

KOME-ON COMMUNICATION LIMITED

CIN: L74110GJ1994PLC021216

***Registered Office: 202, AMAR
CHAMBER, STATION ROAD, VALSAD,
GUJARAT-396001***

33RD ANNUAL REPORT 2025-26

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REFERENCE INFORMATION

BASIC INFORMATION ABOUT COMPANY

S.No.	Particulars	Details
1	Shares listed at	BSE Ltd., Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001
2	Registered Office	202, Amar Chamber, Station Road, Valsad, Gujarat-396001
3	E-mail	secretarial.kocl@gmail.com
4	Contact No.	9870545973
5	Website	www.komeon.co.in
6	CIN	L74110GJ1994PLC021216

BOARD OF DIRECTORS

S.No.	DIN No.	Name	Designation
1	06693671	Kusum Lata	Non-Executive Director
2	09841715	Ajay Suresh Yadav	Non-Executive Independent Director
3	11059678	Rinku Saini	Non-Executive Independent Director
4	08184639	Abhishek Suresh Kyal	Managing Director

KEY MANAGERIAL PERSONNEL

S.No.	DIN No.	Name	Designation
1	08184639	Abhishek Suresh Kyal	Managing Director
2	NA	Sachin Mishra	CEO & CFO
3	NA	Sonia Bhimrajka	Company Secretary

AUDIT COMMITTEE AS ON 31ST MARCH, 2026

S.No.	Name	Designation
1	Ajay Suresh Yadav	Chairperson
2	Rinku Saini	Member
3	Kusum Lata	Member

NOMINATION AND REMUNERATION COMMITTEE AS ON 31ST MARCH, 2026

S.No.	Name	Designation
1	Kusum Lata	Chairperson
2	Rinku Saini	Member
3	Ajay Suresh Yadav	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE AS ON 31ST MARCH, 2026

S.No.	Name	Designation
1	Ajay Suresh Yadav	Chairperson
2	Rinku Saini	Member
3	Kusum Lata	Member

REGISTRAR & SHARE TRANSFER AGENT

S.No.	Particulars	Details
1	Name	Satellite Corporate Services Pvt. Ltd.
2	Address	106 & 107 Dattani Plaza, Kurla Andheri Road, Kurla (w), Nr. Safed Poll East West Ind Estate Mumbai 400072
3	Contact details	022 28520461
4	E-mail	service@satellitecorporate.com

BANKERS

Axis Bank	RBL Bank	
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NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 33rd Annual General Meeting for the financial year 2025-2026 (hereinafter referred to as “AGM”) of the members of **Kome-On Communication Limited** will be held on **Thursday, 10th day of September, 2026** at **12:00 P.M.** via video conferencing / other audio-visual mode (VC/OAVM) to transact the following business as:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2026, including the Audited Balance Sheet, the Statement of Profit & Loss and Cash Flow Statement for the Financial Year ended on 31st March, 2026 including any explanatory note annexed to or forming part of, the aforementioned documents together with the Board's Report and Statutory Auditor's Report thereon.
2. **To re-appoint Mr. Abhishek Suresh Kyal (DIN: 08184639) as a director liable to retire by rotation.**

To consider and, if thought fit, to pass the following resolutions as an ordinary resolutions:

“**RESOLVED THAT** pursuant to the provision(s) of applicable law(s), and the Articles of Association, and upon recommendation of the Board of Directors, Mr. Abhishek Suresh Kyal (DIN: 08184639), Managing Director, who retires by rotation and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as director of the Company liable to retire by rotation.”

SPECIAL BUSINESS:

3. **To Increase in the Authorised Share Capital of the Company from ₹15,01,00,000 (Rupees Fifteen Crores One Lakh Only) to ₹65,01,00,000 (Rupees Sixty-Five Crores One Lakh Only) and Consequential Alteration of Clause V of the Memorandum of Association of the Company.**

To consider and if thought fit, to pass the following resolution(s) as an ordinary resolution:

“**RESOLVED THAT** pursuant to the provisions of Sections 13, 61 and all other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and subject to such approvals, consents, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded to increase the Authorised Share Capital of the Company from ₹15,01,00,000 (Rupees Fifteen Crores One Lakh Only) divided into 1,50,10,000 (One Crore Fifty Lakh Ten Thousand) Equity Shares of ₹10 (Rupees Ten) each to ₹65,01,00,000 (Rupees Sixty-Five Crores One Lakh Only) divided into 6,50,10,000 (Six Crores Fifty Lakh Ten Thousand) Equity Shares of ₹10 (Rupees Ten) each by creation of 5,00,00,000 (Five Crores) additional Equity Shares of ₹10 (Rupees Ten) each, ranking pari passu in all respects with the existing Equity Shares of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and other applicable provisions of the Companies Act, 2013, Clause V of the Memorandum of Association of the Company be and is hereby altered and substituted with the following:

"V. The Authorised Share Capital of the Company is ₹65,01,00,000 (Rupees Sixty-Five Crores One Lakh Only) divided into 6,50,10,000 (Six Crores Fifty Lakh Ten Thousand) Equity Shares of ₹10 (Rupees Ten) each."

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and are hereby severally authorised to do all such acts, deeds, matters and things and to sign, execute and file all necessary forms, returns, applications and other documents with the Registrar of Companies and such other authorities as may be required, and to take all such actions as may be necessary, expedient or incidental to give effect to this resolution, including making consequential amendments to the statutory registers, records and other documents of the Company.”

4. To enhance the limits for making investments, giving loans or guarantees and providing securities under section 186 of the Companies Act, 2013.

To consider and if thought fit pass the following resolution as special resolution:

“RESOLVED THAT pursuant to the provisions of Section 186 read with Section 179(3)(f) and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the rules made thereunder, and subject to such other approvals, consents and permissions as may be necessary, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee thereof or any person(s) authorised by the Board to exercise its powers, including the powers conferred by this resolution) to:

- (a) give any loan to any person(s) or other body corporate(s);
- (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and
- (c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, from time to time, in one or more tranches, as the Board may in its absolute discretion deem beneficial and in the interest of the Company, notwithstanding that the aggregate of the loans and investments so far made, the amounts for which guarantee or security so far provided to all persons or bodies corporate, together with the investments, loans, guarantees or security proposed to be made or given, exceeds 60% (sixty percent) of the Company’s paid-up share capital, free reserves and securities premium account, or 100% (one hundred percent) of its free reserves and securities premium account, whichever is more, as prescribed under Section 186 of the Companies Act, 2013, provided that the total amount of such investments, loans, guarantees or security so made or given and outstanding at any point of time shall not exceed Rs. 15,00,00,000/- (Rupees Fifteen Crore Only).

RESOLVED FURTHER THAT the Board hereby confirms that there is no subsisting default in repayment of any deposit or interest payable thereon, in terms of the proviso to Section 186(8) of the Companies Act, 2013.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and is hereby severally authorised to decide the terms and conditions, including the rate of interest, security, tenure and other terms of any such loan, guarantee, security or investment, and to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution, including filing of necessary forms and returns with the Registrar of Companies, Delhi or any other authority, as may be required.”

