To,

Date: 06th November 2026

| | |
|---|---|
| **The Manager,**<br>**BSE Limited,**<br>**Department of Corporate Services,**<br>**Phiroze Jeejeebhoy Towers,**<br>**Dalal Street, Mumbai- 400001.** | **Scrip Code: 543521**<br>**Symbol: FONE4**<br>**ISIN: INE0L3H01014** |

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

**Dear Sir/Madam,**

In Pursuant to **Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of **Fone4 Communications (India) Limited** at their meeting held on **Friday, 06th day of November 2026**, at the Registered Office of the Company situated at Office No. 45/688 C, 1st Floor, P V Complex, Thammanam P.O, Kuthappady Temple Road, Thammanam, Kochi, Thammanam, Ernakulam, Kerala, India, 682032, has inter alia, considered and approved the Un-audited Financial Results of the Company for the Half Year ended on 30th September 2026.

We enclose herewith a copy of the said Un-audited financial results along with the Independent Auditor's Review Report by the Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 05:00 P.M. and concluded at 06:00 P.M.

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

Thanking you,
Yours faithfully,

**For and on behalf of**
**Fone4 Communications (India) Limited**

Sayyed Haris Sayyed Imbichi
Digitally signed by Sayyed Haris Sayyed Imbichi
Date: 2026.11.06 18:33:04 +05'30'

**SAYYED IMBICHI HARIS SAYYED**
**Managing Director & CFO**
**DIN: 08395581**

KAPISH JAIN & ASSOCIATES
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Tel: +91-11-40508780
Mob: +91 9711611551
Email: info@cakja.com

**Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2026 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 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, 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 a 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. ***The confirmations in certain cases 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.***

5. ***The Company has not complied with the provision of Income Tax Act, 1961 ("IT Act") by failing to file the Income Tax Return ("ITR") under section 139 of the IT Act and Tax Audit Report ("TAR") under section 44AB of the IT Act for the assessment year 2023-24, 2025-25 and 2025-26. Accordingly, the company shall be liable to pay the applicable penalties for non-filing of ITR and TAR as per provisions of the IT Act.***

6. ***The Company has registered under the Employees Provident Fund Act, 1952 and Employee's State Insurance Act, 1948, however, the same has not been deducted and deposited on the eligible employees till 31 March 2023. The impact of the same is not ascertainable.***

7. ***The Company has failed to comply with the provision of tax deducted at source as per chapter XVII of the Income Tax Act. 1961. An amount of Rs. 9.87 lacs and an amount of Rs. 15.59 lacs was deducted at source till 31 March 2023 and 31 March 2024 respectively, however, the same has not yet been deposited to the authorities by the Company. Subsequently, TDS returns not yet submitted for the same.***

8. ***The Company had given advances amounting to Rs. 1,150.40 lacs during the course of business wherein the Company is not able to track the progress of the work being assigned. Subsequently, the management has issued legal notices to the respective parties as a recovery proceeding against the advances being given.***

9. ***The Company had a credit facility of Rs. 170.00 lacs with ICICI Bank Limited, secured by creating a charge on 2 (two) immovable properties owned by directors of the Company. As on the date of notice, an aggregate amount of Rs. 171.56 lacs were outstanding against this loan. On 1 December 2023, the bank declared the loan as Non-Performing Assets (NPA") and subsequently, attached one of the properties for recovery of the outstanding amount. Further, the notice for symbolic possession was issued by the bank on 3 April 2024. The outstanding balance of the credit facility as on 30 September 2026 is Rs. 52.45 lacs (previous year ended 31 March 2026: Rs. 140.79 lacs).***

***In response, the Company has applied to the Debt Recovery Tribunal-1 ("DRT") at Ernakulam to challenge the property attachment process. The application was submitted on 22 April 2024. Currently, the matter is pending for hearing before the DRT, and the next hearing date has been fixed on 13 November 2026 .***

10. Based on our review conducted as stated above, ***except the effects of the matter described in paragraph 4, 5, 6 & 7 above and possible effects of the matter described in paragraph 7 & 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.

