

# KOME-ON COMMUNICATION LTD

CIN: L74110GJ1994PLC021216

Reg. Off.: Block Number 338/Paiky 6/2, Dhamdachi Village Tal. & Dist. Valsad, Gujarat 396001.

Email ID: [info@komeon.in](mailto:info@komeon.in) //Tel. No: 67085160 //Web: www.komeon.in

---

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

Date: 21.05.2021

**BSE Scrip Code: 539910**

**Sub: Outcome of the Board meeting held on 21<sup>st</sup> May, 2021**

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, this is to inform you that Board of Directors of the Company at its Board Meeting held today ie. Friday, 21<sup>st</sup> May, 2021 at B1 / E, Utkarsh Co-Op Housing Society, M. A. Road, Andheri West, Mumbai 400 058, has inter-alia amongst others considered and approved the audited Financial Results of the Company for the quarter and year ended March 31, 2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we are enclosing the following:

1. Statement of Audited Financial Results for the quarter and financial year ended March 31, 2021;
2. Auditors' Report on the Audited Financial Result;
3. Declaration (For Audit Report with Unmodified Opinion) pursuant to Regulation 33(3)(d) as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

The meeting commenced at 02.00 P.M. and concluded at 03.15 P.M.

This is for your kind information and records.

Thanking you,

Yours faithfully,

**For Kome-On Communication Limited**



*Harshad Vijay Thorve*

**Harshad Vijay Thorve**

**Director**

**DIN: 06605949**

Encl: as above

## KOME-ON COMMUNICATION LIMITED

CIN:L74110GJ1994PLC021216

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

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

**Audited Financial Results for Quarter and Year Ended 31st March,2021**

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

Scrip Code-539910

Rs in Lakhs

Particulars	Quarter Ended 31.03.2021	Quarter Ended 31.12.2020	Quarter Ended 31.03.2020	Year ended on 31.03.21	Year ended on 31.03.20
	Audited	Unaudited	Audited	Audited	Audited
1) Income from operations					
Revenue from Operations	0.00	0.00	0.04	0.00	0.04
Other operating Income	0.00	0.00	0.00	0.00	0.00
Total Income from Operations (Net)	0.00	0.00	0.04	0.00	0.04
2) Expenses					
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
c) Changes in Inventory of finished goods, work in progress and stock in trade	0.00	0.00	85.51	0.00	85.51
d) Excise Duty	0.00	0.00	0.00	0.00	0.00
d) Employee benefit expenses	0.09	1.20	2.38	3.21	3.65
f) Finance cost	0.00	0.06	0.00	0.00	0.00
e) Depreciation and amortisation expenses	0.00	0.00	-0.04	0.00	0.00
f) Other expenses	3.12	2.22	4.54	11.47	14.33
Total expenses	3.21	3.42	92.39	14.68	103.49
3) Profit(loss) for the period before other income, finance costs and exceptional items	-3.21	-3.42	-92.35	-14.68	-103.45
4) Other Income	0.00	0.00	0.00	0.00	0.00
5) Profit(loss) from ordinary activities before finance costs and exceptional items	-3.21	-3.42	-92.35	-14.68	-103.45
6) Finance costs	0.00	0.06	0.00	0.00	0.00
7) Profit(loss) from ordinary activities after finance costs but before exceptional items	-3.21	-3.48	-92.35	-14.68	-103.45
8) Exceptional items	0.00	0.00	0.00	0.00	0.00
9) Profit(loss) for the period before Tax	-3.21	-3.48	-92.35	-14.68	-103.45
10) Tax expenses	0.00	0.00	0.00	0.00	0.00
11) Net Profit / (Loss) for the period after tax)	-3.21	-3.48	-92.35	-14.68	-103.45
12) Extraordinary items	0.00	0.00	0.00	0.00	0.00
13) Net Profit/(Loss) for the period	-3.21	-3.48	-92.35	-14.68	-103.45
14) Paid Equity Share Capital	1500.81	1500.81	1500.81	1500.81	1500.81
15) Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	0.00	0.00	0.00	-36.10	-21.42
16) Earnings Per Share (before / after extraordinary items) (Rs.10/- each)					
Basic	-0.02	-0.02	-0.62	-0.10	-0.69
Diluted	-0.02	-0.02	-0.62	-0.10	-0.69

Note: The above is an extract of the detailed Audited Financial Results for quarter ended on 31st March, 2021 filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the said unaudited Financial Results are available on the Stock Exchange websites viz www.bseindia.com and company's website www.komeon.in

The above results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 21st May, 2021. The statutory Auditors have carried out an audit of the above results.

Previous year / quarter figures have been regrouped / recasted where ever necessary. Q4 figure are balancing figures between Annual Figures and Previously reported results.

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

  
  
**Harshad Trivedi**  
 Director  
 DIN:06605949

Place: Valsad

Dated: 21.05.2021

**KOME-ON COMMUNICATION LIMITED**

CIN:L74110GJ1994PLC021216

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

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

(Rs in Lakhs)

