent	1452.736
	Non controlling interest	
	Total equity	1452.736
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.000
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	0.000
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	0.000
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	0.000
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	0.000
	Total current financial liabilities	0.000
	Other current liabilities	8.429
	Provisions, current	0.590
	Current tax liabilities (Net)	0.000
	Deferred government grants, Current	0.000
	Total current liabilities	9.019
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000
	Total liabilities	9.019
	Total equity and liabilities	1461.755

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Cash flow statement, indirect		6 months ended	(dd-mm-yyyy)
Particulars			
A	Date of start of reporting period	01-04-2021	
B	Date of end of reporting period	30-09-2021	
C	Whether results are audited or unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.		
Statement of cash flows			
Whether cash flow statement is applicable on company		Yes	
Cash flows from used in operating activities			
Profit before tax		-11.971	
Adjustments for reconcile profit (loss)			
Adjustments for finance costs		0.000	
Adjustments for decrease (increase) in inventories		0.000	
Adjustments for decrease (increase) in trade receivables, current		0.000	
Adjustments for decrease (increase) in trade receivables, non-current		0.000	
Adjustments for decrease (increase) in other current assets		-0.711	
Adjustments for decrease (increase) in other non-current assets		6.400	
Adjustments for other financial assets, non-current		0.000	
Adjustments for other financial assets, current		0.000	
Adjustments for other bank balances		0.000	
Adjustments for increase (decrease) in trade payables, current		0.000	
Adjustments for increase (decrease) in trade payables, non-current		0.000	
Adjustments for increase (decrease) in other current liabilities		6.411	
Adjustments for increase (decrease) in other non-current liabilities		0.000	
Adjustments for depreciation and amortisation expense		0.000	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0.000	
Adjustments for provisions, current		0.000	
Adjustments for provisions, non-current		0.000	
Adjustments for other financial liabilities, current		0.000	
Adjustments for other financial liabilities, non-current		0.000	
Adjustments for unrealised foreign exchange losses gains		0.000	
Adjustments for dividend income		0.000	
Adjustments for interest income		0.000	
Adjustments for share-based payments		0.000	
Adjustments for fair value losses (gains)		0.000	
Adjustments for undistributed profits of associates		0.000	
Other adjustments for which cash effects are investing or financing cash flow		0.000	
Other adjustments to reconcile profit (loss)		0.000	
Other adjustments for non-cash items		0.000	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0.000	
Total adjustments for reconcile profit (loss)		12.100	
Net cash flows from (used in) operations		0.130	
Dividends received		0.000	
Interest paid		0.000	
Interest received		0.000	
Income taxes paid (refund)		0.000	
Other inflows (outflows) of cash		0.000	
Net cash flows from (used in) operating activities		0.130	
Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses		0.000	
Cash flows used in obtaining control of subsidiaries or other businesses		0.000	
Other cash receipts from sales of equity or debt instruments of other entities		0.000	
Other cash payments to acquire equity or debt instruments of other entities		0.000	
Other cash receipts from sales of interests in joint ventures		0.000	
Other cash payments to acquire interests in joint ventures		0.000	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0.000	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0.000	
Proceeds from sales of property, plant and equipment		0.000	
Purchase of property, plant and equipment		0.000	
Proceeds from sales of investment property		0.000	
Purchase of investment property		0.000	
Proceeds from sales of intangible assets		0.000	
Purchase of intangible assets		0.000	
Proceeds from sales of intangible assets under development		0.000	
Purchase of intangible assets under development		0.000	
Proceeds from sales of goodwill		0.000	
Purchase of goodwill		0.000	
Proceeds from biological assets other than bearer plants		0.000	
Purchase of biological assets other than bearer plants		0.000	
Proceeds from government grants		0.000	
Proceeds from sales of other long-term assets		0.000	

Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) investing activities	0.000
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	0.000
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) financing activities	0.000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.130
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.000
Net increase (decrease) in cash and cash equivalents	0.130
Cash and cash equivalents cash flow statement at beginning of period	7.909
Cash and cash equivalents cash flow statement at end of period	8.039

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(Rs in Lakhs)

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2021	01-04-2021
B	Date of end of reporting period	30-09-2021	30-09-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	0.000	0.000
	Other income	0.000	0.000
	Total income	0.000	0.000
2	Expenses		
(a)	Cost of materials consumed	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d)	Employee benefit expense	2.370	4.230
(e)	Finance costs	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	0.000	0.000
(f)	Other Expenses		
1	Bank Charges	0.012	0.044
2	Listing Fees	7.080	7.080
3	Professional fees	0.030	0.030
4	RTA Charges	0.177	0.354
5	Website Domain Charges	0.110	0.110
6	Adversing Exp. Statutory	0.000	0.123
	Total other expenses	7.409	7.741
	Total expenses	9.779	11.971
3	Total profit before exceptional items and tax	-9.779	-11.971
4	Exceptional items	0.000	0.000
5	Total profit before tax	-9.779	-11.971
7	Tax expense		
8	Current tax	0.000	0.000
9	Deferred tax	0.000	0.000
10	Total tax expenses	0.000	0.000
11	Net movement in regulatory deferral account balances related to profit or loss and t	0.000	0.000
14	Net Profit Loss for the period from continuing operations	-9.779	-11.971
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	Net profit (loss) from discontinued operation after tax	0.000	0.000
19	Share of profit (loss) of associates and joint ventures accounted for using equity met	0.000	0.000
21	Total profit (loss) for period	-9.779	-11.971
22	Other comprehensive income net of taxes	0.000	0.000
23	Total Comprehensive Income for the period	-9.779	-11.971
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-co	0.000	0.000
26	Details of equity share capital		
	Paid-up equity share capital	1500.81	1500.811
	Face value of equity share capital	10.000	10.000
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.07	-0.08
	Diluted earnings (loss) per share from continuing operations	-0.07	-0.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.07	-0.08
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.07	-0.08
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		

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AMD & CO.
Chartered Accountants

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Website : www.amd.net.in

Limited Review Report

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

Sub: Limited Review Report

We have reviewed the accompanying statement of unaudited financial results of KOME-ON COMMUNICATION Limited (the Company) for the period ended 30th September, 2021 being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dt. July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", 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 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 Institute of Chartered Accountants of India. 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.





AMD & CO.
Chartered Accountants

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Mumbai - 400 001
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E-mail : amd@amd.net.in
Website : www.amd.net.in

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 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AMD & Co
Chartered Accountants
Firm Registration No.: 130247W


Arvind M Darji
Partner

Membership No.: 041748
Place: Mumbai
Date : 02nd November, 2021
UDIN : 21041748AAAAFL3692