For **KAPISH JAIN & ASSOCIATES**
Chartered Accountants
Firm Registration No. 022743N




**CA Kapish Jain**
Partner
M. No.: 514162
**UDIN: 26514162JHXEVI9777**

Place: New Delhi
Date: 06 November 2026

# FONE4 COMMUNICATIONS(INDIA) LIMITED

**Regd. Office : Office No. 45/688 C, 1st Floor, P V Complex, Thammanam P.O, Kuthappady Temple Road, Thammanam, Kochi, Kerala Ernakulam - 682032**
**CIN: L51506KL2014PLC036625 E Mail id: cs@fone4.in**

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

*Rs. in Lacs, unless otherwise stated*

| Sl.No | Particulars | Six months ended | | | Year ended |
|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | **Income** | | | | |
| | a) Revenue from operations | 2,629.30 | 3,608.29 | 1,532.36 | 5,140.65 |
| | b) Other income | - | 141.69 | 0.00 | 141.69 |
| | **Total income** | **2,629.30** | **3,749.98** | **1,532.36** | **5,282.34** |
| 2 | **Expenses** | | | | |
| | a) Purchase of stock in trade | 2,627.47 | 3,455.35 | 1,530.91 | 4,986.26 |
| | b) Changes in inventories of stock in trade | - | 393.53 | - | 393.53 |
| | c) Employee benefits expense | 0.75 | 1.05 | 0.75 | 1.80 |
| | d) Finance costs | 6.65 | 8.26 | 7.83 | 16.09 |
| | e) Depreciation and amortisation expense | 0.79 | 1.00 | 1.11 | 2.11 |
| | f) Other expenses | 110.55 | 86.54 | 128.83 | 215.37 |
| | **Total expenses** | **2,746.21** | **3,945.73** | **1,669.42** | **5,615.16** |
| 3 | **Profit/(loss) before exceptional item & tax (1-2)** | **(116.91)** | **(195.75)** | **(137.06)** | **(332.82)** |
| 4 | Exceptional Items | - | - | - | - |
| 5 | **Profit/(loss) before tax (3-4)** | **(116.91)** | **(195.75)** | **(137.06)** | **(332.82)** |
| 6 | Tax expense | | | | |
| | 1) Current tax | - | - | - | - |
| | 2) Deferred tax | 2.10 | 2.30 | 2.28 | 4.58 |
| 7 | **Net Profit/(Loss) after tax (5-6)** | **(119.01)** | **(198.06)** | **(139.34)** | **(337.40)** |
| 8 | Paid-up Equity Share Captial (Face value of Rs.10/- each) | 2,495.00 | 2,495.00 | 2,495.00 | 2,495.00 |
| 9 | Reserves (excluding revaluation reserve) | - | - | - | (1,272.39) |
| 10 | Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.) | (0.48) | (0.79) | (0.58) | (1.45) |

**Notes:-**

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 06 November 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is engaged in the business of trading & distribution of mobile phones,electronic gadgets,mobile phone accessories,computer and computer parts and other electronic media equipment's. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

4 **STANDALONE STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lacs, unless otherwise stated*