**By the order of the Board
Kome-On Communication Ltd**

**Date: 17.08.2026
Place: Ahmedabad**

**Sd/-
Abhishek Suresh Kyal
Director
DIN: 08184639**

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies, Act, 2013 (“the Act”) which sets out details relating to special business to be transacted at the Annual General Meeting is required to be annexed to the notice. There being one Special Business to be transacted in the 33rd Annual General Meeting (“AGM”) of the Company, such an explanatory statement is annexed below along with the Notice of the AGM.
2. The Ministry of Corporate Affairs (“MCA”) vide its Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 5, 2020, Circular No. 02/2021 dated January 13, 2021, Circular No. 19/2021 dated December 8, 2021, Circular No. 21/2021 dated December 14, 2021, Circular No. 02/2022 dated May 5, 2022, Circular No. 09/2023 dated September 25, 2023 and Circular No. 10/2022 dated December 28, 2022 (collectively referred to as “MCA Circulars”) has permitted Companies to conduct AGM through Video Conferencing (“VC”) or Other Audio Visual Means (“OAVM”) without the physical presence of Members at a Common Venue. Further, the Securities and Exchange Board of India (“SEBI”) vide its Circular nos. SEBI/HO/CFD/PoD-2/PCIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 read with Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) w.r.t. AGM (“SEBI Circulars”). In terms of MCA Circulars and the provisions of the Act and applicable provisions of the SEBI Listing Regulations, the AGM of the Members is being convened through VC/OAVM. Hence, Members can attend and participate in the AGM through VC/OAVM only. The detailed procedure for participating in the AGM through VC/OAVM is annexed herewith and also available at the Company’s website www.komeon.co.in. The deemed venue of the AGM shall be the Registered Office of the Company.
3. Pursuant to Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint a proxy to attend and cast a vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on a first-come, first-served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with MUFG Intime India Private Limited for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by MUFG Intime India Private Limited.
7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.komeon.co.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of MUFG Intime India Private Limited (agency for providing the Remote e-Voting facility) i.e. <https://instavote.linkintime.co.in>.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Monday, 07th September, 2026, 09:00 A.M. and ends on Wednesday, 09th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by MUFG Intime India Private Limited for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Thursday, 03rd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 03rd September, 2026.

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 – NSDL OTP based login

- a) Visit URL: <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>
- b) Enter your 8-character DP ID, 8-digit Client Id, PAN, Verification code and generate OTP.
- c) Enter the OTP received on your registered email ID / mobile number and click on login.
- d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
- e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 – NSDL IDeAS facility Shareholders registered for IDeAS facility:

- a) Visit URL: <https://eservices.nsdl.com> and click on “Beneficial Owner” icon under “IDeAS Login Section”. Enter IDeAS User ID, Password, Verification code & click on “Log-in”.
- b) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on “Access to e-Voting” under e-Voting services.
- c) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

- a) To register, visit URL: <https://eservices.nsdl.com> and select “Register Online for IDeAS Portal” or click on <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on “Submit”.
- c) Enter the last 4 digits of your bank account / generate ‘OTP’.
- d) Post successful registration, user will be provided with Login ID and password.
- e) Follow steps given above in points (a-d).

METHOD 3 – NSDL e-voting website

- a) Visit URL: <https://www.evoting.nsdl.com>
- b) Click on the “Login” tab available under ‘Shareholder/Member’ section.
- c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on “Login”.
- d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
- e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 – CDSL e-voting page

- a) Visit URL: <https://www.cdslindia.com>.
- b) Go to e-voting tab.

- c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on “Submit”.
- d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account.
- e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 – CDSL Easi / Easiest facility:

Shareholders registered for Easi / Easiest facility:

- a) Visit URL: <https://web.cdslindia.com/myeasitoken/Home/Login> or Visit URL: www.cdslindia.com, click on “Login” and select “My Easi New (Token)”.
- b) Enter existing username, Password & click on “Login”.
- c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi / Easiest facility:

- a) To register, visit URL: <https://web.cdslindia.com/myeasitoken/Home/EasiRegistration> / <https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration>.
- b) Proceed with updating the required fields for registration.
- c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

- a) Login to DP website.
- b) After Successful login, user shall navigate through “e-voting” option.
- c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- d) Post successful authentication, click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the Cut-Off Date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote Shareholders registered for INSTAVOTE facility:

- a) Visit URL: <https://instavote.linkintime.co.in> & click on “Login” under ‘SHARE HOLDER’ tab.
- b) Enter details as under:
- c) User ID: Enter User ID
- d) Password: Enter existing Password
- e) Enter Image Verification (CAPTCHA) Code
- f) Click “Submit”.

(Home page of e-voting will open. Follow the process given under “Steps to cast vote for Resolutions”)

STEP 2: Steps to cast vote for Resolutions through InstaVote

- a) Post successful authentication and redirection to InstaVote inbox page, you will be able to see the “Notification for e-voting”.
- b) Select ‘View’ icon. E-voting page will appear.
- c) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link).
- d) After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
- e) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.

NOTE: Shareholders may click on “Vote as per Proxy Advisor’s Recommendation” option and view proxy advisor recommendations for each resolution before casting vote. “Vote as per Proxy Advisor’s Recommendation” option provides access to expert insights during

the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at www.covidhstechnologies.com.

Guidelines for Institutional shareholders (“Custodian / Corporate Body / Mutual Fund”)

STEP 1 – Custodian / Corporate Body / Mutual Fund Registration

- a) Visit URL: <https://instavote.linkintime.co.in>
- b) Click on “Sign Up” under “Custodian / Corporate Body / Mutual Fund”.
- c) Fill up your entity details and submit the form.
- d) A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
- e) Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person’s email ID. (You have now registered on InstaVote.)

STEP 2 – Investor Mapping

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on “Investor Mapping” tab under the Menu section.
- c) Map the Investor with the following details:
 1. ‘Investor ID’ – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
 2. ‘Investor’s Name’ – Enter Investor’s Name as updated with DP.
 3. ‘Investor PAN’ – Enter your 10-digit PAN.
 4. ‘Power of Attorney’ – Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution / Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

Further, Custodians and Mutual Funds shall also upload specimen signatures.

- d) Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body / Mutual Fund Entity). The same can be viewed under the “Report section”.

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 – VOTES ENTRY

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on “Votes Entry” tab under the Menu section.
- c) Enter the “Event No.” for which you want to cast vote.
- d) Event No. can be viewed on the home page of InstaVote under “On-going Events”.
- e) Enter “16-digit Demat Account No.”.
- f) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
- g) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 – VOTES UPLOAD

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) After successful login, you will see “Notification for e-voting”.
- c) Select “View” icon for “Company’s Name / Event number”.
- d) E-voting page will appear.
- e) Download sample vote file from “Download Sample Vote File” tab.
- f) Cast your vote by selecting your desired option ‘Favour / Against’ in the sample vote file and upload the same under “Upload Vote File” option.
- g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at .

HELPPDESK:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login Type	Helpdesk Details
Physical mode / Non-Individual Shareholders in demat mode	Email: enotices@in.mpms.mufg.com Tel: 022 – 4918 6000
Individual Shareholders with NSDL	Email: evoting@nsdl.co.in Tel: 022 - 4886 7000
Individual Shareholders with CDSL	Email: helpdesk.evoting@cdslindia.com Toll Free: 1800 22 55 33

Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on “Login” under ‘SHARE HOLDER’ tab.
- Further Click on “forgot password?”
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case Custodian / Corporate Body / Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on ‘Login’ under “Custodian / Corporate Body / Mutual Fund” tab.
- Further Click on “forgot password?”
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB / DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%*), at least one numeral, at least one alphabet and at least one capital letter.

Individual Shareholders holding securities in demat mode with NSDL / CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository / depository participants website.

General Instructions – Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders / members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders / members can login any number of time till they have voted on the resolution(s) for a particular “Event”.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 3:

The present Authorised Share Capital of the Company is ₹15,01,00,000 (Rupees Fifteen Crores One Lakh Only) divided into 1,50,10,000 (One Crore Fifty Lakh Ten Thousand) Equity Shares of ₹10 (Rupees Ten) each.

With a view to providing adequate headroom for future issuance of equity shares to meet the Company's business growth, expansion plans, fund-raising requirements, strategic investments, acquisitions, or such other corporate purposes as may be approved by the Board from time to time, the Board of Directors, at its meeting held on August 10, 2026 approved the proposal to increase the Authorised Share Capital of the Company by ₹50,00,00,000 (Rupees Fifty Crores Only).

Accordingly, it is proposed to increase the Authorised Share Capital of the Company from ₹15,01,00,000 (Rupees Fifteen Crores One Lakh Only) to ₹65,01,00,000 (Rupees Sixty-Five Crores One Lakh Only) by creation of 5,00,00,000 (Five Crores) additional Equity Shares of ₹10 (Rupees Ten) each.

Pursuant to the provisions of Section 61 of the Companies Act, 2013, approval of the Members is required by way of an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 3 of the Notice for approval of the Members.

