

Aditya Shah & Associates

PRACTICING COMPANY SECRETARIES

AUTHORISED AGENTS FOR TRADEMARKS

CS ADITYA SHAH

A.C.S., B Com., D.L.L. & L.W.

M. No - 58883; COP - 22912; Trademarks Agent Code No: 33226

Office No. F-137, Lower Level, 1st Floor, Raghuleela Mega Mall, Poisar Gymkhana Road, Near Poisar Bus Depot, Kandivali (W), Mumbai - 400 067.

Mob : 8655757004 | Email : aditya@csadityashah.co.in

To,
The Board of,
Kome - On Communication Limited,
102, Dadri Faliya, First Floor, Rudrakash Complex, Atul Valsad Road,
Opp. Ambe Mata Temple, Near Mukund Bridge, Valsad, Gujarat - 396001.

Subject: Annual Secretarial Compliance Report for the financial year 2022 - 2023.

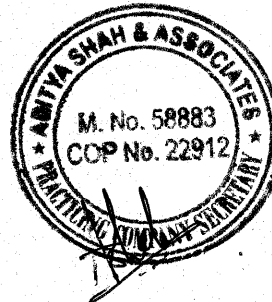
Dear Madam / Sir,

We have been engaged by Kome - On Communication Limited ("the Company"), having CIN L74110GJ1994PLC021216, whose equity shares are listed on Bombay Stock Exchange, to conduct an audit in terms of Regulation 24 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI's circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019, and to issue Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the Company to maintain records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars / guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose. Annual Secretarial Compliance Report is enclosed.



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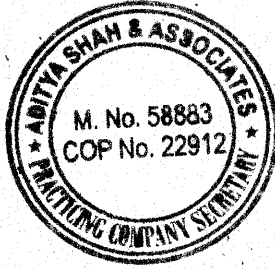
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For Aditya Shah & Associates,
Practising Company Secretaries



CS Aditya Shah
Proprietor

Place: Mumbai,
Date: 25.05.2023.



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Secretarial Compliance Report of Kome - On Communication Limited for the year ended 31st March, 2023.

1. I, Mr. Aditya Shah, Proprietor of Aditya Shah & Associates, Practicing Company Secretaries, have examined:

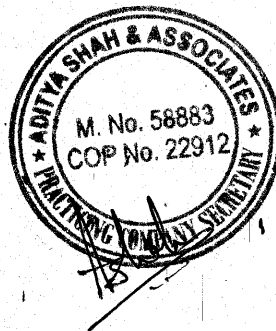
- a) all the documents and records made available to me and explanation provided by Kome - On Communication Limited ("**the listed entity**") arising from the compliances of specific Regulations listed under Clause 2 of this report;
- b) the filings or submissions made by the Listed Entity to the Stock Exchanges in connection with the above;
- c) website of the listed entity; and
- d) all other documents, filings or submission on the basis of which this certification is given

for the year ended 31st March, 2023 ("Review Period") in respect of compliance with the provisions of:

- i. The Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the Regulations, circulars, guidelines issued there under; and
- ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

2. The Specific Regulations, whose provisions and the circulars / guidelines issued there under, have been examined, include: -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;



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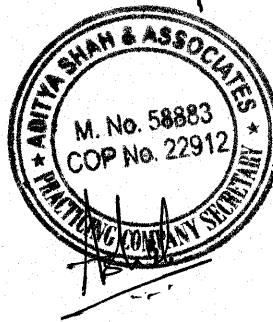
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- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable during the period under review)**
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable during the period under review)**
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable during the period under review)**
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable during the period under review)**
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not applicable during the period under review)**
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
- i) all other regulation and circulars / guidelines issued and as applicable to the Company from time to time

and based on the above examination, I hereby report that, during the review period the compliance status of the listed entity is appended as below:



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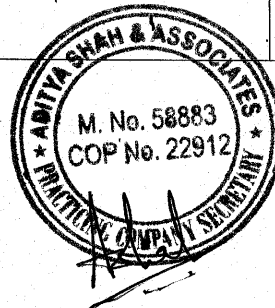
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| Sr. No | Particulars | Compliance Status | Observation / Remarks by PCS |
|--------|--|-------------------|---|
| 1 | Secretarial Standards The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable. | yes | -- |
| 2 | Adoption and Timely updating of the Policies <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of the Board of Directors of the Listed Entities.All the policies are in conformity with the SEBI Regulations, and have been reviewed / updated on time, as per the regulations/circulars/guidelines issued by SEBI. | yes | -- |
| 3 | Maintenance and Disclosures on website: <ul style="list-style-type: none">The Listed Entity is maintaining a functional websiteTimely Dissemination of the documents / information under a separate section on the websiteWeb-links are provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant documents / section of the website. | Yes No Yes | The Company is in the process to update the website and as per the management, the Company has already disseminated most of the documents on the website. |
| 4 | Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013, as confirmed by the listed entity. | yes | -- |
| 5 | Details related to Subsidiaries of the listed entities have been examined w.r.t.: <ul style="list-style-type: none">Identification of material subsidiary companiesDisclosure requirement of material as well as other subsidiaries | NA | The Company does not have any subsidiaries. |
| 6 | Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of | yes | -- |