| Particulars | Standalone | |
|---|---|---|
| | As at 30.09.2026 | As at 31.03.2026 |
| **EQUITY AND LIABILITIES** | | |
| **1 Shareholders' funds** | | |
| a) Share capital | 2,495.00 | 2,495.00 |
| b) Reserves and surplus | (1,391.40) | (1,272.39) |
| **Total Equity** | **1,103.60** | **1,222.61** |
| **2 Liabilities** | | |
| **Non-current liabilities** | | |
| a) Long-Term Borrowings | 258.08 | 161.37 |
| b) Deferred tax liability | - | - |
| c) Other long-term liabilities | - | - |
| d) Long-term provisions | - | - |
| **Total non-current liabilities** | **258.08** | **161.37** |
| a) Short-Term Borrowings | 52.45 | 140.79 |
| 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 | 2,546.22 | 1,599.13 |
| c) Other current liabillities | 40.66 | 40.62 |
| d) Short-term provisions | 13.95 | 13.95 |
| **Total current liabilities** | **2,653.28** | **1,794.49** |
| **Total equity and liabilities** | **4,014.97** | **3,178.47** |
| **Assets** | | |
| **1 Non-current assets** | | |
| a) Property, plant and equipment and Intangible Assets | | |
| (i) Property, plant and equipment | 11.17 | 11.95 |
| (ii) Intangible assets | 0.90 | 0.90 |
| b) Deferred tax assets | 39.94 | 42.03 |
| c) Non-current investment | - | - |
| d) Long-term loans and advances | 1,505.19 | 1,505.19 |
| e) Other non-current assets | - | - |
| **Total non-current assets** | **1,557.20** | **1,560.07** |
| **2 Current assets** | | |
| a) Inventories | 434.89 | 532.42 |
| b) Trade receivables | 1,260.66 | 332.09 |
| c) Cash and bank balances | 15.88 | 5.94 |
| d) Short-term loans and advances | 544.65 | 544.65 |
| e) Other current assets | 201.69 | 203.30 |
| **Total current assets** | **2,457.77** | **1,618.40** |
| **Total assets** | **4,014.97** | **3,178.47** |

5 **STANDALONE STATEMENT OF CASH FLOWS**

*Rs. in Lacs, unless otherwise stated*

| | For the half year ended | |
|---|---|---|
| | 30.09.2026 | 30.09.2025 |
| **A. Cash flow from operating activities** | | |
| **Profit/(loss) before tax** | (116.91) | (137.06) |
| **Adjustments for :** | | |
| Depreciation and amortisation expense | 0.79 | 1.11 |
| Provision for slow moving inventory | 97.53 | - |
| Provisions Written Back | - | - |
| Interest incomes | - | (0.00) |
| Interest expenses | 6.65 | 7.83 |
| **Operating (loss)/profit before working capital changes** | **(11.94)** | **(128.11)** |
| **Changes in assets and liabilities** | | |
| (Increase) / Decrease in inventories | - | 118.51 |
| (Increase) / Decrease in trade receivables | (928.57) | 0.22 |
| (Increase) / Decrease in loans and advances | - | - |
| (Increase) / Decrease in other assets | 1.60 | (3.52) |
| Increase / (decrease) in trade payables | 947.08 | (1,472.06) |
| Increase / (decrease) in provisions | - | - |
| Increase / (decrease) in other liabilities | 0.05 | 298.19 |
| **Cash generated from operating activities** | **8.23** | **(1,186.78)** |
| Taxes paid (net of refunds) | - | - |
| **Net cash generated from operating activities** | **8.23** | **(1,186.78)** |
| **B. Cash Flow from Investing Activities** | | |
| Purchase of tangible and intangible assets | - | (0.11) |
| Investment in fixed deposits with bank | - | - |
| Interest and other income | - | - |
| **Net cash generated from/(used in) investing activities** | **-** | **(0.11)** |
| **C. Cash flows from financing activities** | | |
| Interest and finance cost | (6.65) | (7.83) |
| Proceeds from issues of equity shares | - | 1,185.00 |
| Net proceed (repayment) of long term borrowings | 96.72 | 7.67 |
| Net proceed (repayment) of short term borrowings | (88.35) | 1.78 |
| **Net cash generated from/(used in) financing activities** | **1.72** | **1,186.62** |
| **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | **9.94** | **(0.27)** |
| Cash and cash equivalents at the beginning of year | 5.27 | 5.59 |
| **Cash and cash equivalents at the end of year** | **15.21** | **5.31** |
| **Cash and cash equivalents comprise of:** | | |
| Cash on hand | 2.82 | 2.82 |
| Balance with banks | | |
| - in current accounts | 12.39 | 2.50 |
| - deposits with original maturity of less than three months | - | - |
| | **15.21** | **5.31** |

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

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

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

Sayyed Haris Sayyed Imbichi
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Date: 2026.11.06 17:20:24 +05'30'

**Sayyed Imbichi Haris Sayyed**
Managing Director and CFO
DIN 08395581

Date: 06 November 2026
Place: Ernakulam