ITEM NO. 4:

Pursuant to the provisions of Section 186 of the Companies Act, 2013 ("the Act"), the Company is permitted to make loans, give guarantees, provide securities or make investments up to the limits prescribed therein. In terms of Section 186(3) of the Act, where the aggregate of the loans and investments made, guarantees given, securities provided and investments proposed to be made exceeds the prescribed limits, prior approval of the members by way of a Special Resolution is required.

In order to provide the Company with greater operational and financial flexibility for undertaking loans, investments, guarantees and securities as may be required from time to time in the ordinary course of business and in furtherance of its business objectives, it is proposed to seek the approval of the Members to authorize the Board of Directors to make loans, give guarantees, provide securities and/or make investments, from time to time, in one or more tranches, notwithstanding that the aggregate value thereof may exceed the limits specified under Section 186 of the Act.

Accordingly, approval of the Members is sought to authorize the Board of Directors to make loans, give guarantees, provide securities and/or make investments up to an overall limit of ₹15,00,00,000 (Rupees Fifteen Crore Only), outstanding at any point in time, on such terms and conditions as the Board may deem fit and in the best interests of the Company.

The Board confirms that the Company is not in default in the repayment of any deposits or interest thereon, as contemplated under Section 186(8) of the Act.

The Board of Directors recommends the Special Resolution set out at Item No. 04 of the Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

BOARDS' REPORT TO THE MEMBERS

To,
The Members,
KOME-ON COMMUNICATION LIMITED

Your Directors have the pleasure of presenting their Annual Report together with the Audited Financial Statements of the Company for the Year ended 31st March 2026.

FINANCIAL SUMMARY AND PERFORMANCE OF THE COMPANY

(In Lakhs)

Particulars	2025-26	2024-25
Sales Turnover	0.00	0.00
Other Income	0.00	0.00
Total Income	0.00	0.00
Total Expenditure	88.99	1.38
Profit before Depreciation	-88.99	-1.38
Less: Deprecation	0.00	0.00
Profit after depreciation, Interest and other Expenses	-88.99	-1.38
Less: Taxes (Including Deferred Tax)	0.00	0.00
Net Profit after Tax before dividend	-88.99	-1.38
Dividend (Including Interim, if any, and final)	0.00	0.00
Net profit after dividend and Tax	-88.99	-1.38

RESULTS OF OPERATIONS AND THE STATE OF THE COMPANY'S AFFAIRS:

During the year under review, the revenue of the company from operations is Rs. Nil and it was attributed to an overall slowdown in the economy. The Board of Directors is making all efforts for the better opportunities of the company.

PERFORMANCE REVIEW:

The Company has incurred a loss during the financial year ended 31st March, 2026. Your directors are making every effort to improve the Company's performance in the future.

SHARE CAPITAL

The Company has an Authorised Share Capital of Rs. 15,01,00,000 (Rupees Fifteen Crore One lakh only), divided into 1,50,10,000 (One Crore Fifty Lakh Ten Thousand) Equity Shares of Rs. 10/- each. It possesses a Paid-up Share Capital of Rs. 15,00,81,070 (Rupees Fifteen Crore Eighty-One Thousand Seventy Rupees only), divided into 1,50,08,107 (One Crore Fifty Lakh Eight Thousand One Hundred Seven) equity shares of face value of INR 10/-.

No changes have occurred in the current financial year as compared to the last financial year 2025-26.

CHANGES IN SHARE CAPITAL, IF ANY

There has been no Change in the Share Capital of the Company during the financial year under review.

- a) Buy Back of securities: The Company has not bought back its shares /securities during the year under review.
- b) Sweat Equity: No Sweat Equity Shares are issued during the year under review.
- c) Bonus Shares: No Bonus Shares were issued during the year under review.
- d) Employee Stock Option Plan: The Company has not provided any Stock Option Scheme to the employees.

DIVIDEND

The Board of Directors of the Company do not recommend any dividend for this financial year.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

CHANGES IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of business during the financial year 2025-26.

TRANSFER TO GENERAL RESERVE

During the financial Year under review, losses incurred by the company were adjusted with the Revenue and Surplus account.

EMPLOYEE STOCK OPTION SCHEME

The Company has not provided any Employee Stock Option Scheme to its employees. The Company has not issued equity shares with differential rights as to dividend, voting or otherwise.

INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The company does not have any subsidiaries, Joint ventures or associate companies.

EXTRACT OF ANNUAL RETURN:

An extract of Annual Return for the year ended March 31, 2026, as prescribed in Section 134(3)(a) and section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, is available on the website of the Company on the following link: www.komeon.co.in.

FRAUDS REPORTED BY AUDITORS UNDER SECTION 143:

There have been no instances of fraud reported by the Statutory Auditors under Section 143 of the Act, read with relevant Rules framed thereunder, either to the Company or to the Central Government.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, EMPLOYEE STOCK OPTIONS & SWEAT EQUITY SHARES.

The Company has not issued any equity shares with differential voting rights or employee stock options or sweat equity shares.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**(A) THE CURRENT COMPOSITION OF THE BOARD OF DIRECTORS AS ON DATE IS AS FOLLOWS:**

As on 31st March, 2026, the Board of your Company consists of Four Directors as follows:

S. No.	DIN Number	Names of Directors	Appointment of Directors	Designation
1	08184639	Abhishek Suresh Kyal	15/01/2026	Managing Director
2	06693671	Kusum Lata	15/01/2026	Non-Executive Director
3	11059678	Rinku Saini	15/01/2026	Non-Executive Independent Director
4	09841715	Ajay Suresh Yadav	15/01/2026	Non-Executive Independent Director

All the Directors have vast knowledge and experience in their relevant fields, and the Company has benefited immensely by their presence in the Board.

(B) CHANGE IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Ms. Renu Beniwal (DIN: 10122354) has resigned from the position of Non-Executive Independent Director w.e.f 01st July, 2025, due to health issues.

Mr. Ashish Rajeshbhai Patel has resigned from the position of Chief Financial Officer of the Company w.e.f 1st July, 2025.

Mr. Shankar Mallappa Kokane (DIN: 09850312) has resigned from the position of Non-Executive Independent Director w.e.f 01st July, 2025 due to relocation.

Mr. Sachin Mishra has been appointed as Chief Executive Officer and Key Managerial Personnel of the Company w.e.f 24th July, 2025.

However, The Board of Directors of the Company approved the appointment of Mrs. Kusum Lata (DIN: 06693671) as an Additional Executive Director, Mr. Ajay Suresh Yadav (DIN: 09841715) as an Additional Non-Executive Independent Director, and Ms. Rinku Saini (DIN: 11059678) as an Additional Non-Executive Independent Director, with effect from June 10, 2025, September 18, 2024, and June 10, 2025, respectively. However, due to non-compliance with Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015, the offices of the aforesaid Directors stood vacated with effect from the last date on which the Annual General Meeting (AGM) of the Company ought to have been held for the relevant financial year.

Subsequently, Mrs. Kusum Lata (DIN: 06693671), Mr. Ajay Suresh Yadav (DIN: 09841715), Ms. Rinku Saini (DIN: 11059678), and Mr. Abhishek Kayal (DIN: 08184639) were appointed as an Additional Non-Executive Director, Non-Executive Independent Director, Non-Executive Independent Director, and Additional Executive Director, respectively. Further, Mr. Sachin Mishra was appointed as the Chief Financial Officer of the Company with effect from January 15, 2026, and Mrs. Sonia Bhimrajka was appointed as the Company Secretary of the Company with effect from January 30, 2026.

Mr. Ashish Rajeshbhai Patel resigned from the position of Chief Financial Officer of the Company with effect from July 1, 2025, and from the position of Managing Director with effect from January 15, 2026.

(C) RETIRE BY ROTATION

In terms of the provisions of Section 152 of the Companies Act, 2013, Mr. Abhishek Suresh Kyal is liable to retire by rotation at the Annual General Meeting of the Company.