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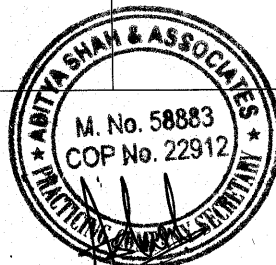
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| | records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015. | | |
| 7 | Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors, and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations. | yes | -- |
| 8 | Related Party Transactions: <ul style="list-style-type: none">The listed entity has obtained prior approval of Audit Committee for all related party transactions; orThe listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained. | NA | -- |
| 9 | Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015, within the time limits prescribed thereunder. | yes | -- |
| 10 | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015. | No | The Company is in the process of Purchasing designated software and implementing a Structural digital database tool for Monitoring the UPSI. However presently, Company maintains such data manually, considering that the company presently has zero turnover and as such there is no UPSI which can get leaked. The management is making efforts to revive the business of the company. Notice of the Board Meetings and Disclosures of Trading window Closure were sent to all |



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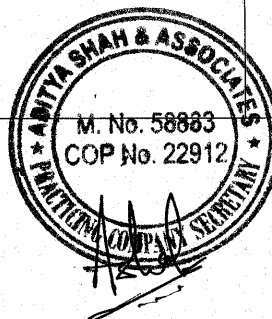
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| | | | |
|----|---|----|--|
| 11 | <p>Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued there under except as provided under separate paragraph therein.</p> | NA | the directors of the company |
| 12 | <p>Additional Non-Compliances, if any No additional non-Compliances observed for any SEBI regulation/circular/guidance note etc.</p> | | <ul style="list-style-type: none"> • The Company has not filed quarterly compliances for the quarter ended June 30, 2022. • The Composition of the Board of Directors of the Company was not in accordance with the provisions of SEBI LODR Regulations, 2015. |

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

| Sr. No | Particulars | Compliance Status | Observation / Remarks by PCS |
|--------|--|-------------------|------------------------------|
| 1. | Compliances with the following conditions while appointing / re-appointing an auditor | | |
| | <p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor</p> | NA | |



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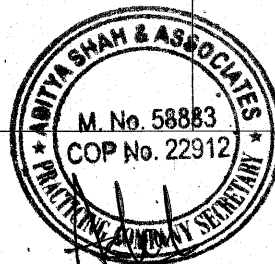
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| | before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year. | | |
| 2. | Other conditions relating to resignation of statutory auditor | | |
| | <p>i. Reporting of concerns by Auditor with respect to the listed entity / its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity / material subsidiary such as non-availability of information / non-co-operation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management</p> | NA | |



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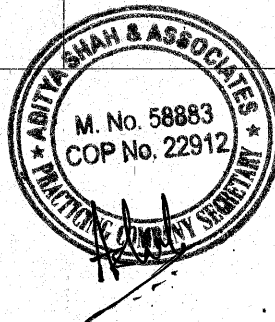
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| | and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity / its material subsidiary has not provided information as required by the auditor. | | |
| 3. | The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18 th October, 2019. | NA | |

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

| Sr. No | Compliance Requirement (Regulations/ circulars / guidelines including specific clause) | Deviations | Observations / Remarks of the Practicing Company Secretary |
|--------|--|--|---|
| 1 | SEBI / CIR / ISD / 3 / 2011 | All promoter's shareholding should be in demat form. | As per the said circular and SEBI (LODR) Regulations, 2015, 100 % promoter's shareholding was not in demat mode. |
| 2 | Regulation 46 of SEBI LODR | Website Disclosures | The Company is in the process to update the website and as per the management, the Company has already disseminated most of the documents on the website. |



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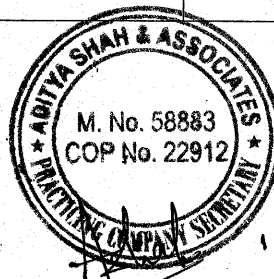
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- b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under insofar as it appears from my/our examination of those records.
- c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued there under:

| Sr. No | Action Taken by | Details of Violation | Details of action taken. Eg: Fines, Warning Letter, Debarment. Etc. | Observations / Remarks of the Practicing Company Secretary, if any |
|--------|-----------------|----------------------|---|--|
| NIL | | | | |

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

| Sr. No | Observations of the PCS in the Previous Reports | Observations made in the Secretarial Compliance Report for the year ended 31 st March, 2022. | Actions taken by the Listed Entity, if any. | Comments of the PCS on the actions taken by the listed entity. |
|--------|--|---|--|---|
| 1 | As per the said circular and SEBI (LODR) Regulations, 2015, 100% promoter's holdings were not in demat mode. | NA | The Listed Company is in the process of complying with the same. | The Listed Company has ensured to complied with the same as soon as possible. |



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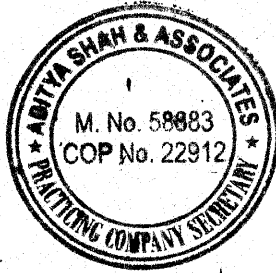
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CS Aditya Shah
Proprietor



Place: Mumbai.
Date: 25.05.2023.

UDIN: A058883E000376233.

PR No: 2973 / 2023.