



Date: 17<sup>th</sup> September, 2016

Scrip Code: 539910/KOCL

To,  
Department of Corporate Services  
The Bombay Stock Exchange Limited  
Rotunda Building  
P J Towers,  
Dalal Street, Fort  
Mumbai – 400 001

**Sub : Compliance pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") for the quarter ended & half year ended on 30<sup>th</sup> September, 2016.**

Dear Sir,

In lieu of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") please find enclosed Un-Audited (Standalone) Financial Result for the quarter ended and half yearly ended on 30-09-2016 for your records.

Kindly acknowledge the same.

Regards

For Kome-on Communication Limited

Bhagyesh G. Bhatnagar  
Chairman & Managing Director  
(DIN: 00480210)





Part I							
Statement of Standalone Un-audited Results for the Quarter Ended 30/09/2016							
Sr.N	Particulars	3 months ended (30/09/2016)	Preceding 3 months ended (30/06/2016)	Corresponding 3 months ended (30/09/2015)	Year to date figures for current period ended (30/09/2016)	Year to date figures for the previous year ended (30/09/2015)	Previous year ended (31/03/2016)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
(a)	Net Sales/Income from Operations (Net of excise duty)	1.70	2.30	0.60	4.00	1.29	4.60
(b)	Other Operating Income	0.00	0.00	2.10	0.00	2.10	2.10
	<b>Total income from Operations (net)</b>	<b>1.70</b>	<b>2.30</b>	<b>2.10</b>	<b>4.00</b>	<b>3.39</b>	<b>6.70</b>
2	Expenses						
(a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	-5.00	0.00	-5.00	0.20	0.20
(d)	Employee benefits expense	0.42	0.31	0.59	0.73	1.43	3.51
(e)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(f)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.88	1.24	1.23	2.12	1.77	4.30
	Misc Expenses W/o	0.00	0.00	0.00	0.00	0.00	3.66
	Custodial Fees	0.00	5.44	0.00	5.44	0.00	0.00
	Travelling Expense	0.56	0.00	0.00	0.56	0.00	0.00
	Directors Salary	0.39	0.00	0.00	0.39	0.00	0.00
	Listing Fees	0.00	0.00	6.00	0.00	0.00	2.29
	<b>Total Expenses</b>	<b>2.25</b>	<b>1.99</b>	<b>1.82</b>	<b>4.24</b>	<b>3.40</b>	<b>13.96</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>-0.55</b>	<b>0.31</b>	<b>0.28</b>	<b>-0.24</b>	<b>-0.01</b>	<b>-7.26</b>
4	Other Income	0.00	0.00	0.00	0.00	0.41	7.73
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>-0.55</b>	<b>0.31</b>	<b>0.28</b>	<b>-0.24</b>	<b>0.40</b>	<b>0.47</b>
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	-0.55	0.31	0.28	-0.24	0.40	0.47
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	-0.55	0.31	0.28	-0.24	0.40	0.47
10	Tax expense	0.00	0.00	0.00	0.00	0.00	0.16
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	-0.55	0.31	0.28	-0.24	0.40	0.31
12	Extraordinary items (net of tax ` expense 0 Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / (Loss) for the period (11 + 12)</b>	<b>-0.55</b>	<b>0.31</b>	<b>0.28</b>	<b>-0.24</b>	<b>0.40</b>	<b>0.31</b>
14	Share of Profit / (loss) of associates *	NA	NA	NA	NA	NA	NA
15	Minority Interest*	NA	NA	NA	NA	NA	NA
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	-0.55	0.31	0.28	-0.24	0.40	0.31
17	Paid-up equity share capital	1500.81	1500.81	1500.81	1500.81	1500.81	1500.81
	Face Value : Rs. 10/- each						
18	Reserve excluding Revaluation Reserves as per balance sheet of	100.95	101.19	100.87	100.95	100.87	101.19
19	i Earnings Per Share (before extraordinary items)						
	(of ` 10/- each) (not annualised):						
	(a) Basic	-0.037	0.021	0.019	-0.016	0.027	0.021
	(b) Diluted	-0.037	0.021	0.019	-0.016	0.027	0.021
19	ii Earnings Per Share (after extraordinary items)						
	(of ` 10/- each) (not annualised):						
	(a) Basic	-0.037	0.021	0.019	-0.016	0.027	0.021
	(b) Diluted	-0.037	0.021	0.019	-0.016	0.027	0.021
	See accompanying note to the Financial Results						

