

# 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

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Date: 15.11.2021

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

**BSE Scrip Code: 539910**

**Sub: Revised submission of financial Statement for the quarter and half year ended  
30<sup>th</sup> September, 2021 As per the discrepancies received from exchange**

Dear Sir,

This is to inform you that BSE had vide its email dated November 11, 2021 brought to our notice discrepancy in our submission dated 2<sup>nd</sup> November, 2021. Therefore, Company is hereby resubmitting the Unaudited Financial Result for the quarter and half year ended September 30, 2021 Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

Further we would like to inform you that we had already submitted the Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 within the prescribed time as per the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on 2<sup>nd</sup> November, 2021.

This is for your information and record.

**For Kome-On Communication Limited**



*Harshad Vijay Thorve*

**Harshad Vijay Thorve**  
Director  
DIN: 06605949

## KOME-ON COMMUNICATION LTD

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**Unaudited Financial Results for Quarter Ended 30th September, 2021**

Prepared In Compliance with the Indian Accounting Standards (IND AS)

Scrip Code-539910

(Rs in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	Quarter Ended 30.09.2021	Quarter Ended 30.06.2021	Quarter Ended 30.09.20	Half Year Ended 30.09.2021	Half Year Ended 30.09.2020	Year Ended 31.03.21
(Refer notes below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income from operations</b>						
a) Net Sales/ Income from Operations (Net of Excise Duty)	0.00	0.00	0.00	0.00	0.00	0.00
b) Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income from Operations (Net)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. Expenses</b>						
a) Cost of Materials consumed	0.00	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	0.00
c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d) Employee benefits expense	2.37	1.86	1.12	4.23	1.92	3.21
e) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
f) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.32	0.12	4.78	0.62	6.13	11.47
g) Listing Fees	7.08			7.08		
<b>Total expenses</b>	<b>9.77</b>	<b>1.98</b>	<b>5.90</b>	<b>11.93</b>	<b>8.05</b>	<b>14.68</b>
<b>3. Profit(loss) from operations before other income, finance costs and exceptional items</b>	<b>-9.77</b>	<b>-1.98</b>	<b>-5.90</b>	<b>-11.93</b>	<b>-8.05</b>	<b>-14.68</b>
4. Other Income	0.00	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>-9.77</b>	<b>-1.98</b>	<b>-5.90</b>	<b>-11.93</b>	<b>-8.05</b>	<b>-14.68</b>
6. Finance costs	0.01	0.03	0.04	0.04	0.04	0.00
<b>7. Profit(loss) from ordinary activities after finance costs but before exceptional items</b>	<b>-9.78</b>	<b>-2.01</b>	<b>-5.94</b>	<b>-11.97</b>	<b>-8.09</b>	<b>-14.68</b>
8. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Profit(loss) from ordinary activities before tax</b>	<b>-9.78</b>	<b>-2.01</b>	<b>-5.94</b>	<b>-11.97</b>	<b>-8.09</b>	<b>-14.68</b>
10. Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
<b>11. Net Profit / (Loss) from ordinary activities after tax</b>	<b>-9.78</b>	<b>-2.01</b>	<b>-5.94</b>	<b>-11.97</b>	<b>-8.09</b>	<b>-14.68</b>
12. Extraordinary items (net of tax expense)	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Net Profit/(Loss) for the period</b>	<b>-9.78</b>	<b>-2.01</b>	<b>-5.94</b>	<b>-11.97</b>	<b>-8.09</b>	<b>-14.68</b>
14. Paid up Equity Share Capital	1500.81	1500.81	1500.81	1500.81	1500.81	1500.81
15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-36.10	-36.10	-20.83	-36.10	-20.83	-36.10
<b>16. Earnings Per Share (before / after extraordinary items) (Rs.10/- each)</b>						
Basic	-0.07	-0.01	-0.04	-0.08	-0.05	-0.10
Diluted	-0.07	-0.01	-0.04	-0.08	-0.05	-0.10

Note: 1) The full format of the said unaudited Financial Results are available on the Stock Exchange websites viz www.bseindia.com and company's website <http://komeon.in/>

2) The above financial results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 2nd November, 2021. These results are reviewed by the Statutory Auditor of the Company.

3) Segment Reporting under IND AS is not applicable to the company since the entire operations of the company relates to single segment.



