**KOME-ON COMMUNICATION LIMITED**
CIN: L74110GJ1994PLC021216
Reg. Off.: 202, Amar Chamber, Station Road, Valsad, Gujarat-396001
Email ID: secretarial.kocl@gmail.com //Mob. No: 9870545973//Web: www.komeon.co.in

**Date: 13.11.2026**

**To,**
**Department of Corporate Services/Listing**
**BSE Limited**
**Phiroze Jeejeebhoy Towers, Dalal Street,**
**Floor 25, M Samachar Marg, Fort**
**Mumbai- 400001**

**REF: KOME-ON COMMUNICATION LIMITED (SCRIP CODE: 539910) | SYMBOL: KOCL**

**SUBJECT: Outcome of the Board Meeting held today on 13th November, 2026 under Regulation 30 and regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Friday, the 13th day of November, 2026 held via video conferencing which commenced at 02:00 P.M. and concluded at 03:00 P.M., considered and approved inter-alia:

1. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the Quarter and half year ended 30th September, 2026 as enclosed herewith.

2. The Un-Audited Financial Results (Standalone) for the Quarter and half year ended 30th September, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as enclosed herewith.

This is for your kind information and record.

Thanking you,
Yours faithfully,

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

KOME-ON COMMUNICATION LIMITED

AUTHORISED SIGNATORY/DIRECTOR

**Sunny Chopra**
**Managing Director**
**DIN: 06864943**

**Enclosed: As above**

**Jitendra Chandulal Mehta & Co.**
Chartered Accountants

# LIMITED REVIEW REPORT

## (Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
**The Board of Directors**
**KOME-ON COMMUNICATION LTD**
3rd Floor, Chinubhai House, 7-B Amrutbaug Colony,
Opp: Sardar Patel Stadium, Near Hindu Colony,
Navrangpura, Ahmedabad-380014

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **KOME-ON COMMUNICATION LTD** ("the Company") for the quarter and half year ended September 30, 2026 and the Standalone Unaudited Year to Date Results for the period April 01, 2026 to September 30, 2026 ("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, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an conclusion 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. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) 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.

**For Jitendra Chandulal Mehta & Co.,**
**Chartered Accountants**
**Firm Reg. No.: 104288W**

Jitendra Chandulal Mehta & Co. FRN:104288W Chartered Accountants

**CA Umang Vora**
**Membership No.: 150640**
**UDIN: 26150640BXAGWS7431**

**Place: Surendranagar**
**Date: 13/11/2026**

**Branch Office :** C/o Kuldeep Enterprise, Shop No 08, Pratik Tower, Jintan Road, Surendranagar- 363002.
**Head Office:** Vidyavihar (W)-Mumbai. **Branch Offices:** Kurla (W)-Mumbai.
**M. No:** +91 9427665433 **Email:** umang.vora1701@gmail.com

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STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 2026

**PART I** (Rs. in Lakhs)

**Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2026**

| | Particulars | Quarter Ended | | | Haf Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year to date figures for current period | Year to date figures for the previous year | |
| | | (30/09/2026) | (30/06/2026) | (30/09/2025) | (30/09/2026) | (30/09/2025) | (31/03/2026) |
| | (Refer Notes Below) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | | | | | | |
| 1 | Revenue from Operation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | |
| | Other income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Revenue (I + II) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Expenses | | | | | | |
| | (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 |
| | © Changes in inventories of finished goods, | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | work-in-progress and stock-in-trade | | 0.00 | | | | |
| | (d) Employee benefits expense | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 1.78 |
| | (e) Finance Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (f) Depreciation and amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (g) Listing Fees | 1.82 | 88.23 | 0.00 | 90.05 | 0.00 | 0.00 |
| | (i) Professional Fees | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 80.96 |
| | (i) Other Expenses | 0.80 | 1.32 | 0.19 | 0.00 | 0.31 | 6.68 |
| | Total expenses | 2.95 | 89.55 | 0.19 | 92.50 | 0.31 | 89.42 |
| 3 | Profit / (Loss)before exceptional and extraordinary items and tax (III - IV) | (2.95) | (89.55) | (0.19) | (92.50) | (0.31) | (89.42) |
| 4 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit / (Loss) before extraordinary items and tax (V - VI) | (2.95) | (89.55) | (0.19) | (92.50) | (0.31) | (89.42) |
| 6 | Tax expense - Provision for taxation | | | | | | |
| | Current Tax - Provision for taxation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deferred Tax | | | | | | |
| 7 | Net Profit / (Loss) for the period | (2.95) | (89.55) | (0.19) | (92.50) | (0.31) | (89.42) |
| 8 | Other Comprehensive Income/(Loss) (net of tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Total Comprehensive Income/(Loss) for the period | (2.95) | (89.55) | (0.19) | (92.50) | (0.31) | (89.42) |
| 10 | Paid up Equity Share Capital (Face value of Rs. 10/- each) | 1500.81 | 1500.81 | 1500.81 | 1500.81 | 1500.81 | 1500.81 |
| 11 | Earnings per equity share: | | | | | | |
| | (1) Basic | (0.02) | (0.60) | (0.00) | (0.62) | (0.00) | (0.60) |
| | (2) Diluted | (0.02) | (0.60) | (0.00) | (0.62) | (0.00) | (0.60) |
| | | | | | | | |