(D) APPOINTMENT

During the year under review, the following Directors were appointed to the Board of your Company:

S. No.	DIN	Name of Directors	Type of change	Effective date	Designation
1	08184639	Abhishek Suresh Kyal	Appointment	15/01/2026	Managing Director
2	06693671	Kusum Lata	Appointment	15/01/2026	Non-Executive Director
3	11059678	Rinku Saini	Appointment	15/01/2026	Non-Executive Independent Director
4	09841715	Ajay Suresh Yadav	Appointment	15/01/2026	Non-Executive Independent Director

(E) BOARDS' INDEPENDENCE

The definition of 'Independence' of Directors is derived from Section 149(6) of the Companies Act, 2013. A declaration has been received from the following Non-Executive Director confirming their Independence in terms of Listing Regulations, 2015 and Section 149(6) of the Companies Act, 2013:-

1. Mr. Ajay Suresh Yadav (DIN: 09841715)
2. Ms. Rinku Saini (DIN: 11059678)

(F) BOARD MEETINGS

The Board of Directors of the Company met ten times during the financial year, i.e., from April 01, 2025, to March 31, 2026. The necessary quorum was present for all the Board Meetings. The maximum time gap between any two consecutive meetings exceeded one hundred and twenty days due to internal operational issues.

The notice, detailed agenda and other material information are sent in advance to enable the Board to discharge its responsibilities effectively and take informed decisions.

DATE OF MEETING.	BOARD STRENGTH	NO. OF DIRECTORS PRESENT
06.05.2025	4	4
10.06.2025	4	4
02.07.2025	4	4
24.07.2025	4	4
15.01.2026	1	1
30.01.2026	4	4
23.02.2026	4	4

24.02.2026	4	4
05.03.2026	4	4
16.03.2026	4	4

(G) BOARD COMMITTEES

With a view to have a more focused attention on business and for better governance and accountability, the Board has constituted various committees. The Board Committees meet at regular intervals and took necessary steps to perform the duties entrusted by the Board. The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time.

Currently, the Board has the following committees:

- A. Audit Committee;
- B. Nomination & Remuneration Committee;
- C. Stakeholder Relationship Committee;

A. AUDIT COMMITTEE

The Audit Committee is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013 and the provisions of Regulation 18 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"). The Committee comprises of members who possess financial and accounting expertise/exposure.

COMPOSITION

The Committee's composition is in compliance with provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations.

The composition of the Audit Committee as of **March 31, 2026**, is as under:

S. No.	Name of the Person	Position	Category
1.	Ajay Suresh Yadav	Chairperson	Non-Executive Independent Director
2.	Rinku Saini	Member	Non-Executive Independent Director
3.	Kusum Lata	Member	Non-Executive Independent Director

MEETINGS & ATTENDANCE OF DIRECTORS

The Audit Committee met four times during the Financial Year 2025-26 on

10.06.2025,
02.07.2025,
15.01.2026
30.01.2026
03.02.2026
23.02.2026 and
05.03.2026.

The necessary quorum was present for all Meetings. The details of attendance of the members of the Committee at the said meetings are as follows:

S. No	Name of the Director	Number of Meetings Held during Financial Year	Number of Meetings Attended
1.	Ajay Suresh Yadav	7	7
2.	Rinku Saini	5	5
3.	Kusum Lata	6	6

It can be seen from the above details that the frequency of the Committee Meetings was in compliance with the minimum limit prescribed under applicable regulatory requirements.

B. NOMINATION AND REMUNERATION COMMITTEE – (NRC)

The Nomination and Remuneration Committee is constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and the provisions of Regulation 19 of the Listing Regulation.

COMPOSITION

The Committee's composition is in compliance with provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the Listing Regulations.

The composition of the Nomination & Remuneration Committee as on **March 31, 2026**, is as under:

S. No.	Name of the Person	Position	Category
1.	Kusum Lata	Chairperson	Non-Executive Independent Director
2.	Rinku Saini	Member	Non-Executive Independent Director
3.	Ajay Suresh Yadav	Member	Non-Executive Independent Director

MEETINGS AND ATTENDANCE OF THE DIRECTORS

The Nomination & Remuneration Committee met four times during the Financial Year 2025-26 on 11.03.2026.

The necessary quorum was present for all the Meetings.

The details of attendance of the members of the Committee at the said meetings are as follows:

S. No.	Name of the Director	Number of Meetings Held during the Financial Year	Number of Meetings Attended
1.	Kusum Lata	1	1
2.	Rinku Saini	1	1
3.	Ajay Suresh Yadav	1	1

C. STAKEHOLDERS RELATIONSHIP COMMITTEE – (SRC)

The Stakeholder Relationship Committee is constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and the provisions of Regulation 20 of the Listing Regulation.

COMPOSITION

S. No.	Name of the Person	Position	Category
1.	Ajay Suresh Yadav	Chairperson	Non-Executive Independent Director
2.	Rinku Saini	Member	Non-Executive Independent Director
3.	Kusum Lata	Member	Non-Executive Independent Director

MEETINGS AND ATTENDANCE OF THE DIRECTORS

The Stakeholder Relationship Committee met four times during the Financial Year 2025-26 on

12.03.2026

The necessary quorum was present for all Meetings.

The details of attendance of the members of the Committee at the said meetings are as follows:

S. No.	Name of the Director	Number of Meetings Held during the Financial Year	Number of Meetings Attended
1.	Ajay Suresh Yadav	1	1
2.	Rinku Saini	1	1
3.	Kusum Lata	1	1

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors have given the declaration that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013, read with Rules made thereunder and Clause (6) of sub-regulation (i) of Regulation 16 of SEBI (LODR) Regulation 2015.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the period under review, the company has not given any loans or guarantees but has made investments as envisaged under Section 186 of the Companies Act, 2013.

RELATED PARTY TRANSACTION

Your Company has formulated the policy on materiality of related party transactions and dealing with related party transactions. All contracts/arrangements/transactions entered into by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes that have occurred between the end of the financial year and the date of this report, affecting the financial position of the Company.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE AS PER SECTION 134 (3) (m) OF THE COMPANIES ACT, 2013

Conservation of Energy: Since the Company is not engaged in any manufacturing activity, issues relating to conservation of energy and technology absorption are not quite relevant to its functioning.

Technology absorption: The Company has not imported any technology. Hence, the particulars with respect to efforts made towards technology absorption and benefits derived etc. are not applicable to the Company.

Export Activities: There was no export activity in the Company during the year under review. The Company is not planning any export in the near future as well.

Foreign Exchange Earnings and Outgo: There was no Foreign Exchange earnings and outgo during the year under review.

MATERNITY BENEFIT ACT 1961

“The Company confirms that it is in compliance with the applicable provisions of the Maternity Benefit Act, 1961, including provisions relating to maternity leave, nursing breaks, and the establishment of crèche facilities, wherever required.”

POLICIES OF THE COMPANY

Your Company has posted the following documents on its website:

1. Code of Conduct and Ethics
2. Vigil's Mechanism Policy
3. Risk Management Policy
4. Policy on criteria for determining Materiality of events or information.
5. Preservation of Documents & Archival Policy.
6. Familiarization programme for Independent Director.
7. Policy on Board Diversity
8. Related Party Transaction Policy.
9. Code of practices & procedures for fair disclosure of price-sensitive information.

VIGIL MECHANISM POLICY

Pursuant to Section 177 of the Companies Act, 2013 and Regulation 22 of SEBI Listing Regulations, your Company has established a mechanism called 'Vigil Mechanism (Whistle Blower Policy) for Directors, employees and Stakeholders of the Company to report to the appropriate authorities about unethical behavior, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy and provides safeguards against victimization of employees who avail the mechanism.

The Whistle Blower can directly approach the Chairperson of the Audit Committee of the Company and make protective disclosures about the unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct in exceptional circumstances.

RISK MANAGEMENT

The Company has a robust Risk Management framework to identify, measure and mitigate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance the Company's competitive advantage. This risk framework thus helps in managing market, credit and operations risks and quantifies exposure and potential impact at a Company level.

REMUNERATION POLICY

The Board, on recommendation of the NRC, has framed a remuneration policy. The policy, inter alia, provides (a) the criteria for determining qualifications, positive attributes and independence of directors and (b) policy on remuneration of directors, key managerial personnel and other employees. The policy is directed towards a compensation philosophy and structure that will reward and retain talent and provides for a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

BSE Limited issued a Show Cause Notice (SCN) dated June 10, 2025, to Kome-on Communication Ltd (“the Company”) regarding the proposed compulsory delisting of its equity shares under the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021 and the applicable Listing Obligations. The Company submitted its reply on June 20, 2025. Thereafter, the Company received a notice for a hearing before the Delisting Committee, which granted additional time to address the pending compliances. Subsequently, the Company received a delisting order dated December 11, 2025, granting a period of four months, up to April, 2026, to complete the required compliances.