**Statement of Assets and Liabilities as on 31st March, 2021**

Particulars	As on 31.03.2021	As on 31.03.2020
	Audited	Audited
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment	-	-
b Capital work-in-progress	-	-
c Investment Property	-	-
d Goodwill	-	-
e Other Intangible assets	-	-
f Intangible assets under development	-	-
g Biological Assets other than bearer plants	-	-
h Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	1,430.06	1,446.13
iv Others (to be specified)	-	-
i Deferred tax assets (net)	-	-
j Other non-current assets	-	-
<b>2 Current assets</b>		
a Inventories	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Cash and cash equivalents	7.36	0.36
iv Bank balances other than (iii) above	0.55	0.62
v Loans	-	-
vi Others	-	-
c Current Tax Assets (Net)	-	0.02
d Other current assets	29.35	33.72
<b>Total Assets</b>	<b>1,467.31</b>	<b>1,480.84</b>
<b>EQUITY AND LIABILITIES</b>		
<b>A Equity</b>		
1 Equity Share capital	1,500.81	1,500.81
2 Other Equity	(36.10)	(21.42)
<b>B Liabilities</b>		
<b>1 Non-current liabilities</b>		
a Financial Liabilities		
i Borrowings	-	-
ii Trade payables	-	-
iii Other financial liabilities	-	-
b Provisions	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-current liabilities	-	-
<b>2 Current liabilities</b>		
a Financial Liabilities		
i Borrowings	-	-
ii Trade payables	2.02	0.79
iii Other financial liabilities	-	-
b Other current liabilities	-	0.07
c Provisions	0.59	0.59
d Current Tax Liabilities (Net)	-	-
<b>Total EQUITY AND LIABILITIES</b>	<b>1,467.31</b>	<b>1,480.84</b>

For and On Behalf of the Board of Directors of

Kome-on Communication Limited

Harshad Thorve  
Director

DIN:06605949

Place: Valsad  
Date: 21.05.2021

## KOME-ON COMMUNICATION LIMITED

CIN:L74110GJ1994PLC021216

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

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

(Rs in Lakhs)

### CASH FLOW STATEMENT FOR THE PERIOD ended 31st March 2021

Sl. No.	Particulars	For the Year ended March 2021	For the Year ended March 2020
		Amount	Amount
A	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax	(14.68)	(103.45)
	Adjustments for changes in :-		
	Depreciation	-	-
	Miscellaneous expenses	-	-
	Interest & Finance Charges	-	-
	Dividend Income	-	-
	<b>Operating Profit before Working Capital Changes</b>		
	Adjustments for changes in :-		
	(Decrease)/Increase in Trade Payables	1.23	0.60
	(Increase)/Decrease in Trade receivables	-	91.87
	(Increase)/Decrease in Current tax asset	0.02	0.22
	(Increase)/Decrease in Short-term Loans & Advances	-	-
	(Increase)/Decrease in Long-term Loans & Advances	16.07	(55.86)
	Loss/(Gain) on sale of fixed asset	-	0.99
	(Increase)/Decrease in Inventories	-	85.51
	(Decrease)/Increase in Short Term Borrowings	-	(6.19)
	(Decrease)/Increase in Other Current Liabilities & Provisions	(0.07)	(0.20)
	(Increase) in other current Assets	4.37	(0.15)
	Cash generated from operations	6.93	12.81
	Income tax paid		
	Direct tax provision		
	<b>Net Cash flow from Operating activities (A)</b>	<b>6.93</b>	<b>12.81</b>
B	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Fixed Assets	-	0.85
	Movement in long term investments	-	29.84
	Purchase of Fixed Assets	-	-
	<b>Net Cash used in Investing activities (B)</b>	<b>-</b>	<b>30.69</b>
C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Issue/(Refund) of share Warrants	-	-
	Increase/(Decrease) in Long term borrowings	-	(44.66)
	<b>Net Cash used in financing activities (C)</b>	<b>-</b>	<b>(44.66)</b>
	<b>Net increase or Decrease in cash &amp; Cash Equivalents(A+B+C)</b>	<b>6.93</b>	<b>(1.15)</b>
	<b>Openings cash and Bank Balance</b>	<b>0.98</b>	<b>2.13</b>
	<b>Closing cash and Bank Balance</b>	<b>7.91</b>	<b>0.98</b>
	Cash Balance	7.36	0.36
	Bank Balance	0.55	0.62

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

Harshad Thakur  
Director  
DIN:06605949



Place: Valsad  
Date: 21.05.2021



**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO,  
THE BOARD OF DIRECTORS,  
KOME – ON COMMUNICATION LIMITED

We have audited the quarterly financial results of KOME – ON COMMUNICATION LIMITED for the Quarter Ended 31<sup>st</sup> March, 2021 and the year to date results for the period 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting



principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. Give a true and fair view of the net loss and other financial information for the quarter ended 31<sup>st</sup> March,2021 as well as the year to date results for the period from 1<sup>st</sup> April,2020 to 31<sup>st</sup> March,2021

For P M P K & Co.

Chartered Accountants

ICAI FRN. 019681N

**MANI KANT  
VASHISTHA**

Digitally signed by  
MANI KANT  
VASHISTHA  
Date: 2021.05.21  
11:30:45 +05'30'

**Manikant Vashistha**

**Partner**

**Membership No. 075198**

**Place: Mumbai**

**Date: - 21-05-2021**

**UDIN: 21075198AAAACX7837**

# KOME-ON COMMUNICATION LTD

CIN: L74110GJ1994PLC021216

Reg. Off.: Block Number 338/Paiky 6/2, Dhamdachi Village Tal. & Dist. Valsad, Gujarat 396001.

Email ID: [info@komeon.in](mailto:info@komeon.in) //Tel. No: 67085160 //Web: www.komeon.in

---

Date: 21.05.2021

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

**BSE Scrip Code: 531196**

**Sub: Declaration of Unmodified Opinion in the Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016**

Dear Sir/ Madam,

In Compliance with Regulation 33(3)(d) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016 vide circular no. CIR/CFD/ CMD/56/2016 dated May 27, 2016, we hereby declare that Audit Reports issued by M/s. PMPK & Associates, Chartered Accountants, Statutory Auditors of the Company, on the Annual Audited Financial Results for the year ending March 31, 2021 contains unmodified opinion.

Thanking you.

Yours faithfully

**For Kome-On Communication Limited**

*Harshad Vijay Thorve*

**Harshad Vijay Thorve**  
**Director**  
**DIN: 06605949**