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

*Harshad Thorve*

Harshad Thorve  
Director  
DIN : 06605949

Place: Valsad  
Dated: 02/11/2021

**KOME-ON COMMUNICATION LIMITED**

CIN:L74110GJ1994PLC021216

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

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

(Rs in Lakh)

**Statement of Assets and Liabilities as at 30th September, 2021**

Particulars	As on 30.09.2021	As on 31.03.2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment	-	-
b Capital work-in-progress	-	-
c Investment Property	-	-
d Goodwill	-	-
e Other Intangible assets	-	-
f Intangible assets under development	-	-
g Biological Assets other than bearer plants	-	-
h Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	1,423.66	1,430.06
iv Others (to be specified)	-	-
j Deferred tax assets (net)	-	-
j Other non-current assets	-	-
<b>2 Current assets</b>		
a Inventories	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Cash and cash equivalents	7.36	7.36
iv Bank balances other than (iii) above	0.68	0.55
v Loans	-	-
vi Others	-	-
c Current Tax Assets (Net)	-	-
d Other current assets	30.06	29.35
<b>Total Assets</b>	<b>1,461.76</b>	<b>1,467.32</b>
<b>EQUITY AND LIABILITIES</b>		
<b>A Equity</b>		
1 Equity Share capital	1,500.81	1,500.81
2 Other Equity	(48.08)	(36.10)
<b>B Liabilities</b>		
<b>1 Non-current liabilities</b>		
a Financial Liabilities		
i Borrowings	-	-
ii Trade payables	-	-
iii Other financial liabilities	-	-
b Provisions	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-current liabilities	-	-
<b>2 Current liabilities</b>		
a Financial Liabilities		
i Borrowings	-	-
ii Trade payables	-	2.02
iii Other financial liabilities	-	-
b Other current liabilities	8.43	-
c Provisions	0.59	0.59
d Current Tax Liabilities (Net)	-	-
<b>Total EQUITY AND LIABILITIES</b>	<b>1,461.76</b>	<b>1,467.32</b>

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

  
HARSHAD VIJAY THORVE  
Director

DIN:06605949

Place: Valsad  
Date: 02.11.2021

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(Rs in Lakhs)

**Cash Flow Statement For The Half Year Ended 30 th September, 2021**

Sl. No.	Particulars	For the Half Year ended 30.9.21	For the Year ended March 2021
		Amount	Amount
A	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax	(11.97)	(14.68)
	Adjustments for changes in :-		
	Depreciation	-	-
	Miscellaneous expenses	-	-
	Interest & Finance Charges	-	-
	Dividend Income	-	-
	<b>Operating Profit before Working Capital Changes</b>		
	Adjustments for changes in :-		
	(Decrease)/Increase in Trade Payables	(0.71)	1.23
	(Increase)/Decrease in Trade receivables	-	-
	(Increase)/Decrease in Current tax asset	-	0.02
	(Increase)/Decrease in Short-term Loans & Advances	-	-
	(Increase)/Decrease in Long-term Loans & Advances	6.40	16.07
	Loss/(Gain) on sale of fixed asset	-	-
	(Increase)/Decrease in Inventories	-	-
	(Decrease)/Increase in Short Term Borrowings	-	-
	(Decrease)/Increase in Other Current Liabilities & Provisions	6.41	(0.07)
	(Increase) in other current Assets	-	4.37
	Cash generated from operations	-	<b>6.93</b>
	Income tax paid	-	-
	Direct tax provision	-	-
	<b>Net Cash flow from Operating activities (A)</b>	<b>0.13</b>	<b>6.93</b>
B	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Fixed Assets	-	-
	Movement in long term investments	-	-
	Purchase of Fixed Assets	-	-
	<b>Net Cash used in Investing activities (B)</b>	<b>-</b>	<b>-</b>
C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Issue/(Refund) of share Warrants	-	-
	Increase/(Decrease) in Long term borrowings	-	-
	<b>Net Cash used in financing activities ( C )</b>	<b>-</b>	<b>-</b>
	<b>Net increase or Decrease in cash &amp; Cash Equivalents(A+B+C)</b>	<b>0.13</b>	<b>6.93</b>
	<b>Openings cash and Bank Balance</b>	<b>7.91</b>	<b>0.98</b>
	<b>Closing cash and Bank Balance</b>	<b>8.04</b>	<b>7.91</b>
	Cash Balance	7.36	7.36
	Bank Balance	0.68	0.55

For and On Behalf of the Board of  
Kome-on Communication Limited  
Harshad Thorve  
Director  
DIN:06605949Place: Valsad  
Date: 2.11.2021



**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

**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 30<sup>th</sup> 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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138, Modi Street, Fort,  
Mumbai - 400 001  
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Website : [www.amd.net.in](http://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 : 02<sup>nd</sup> November, 2021  
UDIN : 21041748AAAAFL3692