During the financial year, the Company has completed all pending compliance requirements and has paid all outstanding fines and penalties, wherever applicable. The Company has also filed an application for revocation and is currently awaiting the final approval for revocation from BSE. Consequently, the Company has regularized all applicable compliance requirements, and the remaining matter is subject only to the receipt of the final revocation approval from BSE.

INTERNAL CONTROL SYSTEM

The Company has an internal control system commensurate with the scale, size and operation of the organization. It evaluates the adequacy of all internal controls and processes, and ensures strict adherence to

clearly laid down processes and procedures as well as to the prescribed regulatory and legal framework.

PUBLIC DEPOSITS

Your Company did not accept any deposits from public in terms of the provisions of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 for the financial year 2025-26.

AUDITORS

The Board appointed M/s. Jitendra Chandulal Mehta & Co, Chartered Accountants (FRN: 104288W), as Statutory Auditors of the Company for the next 5 years from the Annual General Meeting for the FY 2024-25.

ANNUAL EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the directors individually, as well as the evaluation of the working of its Audit, Nomination & Remuneration and Compliance Committees.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning, such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

AUDITORS' REPORT

Report of the Statutory Auditors on Annual Financial Statements along with schedules and notes to accounts thereto, for the year ended on 31st March, 2026, is self-explanatory and contains no adverse remark and do not call for any comments.

EXPLANATION TO AUDITOR'S REMARKS

The comments on the Auditor's Report are self-explanatory; thus, no explanation is required to be given.

INTERNAL FINANCIAL CONTROL

Your Company has put in place adequate internal financial controls with reference to the financial statements, some of which are outlined below:

Your Company has adopted accounting policies which are in line with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 that continue to apply under Section 133 and other applicable provisions, if any, of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. These are in accordance with generally accepted accounting principles in India.

Pursuant to Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, there was no internal auditor appointed by the company for the FY-2025-2026.

Changes in policies, if any, are approved by the Audit Committee in consultation with the Auditors.

CORPORATE GOVERNANCE

Pursuant to Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure) Regulations, 2015, a separate report on Corporate Governance under Regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, is furnished as a part of the Annual Report along with the Auditors Certificate on its Compliance.

SECRETARIAL AUDITOR AND THEIR REPORT

In terms of Section 204 of the Act and Rules made thereunder, M/s. ANUJ GUPTA & ASSOCIATES, Practising Company Secretaries, have been appointed as Secretarial Auditors of the Company. The report of the Secretarial Auditors is enclosed with this report. The report is self-explanatory and do not call for any further comments.

BOARD'S RESPONSES TO OBSERVATIONS/QUALIFICATIONS IN SECRETARIAL AUDIT REPORT

The Board's responses to the qualifications and other observations are as follows:

The Secretarial Auditors have submitted their report in Form No. MR-3 and qualified their opinion/observations in respect of the Secretarial Audit conducted for the financial year 2025-2026 and the Board's responses are given with respect to the qualification/ observation as follows:

Due to a lack of financial resources, the Company was unable to proceed with Compliances w.r.t. Stock

exchange and other authorities. However, the management ensures to do all the compliance in the future.

COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with the Secretarial Standard 1 (SS-1) relating to the meetings of the Board of Directors and Secretarial Standard 2 (SS-2) relating to the General meetings issued by the Institute of Company Secretaries of India and approved by the Central Government.

PARTICULARS OF EMPLOYEES

(A) There are no employees employed throughout the financial year in receipt of remuneration of one crore and two lakh rupees or more, or employed for part of the year in receipt of eight lakh and fifty thousand rupees per month or more, to be reported under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has zero tolerance for sexual harassment in the workplace and has set up a Committee for the safety of women employees at the workplace. During the year, the Company has not received any complaints of harassment.

MANAGEMENT DISCUSSION & ANALYSIS REPORT

As stipulated under Regulation 34 read with Part B of Schedule V of SEBI (LODR) Regulations, 2015, the details pertaining to Internal Financial Control systems and their adequacy have been disclosed in the Management Discussion and Analysis Report forming part of this Annual Report.

COST AUDIT

Cost Audit specified under Section 148 of the Companies Act, 2013 does not apply to the Company since the turnover of the Company is less than the limit prescribed.

LISTING

The equity shares of the Company are listed with the Bombay Stock Exchange with Scrip Code No. **539910**.

THE CORPORATE SOCIAL RESPONSIBILITY

As the provisions relating to the Corporate Social Responsibility (CSR) as prescribed u/s. 135 of the Companies Act, 2013 along with Rules made thereunder are not applicable to our Company and therefore, neither the CSR Committee nor the CSR Policy are required to be framed by the Company.

GREEN INITIATIVES

Electronic copies of the Annual Report 2025-26 and the Notice of the AGM are sent to all members whose email addresses are registered with the Company/depository participants. For members who have not registered their email addresses, physical copies are sent in the permitted mode.

BUSINESS RESPONSIBILITY REPORT

SEBI has mandated the top 100 listed entities, based on market capitalization, to include the Business Responsibility Report (BRR) as part of the Annual Report describing the initiatives taken by the companies from an Environmental, Social and Governance perspective. Accordingly, this circular is not applicable to our company.

DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year under review.

DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING A LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS, ALONG WITH THE REASONS THEREOF

As the company has not done any one-time settlement during the year under review, no disclosure is required.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, the Directors of the Company confirm the following:

- that in the preparation of the annual financial statements for the year ended March 31, 2026, the applicable accounting standards have been followed and no material departures have been made;
- that appropriate accounting policies have been applied consistently, and judgments and estimates that are reasonable and prudent have been made, so as to give a true and fair view of the state of affairs as at March 31, 2026 and of the profits of the Company for the Financial year ended March 31, 2026;
- that proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities has been made; and
- that the Annual Financial Statements have been prepared on going concern basis;
- that they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and are operating effectively.
- that they have devised a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and effective.

ACKNOWLEDGEMENT

Your directors place on record their sincere appreciation for the significant contribution made by the employees through their dedication, hard work and commitment, and the trust reposed in them and also acknowledge with gratitude the excellent cooperation extended by Bankers and Vendors and look forward to their support in all future endeavours.

**By the order of the Board of Directors of
Kome-On Communication Limited**

**SD/-
(Abhishek Suresh Kyal)
Managing Director
DIN: 08184639**

**SD/-
(Kusum Lata)
Non-Executive Director
DIN: 06693671**

**Place: Ahmedabad
Date: 17.08.2026**

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under the third proviso thereto:-

1.	Details of contracts or arrangements or transactions not at arm's length basis:	There were no contracts or arrangements or transactions entered into during the year ended March, 2026, which were not at arm's length basis
2.	Details of material contracts or arrangement or transactions at arm's length basis:	
	a) Name(s) of the related party and nature of relationship:	
	b) Nature of contracts/arrangements/ transactions:	
	c) Duration of the contracts / arrangements/transactions:	
	d) Salient terms of the contracts or arrangements or NIL transactions including the value, if any:	
	e) Date(s) of approval by the Board, if any:	
	f) Amount paid as advances, if any:	

**By the order of the Board of Directors of
Kome-On Communication Limited**

**SD/-
Abhishek Suresh Kyal
Managing Director
DIN: 08184639**

**Place: Ahmedabad
Date: 17.08.2026**

CORPORATE GOVERNANCE CERTIFICATE

In pursuance of chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members of
Kome-On Communication Limited
202, Amar Chamber, Station Road, Valsad, Gujarat-396001

We have examined the compliance of conditions of Corporate Governance **Kome-On Communication Limited** for the year ended on **March 31, 2026**, as stipulated in SEBI (LODR) Regulations 2015.