Notes:

1. The above unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and its recommedation have been approved by the Board of Directors at its meeting held on 13th November, 2026.

2. The Statutory Auditor of the company has carried out a Limited review of the financial results for the quarter ended 30th September, 2026 in terms of Regulation 33 of the Securities and Exhchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015. There is no qualification in the Limited Review Report issued for the said period.

3. The Company has no separate reportable segment; hence segment reporting is not applicable to the company.

4. The core business of the company is Advisory.

5. The Standalone Financial Results of the company for the First Quarter ended 30th Sept, 2026 are available on the Company's website www.komeon.co.in and on the website (www.bseindia.com)

**For and on behalf of the Board of Directors**
**Kome-On Communication Limited**
KOME-ON COMMUNICATION LIMITED

AUTHORISED SIGNATORY/DIRECTOR
**Sunny Chopra**
**Managing Director**
**DIN: 06864943**

**Date: 13.11.2026**
**Place: Gujarat**

Kome-On Communication Ltd

CIN: L74110GJ1994PLC021216

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STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 2026

| Stamenet Of Assets and Liability | | |
|---|---|---|
| | | (Rs. In Lakhs) |
| Particulars | Standalone | |
| | As at 30th Sept 2026 | As at 31st March 2026 |
| | Unaudited | Audited |
| **A) Assets** | | |
| **Non Current Assets** | | |
| Property Plant and Equipement | - | - |
| Capital Work In Progress | - | - |
| Other Intengible Assets | - | - |
| Intengible assets under Development | - | - |
| Financial Assets | - | - |
| i) Investment | - | - |
| ii) Loan | - | - |
| iii) Other Financial Assets | - | - |
| Deferred Tax Assets (net) | - | - |
| Other non current Assets | - | - |
| | | |
| **Total Non Current Assets** | - | - |
| | | |
| **Current Assets** | | |
| Inventories | - | - |
| Financial Assets | - | - |
| i) Trade Receivable | - | - |
| ii) Cash and Cash Equivalents | 0.1 | 0.10 |
| iii) Bank Balance other than (ii)above | 6.35 | 0.35 |
| iv) Loans and Advances | - | - |
| iv) Investment | - | - |
| Other Current Assets | - | - |
| **Total Curent Assets** | **6.45** | **0.45** |
| **Total Assets** | **6.45** | **0.45** |
| **B) Equity and Liabilities** | | |
| Equity Share Capital | 1,500.81 | 1,500.81 |
| Other Equity | -1,696.84 | -1,604.35 |
| **Total Equity** | **-196.03** | **-103.54** |
| **Non Current Liabilities** | | |
| Financial Liabilities | | |
| i)Borrowings | 100.00 | - |
| Defered Tax Liabilities | | - |
| Other non current liabilities | - | - |
| **Total Non Current Liabilities** | **-96.03** | **-103.54** |
| **Current Liabilities** | | |
| Financial Liabilities | | |
| i) Borrowings | - | - |
| ii) Trade Payables | 75.02 | 84.02 |
| iii) Other Financial Liabilities | - | - |
| Provisions | - | - |
| Other Current Liabilities | 27.5 | 19.97 |
| **Total Current Liabilities** | **102.48** | **103.98** |
| **Total Equity and Liabilities** | **6.45** | **0.45** |