The compliance of conditions of Corporate Governance is the responsibility of Management. Our examination was limited to procedures and implementation thereof, adopted by the Company to ensure compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of the Corporate Governance as stipulated in the above-mentioned Listing Agreement.

We state that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Investors Grievance Committee.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**For Anuj Gupta & Associates
(Company Secretaries)**

Place: Delhi
Date: 17.08.2026

SD/-
Anuj Gupta
M.No. 31025
CP No.13025
UDIN No-A031025H001132631

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

Regulation 34(3) read with Schedule V Para-C Clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members of
Kome-On Communication Limited
202, Amar Chamber, Station Road, Valsad, Gujarat-396001

We have examined the relevant registers, records, forms, returns and disclosures received from directors of **Kome-On Communication Ltd** having CIN: L74110GJ1994PLC021216 and having registered office at **202 Amar Chambers, Station Road, Valsad, Gujarat-396001, India** (hereinafter referred to as "**the Company**") produced before us by the Company for the purpose of issuing this certificate, in accordance with regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company and its officers and representation given by the management we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority:

S. No.	DIN Number	Names of Directors	Designation
1	06693671	Kusum Lata	Non-Executive Director
2	09841715	Ajay Suresh Yadav	Non-Executive Independent Director
3	11059678	Rinku Saini	Non-Executive Independent Director
4	08184639	Abhishek Suresh Kyal	Managing Director

It is solemnly the responsibility of Directors to submit relevant declarations and disclosures with complete and accurate information in compliance with the relevant provisions. Further, ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Anuj Gupta & Associates
(Company Secretaries)

Place: Delhi
Date: 17.08.2026

SD/-
Anuj Gupta
M.No. 31025
CP No.13025
UDIN No-A031025H001132433

CFO CERTIFICATION

(Under Regulation 17(8) Of SEBI (LODR) Regulations, 2015)

**To,
The Board of Directors of
Kome-On Communication Ltd.
202 Amar Chambers, Station Road,
Valsad, Gujarat-396001, India**

In relation to the Audited Financial Accounts of the Company as at March 31, 2026, we hereby certify that:

a) We have reviewed the financial statements and the cash flow statement for the year and that to the best of our knowledge and belief.

i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii) These statements together present a true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d) We have indicated to the Auditors and the Audit Committee:-

i) Significant changes in internal control over financial reporting during the year;

ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

**By the order of the Board of Directors of
Kome-On Communication Ltd.**

**SD/-
Sachin Mishra
Chief Financial Officer**

**Place: Ahmedabad
Date: 17.08.2026**

COMPLIANCE WITH CODE OF CONDUCT

(Under Regulations 26(3) Of SEBI (LODR) Regulations, 2015)

To,

**The Board of Directors of
Kome-On Communication Ltd.
202 Amar Chambers, Station Road,
Valsad, Gujarat-396001, India**

The Company has adopted “Code of Conduct for Directors and Senior Management Personnel and also for Independent Directors”.

In accordance with Regulations 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby certify that Members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Company’s Code of Conduct applicable to Board of Directors and Senior Management, for the year ended March 31, 2026.

**By the order of the Board of Directors of
Kome-On Communication Limited**

**SD/-
Abhishek Suresh Kyal
Managing Director
DIN: 08184639**

**Place: Ahmedabad
Date: 17.08.2026**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian film industry is one of the largest in the world in terms of production, viewership, and revenue generation. It has evolved over decades to become a vibrant sector encompassing film production, distribution, and exhibition across cinema halls, OTT platforms, and digital channels. The industry contributes significantly to the national economy and provides substantial employment opportunities.

India produces more than 2,000 films annually across various languages, making it a culturally diverse and content-rich industry. Bollywood, along with regional film industries, has expanded its reach globally, creating opportunities for international collaborations, co-productions, and cross-border content distribution. Technological advancements in filmmaking, visual effects, and digital projection have further enhanced audience engagement and revenue streams.

Market Size

- The Indian film industry is estimated to reach a value of over USD 12 billion by 2026, driven by theatrical releases, digital streaming, and ancillary rights.
- India has more than 9,000 cinema screens, with multiplex chains contributing significantly to box-office collections.
- Digital and OTT platforms are rapidly growing, capturing audience segments beyond traditional theatres and expanding revenue through subscriptions, advertising, and licensing deals.

Investments and Recent Developments

The industry has witnessed increasing private investments in film production, multiplex chains, and digital platforms. Government initiatives such as tax incentives, subsidies for regional films, and support for film festivals have further encouraged growth. Co-production treaties with foreign countries have also opened new avenues for content creation and distribution.

Road Ahead

The industry is poised for sustained growth due to the rising demand for content across multiple platforms, regional language films, and international markets. Emerging technologies like virtual reality, AI-driven content recommendations, and advanced visual effects will continue to reshape production and distribution practices. Digital monetization, including OTT subscriptions and online promotions, is expected to complement traditional revenue streams from theatrical exhibitions.

OUR INDUSTRY SEGMENT & BUSINESS

The Company is engaged in the business of Film Production, Distribution, and Exhibition. Its operations cover the creation of original film content, strategic distribution to theatres and digital platforms, and management of exhibition channels to maximise audience reach and revenue.

Product / Service Range

- **Film Production** – Developing, financing, and producing films across various genres and languages.
- **Film Distribution** – Licensing and distributing films to theatres, television, and digital platforms.
- **Film Exhibition** – Screening films through multiplexes, single-screen theatres, and other venues.

INFRASTRUCTURE

The Company operates from its registered office and production facilities, equipped with necessary infrastructure, including production studios, editing suites, screening rooms, computers, high-speed internet, and other technical equipment essential for film production, distribution, and exhibition.

OPPORTUNITIES & THREATS / RISK & CONCERNS

Opportunities:

- Increasing demand for regional and international content.
- Expansion of OTT and digital streaming platforms.
- Potential for co-productions and collaborations with global studios.

Threats / Risks:

- Intense competition from domestic and international film producers and digital platforms.
- Changes in government regulations, including copyright laws and exhibition rules.
- Uncertainty in audience preferences and market trends.
- Fluctuations in production costs, raw material (film, digital equipment) prices, and talent

availability.

The Company actively monitors these risks and implements strategic measures to mitigate them, ensuring sustainable growth.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The financial statements of the Company are prepared in accordance with the Companies Act, 2013, and applicable accounting standards. The details of the financial performance, including revenue from production, distribution, and exhibition, are reflected in the Balance Sheet, Profit & Loss Account, and other financial statements forming part of this Annual Report.

INTERNAL CONTROL SYSTEM

The Company maintains a robust internal control system to ensure accurate recording, authorization, and reporting of all transactions. Standard operating procedures, well-defined responsibilities, and periodic internal audits are in place to safeguard assets and enhance operational efficiency. Reports from internal audits are reviewed by the management and Audit Committee for necessary corrective actions.

HUMAN RESOURCE DEVELOPMENT

The Company considers its human resources to be among its most valuable assets. Policies are in place to foster a work environment that encourages creativity, recognizes talent, and promotes professional growth. The Company maintains cordial employee relations and focuses on training and skill development to strengthen the workforce.

CAUTIONARY STATEMENT

This Management Discussion and Analysis Report contains forward-looking statements based on the Company's current expectations, estimates, and projections. Actual results may differ materially due to factors such as market conditions, government policies, regulatory changes, competition, and other risks identified in this report.

**By the order of the Board of Directors of
Kome-On Communication Limited**

**Sd/-
Abhishek Suresh Kyal
Managing Director
DIN: 08184639**

**Place: Ahmedabad
Date: 17.08.2026**

SECRETARIAL AUDIT REPORT
Form No. MR-3
Of
Kome-On Communication Ltd
For the Financial Year ended 31st March, 2026

[Pursuant to section 204(1) of the Companies Act, 2013, and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Kome-On Communication Ltd.
202 Amar Chambers, Station Road,
Valsad, Gujarat-396001, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **KOME-ON COMMUNICATION LTD** (hereinafter called the Company) for the Financial Year (F.Y.) 2025-26. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of **KOME-ON COMMUNICATION LIMITED's** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st day of March 2026 complied with the statutory provisions listed hereunder (with the exceptions mentioned hereinafter in this report) and also that the Company has proper Board-processes and compliance- mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **KOME-ON COMMUNICATION LIMITED** for the financial year ended on **31st day of March, 2026** according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made there under;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;**(Not applicable during period under review)**
- v. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz:-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;**(Not applicable during period under review)**
 - e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable during period under review)**
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable during period under review)** and
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable during period under review)**

- i) The Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- j) The Securities and Exchange Board of India (Depositories and Participants) Regulation, 2018
- k) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable during period under review)**

I further report that during the audit period there are specific events/actions which has had a major bearing on the company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc. referred to above.

NOTE:

BSE Limited issued a Show Cause Notice (SCN) dated June 10, 2025, to Kome-on Communication Ltd ("the Company") regarding the proposed compulsory delisting of its equity shares under the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021 and the applicable Listing Obligations. The Company submitted its reply on June 20, 2025. Thereafter, the Company received a notice for a hearing before the Delisting Committee, which granted additional time to address the pending compliance. Subsequently, the Company received a delisting order dated December 11, 2025, granting a period of four months, up to April, 2026, to complete the required compliance. The Company is currently in the process of completing the pending compliances in pursuance of the revocation of suspension of trading.

During the financial year, the Company has completed all pending compliance requirements and has paid all outstanding fines and penalties, wherever applicable. The Company has also filed an application for revocation and is currently awaiting the final approval for revocation from BSE. Consequently, the Company has regularized all applicable compliance requirements, and the remaining matter is subject only to the receipt of the final revocation approval from BSE.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) Listing Agreements entered into by the Company with BSE Limited.

We further report that –

During the Audit Period, there were no instances of:

- (i) Public/Right Preferential issue of shares/debentures/sweat equity, etc.
- (ii) Redemption/buy-back of securities
- (iii) Major decisions taken by the Members in pursuance to section 180 of the Companies Act, 2013.
- (iii) Merger/amalgamation/ reconstruction, etc.
- (iv) Foreign technical collaborations

We further report that during the Audit Period, there was no event/action having a major bearing on the Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines etc.

**For Anuj Gupta & Associates
(Company Secretaries)**

**Place: Delhi
Date: 17.08.2026**

**SD/-
Anuj Gupta
M.No. 31025
CP No.13025
UDIN No- A031025H001132202**

Annexure- I

To,

The Members
Kome-On Communication Ltd.
202 Amar Chambers, Station Road,
Valsad, Gujarat-396001, India

Our report of even date is to be read along with this letter

1. Maintenance of the Secretarial Records, Registers is the responsibility of the management of the Company. Our responsibility is to express an opinion on these Secretarial Records based on our Audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of Secretarial Records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and the practices I followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of Financial Records and Books of Accounts of the company. We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by Statutory Auditor and other designated professionals.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of law, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Anuj Gupta & Associates
(Company Secretaries)

Place: Delhi
Date: 17.08.2026

SD/-
Anuj Gupta
M.No. 31025
CP No.13025
UDIN No- A031025H001132202



Jitendra Chandulal Mehta & Co.
Chartered Accountants

Independent Auditors' Report on the Financial Results of Kome-On Communication Ltd is pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of

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

Report on the audit of financial Results

Opinion

We have audited the accompanying financial results of KOME-ON COMMUNICATION LTD (hereinafter referred to as the "Company") for the quarter ended 31 March 2026 and the year to date result for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the state of affairs of the Company as at 31 March 2026, and its net profit and other comprehensive income and other financial information of the company for the quarter and year ended 31 March 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibility under those Standards are further described in the Auditor's Responsibility for the Audit of the financial statements section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial result under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

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

Management's and board of Directors' Responsibilities for the Annual Financial Results

These quarterly and annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are Responsible for assessing the Company's ability to continue as a going concern, disclosing, as Applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of those annual financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going Concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial result.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

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

U. P. Vora



**Firm Reg. No.: 104288W
CA Umang Vora
Membership
No.: 150640
UDIN: 26150640ARCZKP9088**

**Place: Surendranagar
Date: 28/05/2026**

KOME-ON COMMUNICATION LIMITED

Regd. Office: 202, Amar Chamber, Station Road, Valsad, Gujarat-396001

CIN NO: L74110GJ1994PLC021216; PH No: 9870545973

Website: www.komeon.co.in; Email ID: secretarial.kocl@gmail.com

Balance Sheet as on 31st March, 2026

(Rs in Lakhs)

Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
ASSETS			
Non - Current Assets			
Property, Plant and Equipment		-	-
Total Non-Current Assets		-	-
Current Assets			
Financial Assets			
i. Cash and Cash Equivalents	1	0.45	0.77
ii. Loans and Advances	2	-	-
iii. Other Financial Assets		-	-
Other Current Assets	3	-	-
Total Current Assets		0.45	0.77
Total Assets		0.45	0.77
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	4	1,500.81	1,500.81
Other Equity and Reserves	5	(1,604.35)	(1,514.92)
Total Equity		(103.54)	(14.11)
Current Liabilities			
Financial Liabilities			
i. Trade Payables	6	84.02	3.21
Other Current Liabilities	7	19.97	11.67
Total Current Liabilities		103.98	14.88
Total Liabilities		103.98	14.88
Total Equity and Liabilities		0.45	0.77

The accompanying notes form an integral part of the financial statements.

As per our Report of even date

For and on behalf of the Board

For Jitendra Chandulal Mehta & Co

Chartered Accountants

Firm Reg. No. 104288W

Sd/-

Umang Vora

Partner

M. No. 150640

UDIN: 26150640ARCZKP9088

Place: Surendranagar

Date: 28/05/2026

Sd/-

Abhishek Suresh Kyal

Managing Director

DIN:08184639

Sd/-

Sachin Mishra

Chief Financial Officer

Sd/-

Kusum Lata

Director

DIN: 06693671

Sd/-

Sonia Bhimrajka

Company Secretary

KOME-ON COMMUNICATION LIMITED

Regd. Office: 202, Amar Chamber, Station Road, Valsad, Gujarat-396001

CIN NO: L74110GJ1994PLC021216; PH No: 9870545973

Website: www.komeon.co.in; Email ID: secretarial.kocl@gmail.com

Statement of Profit and Loss for the year ended 31st March, 2026

(Rs in Lakhs)

(Rs in Lakhs)

Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
Revenue from Operations		-	-
Other Income	8	-	-
Other Gains/ (Losses)- Net		-	-
Total income		-	-
Expenses			
Employee Benefits expenses	9	1.78	-
Finance Cost	10	-	-
Depreciation and Amortization expense		-	-
Other Expenses	11	87.64	1.38
Total Expenses		89.42	1.38
Profit/(loss) before exceptional items and tax		(89.42)	(1.38)
Exceptional Items			
Provision for Doubtful debts		-	-
Profit Before Tax		(89.42)	(1.38)
Income tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Profit (Loss) for the period from continuing operations		(89.42)	(1.38)
Profit (Loss) for the period		(89.42)	(1.38)
Earnings per equity share			
Basic		(0.60)	(0.01)
Diluted		(0.60)	(0.01)

The accompanying notes form an integral part of the financial statements.