**For and on behalf of the Board of Directors**

**Kome-On Communication Limited**

KOME-ON COMMUNICATION LIMITED

AUTHORISED SIGNATORY/DIRECTOR

**Sunny Chopra**

**Managing Director**

**DIN: 06864943**

**Date: 13.11.2026**

**Place: Gujarat**

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STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 2026

| Cash Flow Statement | | (Amount in Lacs) |
|---|---|---|
| **Particulars** | **For the period ended on 30.09.2026** | **For the period ended on 31.03.2026** |
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Profit Before Tax** | **-92.50** | **-89.42** |
| **Adjustments for:** | | |
| Depreciation | 0.00 | 0.00 |
| Preliminery Exps. Written off | 0.00 | 0.00 |
| Finance Cost | 0.00 | 0.00 |
| Dividend Written back/excess provision for taxation | 0.00 | 0.00 |
| **Operating Profit before Working Capital Changes** | **-92.50** | **-89.42** |
| **Movements in Working Capital :** | | |
| Decrease / (Increase) in Inventories | 0.00 | 0.00 |
| Decrease / (Increase) in Sundry Debtors | 0.00 | 0.00 |
| Decrease / (Increase) in Loans and Advances | 0.00 | 0.00 |
| Decrease / (Increase) in Other Current Assets | 0.00 | 0.00 |
| Decrease / (Increase) in Other Non Current Assets | 0.00 | 0.00 |
| (Decrease) / Increase in Trade Payables | -9.00 | 80.81 |
| (Decrease) / Increase in Short Term Provisions | 0.00 | 0.00 |
| (Decrease) / Increase in Current Liabilities | 0.00 | 0.00 |
| (Decrease) / Increase in Other non Current financial liabilities | 0.00 | 0.00 |
| (Decrease) / Increase in Other Current financial liabilities | 0.00 | 0.00 |
| (Decrease) / Increase in Other Current Liabilities | 7.50 | 8.30 |
| Cash (used in) / generated from operations | **-94.00** | **-0.32** |
| Direct Taxes Paid (net of refunds) | 0.00 | 0.00 |
| **Net cash (used in) / generated from operating activities (A)** | **-94.00** | **-0.32** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Loan given | 0.00 | 0.00 |
| Purchase of Investment | 0.00 | 0.00 |
| Sale / Disposal of Fixed Assets | 0.00 | 0.00 |
| Profit on sale of Investment / Assets | 0.00 | 0.00 |
| **Net cash (used in) / generated from investing activities (B)** | **0.00** | **0.00** |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | |
| (Repayment) / Proceeds From Long Term Borrowings | 100.00 | 0.00 |
| (Repayment) / Proceeds From Short Term Borrowings | 0.00 | 0.00 |
| Repayment / (Proceeds) From Long Term Loans & Advances | 0.00 | 0.00 |
| Proceeds from Issue of Shares | 0.00 | 0.00 |
| Interest Expense | 0.00 | 0.00 |
| Dividend | 0.00 | 0.00 |
| **Net cash (used in) / generated from financing activities (C)** | **100.00** | **0.00** |
| **D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)** | **6.00** | **-0.32** |
| **Cash and cash equivalents at the beginning of the year** | **0.45** | **0.77** |
| **Cash and cash equivalents at the end of the year** | **6.45** | **0.45** |
| **Components of cash and cash equivalents** | | |
| Cash and cheques on hand | 0.10 | 0.10 |
| With Scheduled Banks | | |
| - in Current Account | 6.35 | 0.35 |
| - in Term Deposit Accounts | 0.00 | 0.00 |
| | **6.45** | **0.45** |

For and on behalf of the Board of Directors
Kome-On Communication Limited
KOME-ON COMMUNICATION LIMITED
AUTHORISED SIGNATORY/DIRECTOR

Date: 13.11.2026
Place: Gujarat

Sunny Chopra
Managing Director
DIN: 06864943