As per our Report of even date

For Jitendra Chandulal Mehta & Co

Chartered Accountants

Firm Reg. No. 104288W

Sd/-

Umang Vora

Partner

M. No. 150640

UDIN: 26150640ARCZKP9088

Place: Surendranagar

Date: 28/05/2026

For and on behalf of the Board

Sd/-

Abhishek Suresh Kyal

Managing Director

DIN:08184639

Sd/-

Sachin Mishra

Chief Financial Officer

Sd/-

Kusum Lata

Director

DIN: 06693671

Sd/-

Sonia Bhimrajka

Company Secretary

KOME-ON COMMUNICATION LIMITED

Regd. Office: 202, Amar Chamber, Station Road, Valsad, Gujarat-396001

CIN NO: L74110GJ1994PLC021216; PH No: 9870545973

Website: www.komeon.co.in; Email ID: secretarial.kocl@gmail.com

Cash Flow Statement for the year ended 31st March, 2026

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash flow from operating activities		
Profit for the year	(89.42)	(1.38)
Adjustments for		
Depreciation and amortization expense	-	-
Interest on IT Refund	-	-
Opearting Profit before Working Capital Changes	(89.42)	(1.38)
Decrease / (Increase) in Trade Receivables	-	-
Decrease /(Increase) in Inventories	-	-
(Increase)/ Decrease in other current Financials asset	-	-
(Decrease) /Increase in Trade Payables	80.81	1.02
(Decrease) /Increase in Other Current liabilities	8.30	-
Decrease /(Increase) in Short Term Loans and Advances	-	-
Decrease /(Increase) in Other Current Assets	-	-
Cash generated from operations		
Income taxes paid	-	-
Interest on IT Refund	-	-
Net cash flow from operating activities	(0.32)	(0.36)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	-
Purchase of investments	-	-
Short term loans given	-	-
Short term loans Repayment received	-	-
Proceeds from sale of plant, property and equipment	-	-
Proceeds from sale of investment	-	-
Repayment of loans by employees and related parties	-	-
Net cash flow from investing activities	-	-
Cash flow from financing activities		
Proceeds from issue of shares	-	-
Increase in Long term borrowings	-	-
Decrease in Long term borrowings	-	-
Share issue costs	-	-
Repayment of borrowings	-	-
Finance lease payments	-	-
Interest paid	-	-
Dividends paid to company shareholders	-	-
Net cash flow from financing activities	-	-
Net increase/ decrease in cash and cash equivalents	(0.32)	(0.36)
Cash and cash equivalents at beginning of the financial year	0.77	1.13
Effects of exchange rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at end of the year	0.45	0.77

Reconciliation of cash and cash equivalents as per the cash flow statement

Cash and cash equivalents as per above comprise of the following

Particulars	Year ended 31st March	Year ended 31st March, 2025
Cash in Hand	0.10	0.77
Bank Balance	0.35	-
Balances as per statement of cash flows	0.45	0.77

The accompanying notes form an integral part of the financial statements.

As per our Report of even date

For and on behalf of the Board

For Jitendra Chandulal Mehta & Co

Chartered Accountants

Firm Reg. No. 104288W

Sd/-

Umang Vora

Partner

M. No. 150640

UDIN: 26150640ARCZKP9088

Place: Surendranagar

Date: 28/05/2026

Sd/-

Abhishek Suresh Kyal

Managing Director

DIN:08184639

Sd/-

Sachin Mishra

Chief Financial Officer

Sd/-

Kusum Lata

Director

DIN: 06693671

Sd/-

Sonia Bhimrajka

Company Secretary

1) Cash and cash equivalents

(Rs in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Balances with banks		
- in current accounts	0.35	-
Cash on hand	0.10	0.77
Total cash and cash equivalents	0.45	0.77

2) Loans & Advances

Particulars	31-Mar-26	31-Mar-25
Intercompany Loans	-	-
Less; Impairment loss	-	-
Total loans and advances	-	-

3) Other Current Assets

Particulars	31-Mar-26	31-Mar-25
Prepaid Fees	-	-
Total Other Current Assets	-	-

4) Equity Share Capital

Particulars	31-Mar-26	31-Mar-25
	Amount	Amount
Authorised		
15,01,00,00 Equity Shares of Rs. 10 each	1,501.00	1,501.00
	1,501.00	1,501.00
Issued Subscribed & Paid up		
1,50,08,107 Equity Shares of Rs. 10 each fully paid up	1,500.81	1,500.81
Total Issued Subscribed & Paid up	1,500.81	1,500.81

(i) Movement in equity share capital

Particulars	Amount	Number of shares
As at 1 April 2025	1,500.81	15,008,107.00
Issued during the year	-	-
as at 31 March 2026	1,500.81	15,008,107.00

(ii) Details of Shareholding of Promoters

Shares held by promoters at the end of the year					
Promoter Name	For FY 2025-26		For FY 2024-25		
	Number of Shares held	% of Total Shares	Number of Shares held	% of Total Shares	% Change during the year
KARTIK SHANTILAL VADWALA	1,000	0.01%	1,000	0.01%	0%
DR. RAVI SAXENA MANJU	100	0.00%	100	0.00%	0%
SUCHITA ILESH SHAH	500	0.00%	500	0.00%	0%
DR. KIRAN RAVI SAXENA	100	0.00%	100	0.00%	0%
DAYA RATAN BHATNAGAR	100	0.00%	100	0.00%	0%
MANJU DAYARATAN BHATNAGAR	100	0.00%	100	0.00%	0%
PARULBEN MAHESHBHAI JAVIA	1,000	0.01%	1,000	0.01%	0%

5 Reserves and surplus

Particulars	46112	45747	
Securities Premium Account	100.00		100.00
Statutory Reserve u/s 45IC of RBI Act	1.19		1.19
Retained earnings			
Opening balance	(1,616.11)	(1,614.73)	
Profit /Loss for the year	(89.42)	(1.38)	
Closing Balance	(1,705.53)	-	(1,616.11)
Total reserves and surplus	(1,604.35)		(1,514.92)

6) Trade Payables

Particulars	FALSE	3/31/2025
Trade Payables	84.02	3.21
Total Trade Payables	84.02	3.21

Trade Payables Ageing Schedule as on 31-03-2026

Particulars	Outstanding for following periods from the due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	80.81	3.21	-	-	84.02
iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed Dues- Others	-	-	-	-	-

7) Other Current Liabilities

Particulars	3/31/2026	3/31/2025
Other Payable	10.04	10.04
Audit Fees Payable	1.93	1.63
TDS Payable	8.00	-
Total Other Current Liabilities	19.97	11.67

8) Other Income*(Rs in Lakhs)*

Particulars	3/31/2026	3/31/2025
Amount Written Back	0	-
Total Other Income	0	-

9) Employee Benefits expenses

Particulars	3/31/2026	3/31/2025
Salary to employee	1.78	-
Total Other Income	1.78	-

9) Employee Benefits expenses

Particulars	3/31/2026	3/31/2025
Bank Charges	0	-
Total Other Income	0	-

10) Other Expenses

Particulars	3/31/2026	3/31/2025
Office Expenses	0.37	1.38
Professional Fees	80.66	-
Listing Expenses	3.49	-
Audit Fees	0.30	-
Rent	0.10	-
Rates and Taxes	0.63	-
Round Off	0.00	-
RTA Charges	1.91	-
Annual Renewal Software	0.18	-
Total	87.64	1.38

Notes to Financial Statements for the year ended 31st March 2026

Note 11

Significant Accounting Policies and Notes thereon

Corporate information:

KOME-ON COMMUNICATION LIMITED (the company) is a Public limited company domiciled in India and incorporated under the provisions of the Companies Act, Corporate Identity Number: L74110GJ1994PLC021216

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

a. Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act. The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

b. Basis of preparation of financial statements

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1st April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2026, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements").

These financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements

The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest Thousands, except otherwise indicated. Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

c. Use of estimates and judgements

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances.

Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

a. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

b. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals, or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing, and financing activities of the company are segregated.

c. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

d. Cash and cash equivalent

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

e. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

f. Recoverability of trade receivables

Required judgements are used in assessing the recoverability of overdue trade receivables and for determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate risk of non-payment.

g. Loans & advances and Receivables & Payables

No Loans and advances given during the year

h. Property, Plant and Equipment (PPE) & Intangible Assets

The Company does not hold any Property, Plant and Equipment.

No immovable property was held by the company during the financial year.

The Company does not hold any intangible assets.

i. Inventories

The Company did not hold any inventories during the year.

j. Statutory Dues

The Company is generally regular in depositing undisputed statutory dues, such as Income Tax, with appropriate authorities.

The Company is not liable for Goods and Service Tax (GST), Provident Fund, or Employees' State Insurance (ESI).

No undisputed arrears of statutory dues were outstanding as of 31st March 2026 for a period exceeding six months.

k. Other Required Disclosures

Related Party Transactions

All transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, and have been disclosed in the financial statements as required by applicable Accounting Standards.

Going Concern

Based on financial ratios and management plans, there is no material uncertainty indicating that the Company is incapable of meeting its liabilities existing at the balance sheet date as and when they fall due within one year.