Notes:

- These results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors of the Company held on 17.10.2016 and a Limited Review has been carried out by the Statutory Auditors of the Company
  - The Company's operations fall under Entertainment Segment and is doing business from one segment.
  - Figures for previous period/year have been regrouped/re-arranged, wherever necessary including Assets & Liabilities
  - Limited Review: The Limited Review by the Statutory Auditors for the quarter as required under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related Report is being forwarded to the Stock Exchanges. This Report does not have any impact on the above Results and Notes which need to be explained.
- For more details on Results, visit Investor Relations section of our website at [www.komeon.in](http://www.komeon.in).

Place: Ahmedabad  
Date: 17/10/2016

For Kome-on Communication Limited  
*Bhagyesh G. Bhatnagar*  
Bhagyesh G. Bhatnagar  
Chairman & Managing Director  
(DIN: 00480210)





Statement of Assets and Liabilities for Companies

Rupees in Lacs

Standalone Statement of Assets and Liabilities	As at Half year ended (Un-Audited)	Previous Year Ended (Audited)
Particulars	9/30/2016	3/31/2016
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
(a) Share capital	1500.81	1500.81
(b) Reserves and surplus	100.95	101.19
(c) Money received against share warrants	0.00	0.00
<b>Sub-total - Shareholders' funds</b>	<b>1601.76</b>	<b>1602.00</b>
2. Share application money pending allotment	0.00	0.00
3. Differed Government Grants	0.00	0.00
4. Minority interest *	0.00	0.00
<b>5. Non-current liabilities</b>		
Long-term borrowings	41.50	41.50
Deferred tax liabilities (net)	0.00	0.00
Foreign currency item translation difference liability account	0.00	0.00
Other long-term liabilities	0.00	0.00
Long-term provisions	0.00	0.00
<b>Sub-total - Non-current liabilities</b>	<b>41.50</b>	<b>41.50</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	32.13	32.13
(b) Trade payables	0.00	0.00
(c) Other current liabilities	27.63	16.89
(d) Short-term provisions	1.51	2.27
<b>Sub-total - Current liabilities</b>	<b>61.27</b>	<b>51.29</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1704.53</b>	<b>1694.79</b>
<b>B ASSETS</b>		
<b>1. 1. Non-current assets</b>		
(i) Fixed assets	10.06	10.06
Tangible assets	0.00	0.00
Producing properties in tangible assets	0.00	0.00
Intangible assets	0.00	0.00
Reproducing properties	0.00	0.00
Tangible assets capital work in progress	0.00	0.00
Intangible assets under development or work in progress	0.00	0.00
<b>Total Fixed Assets</b>	<b>10.06</b>	<b>10.06</b>
(ii) Non-current Investments	29.5	29.5
(iii) Goodwill on consolidation	0.00	0.00
(iv) Deferred tax assets (net)	0.00	0.00
(v) Foreign currency monetary item translation difference asset account	0.00	0.00
(vi) Long-term loans and advances	1420.28	1420.28
(vii) Other non-current assets	33.35	7.53
<b>Sub-total - Non-current assets</b>	<b>1493.19</b>	<b>1467.37</b>
<b>2 Current assets</b>		
(a) Current investments		
(b) Inventories	87.39	82.39
(c) Trade receivables	122.76	120.76
(d) Cash and cash equivalents	1.19	0.24
(e) Short-term loans and advances	0.00	-1.79
(f) Other current assets	0.00	25.82
<b>Sub-total - Current assets</b>	<b>211.34</b>	<b>227.42</b>
<b>Total -Assets</b>	<b>1704.53</b>	<b>1694.79</b>

Place: Ahmedabad  
Date:17/10/2016

For Kome-on Communication Limited  
*Bhagyesh G. Bhatnagar*  
Bhagyesh G. Bhatnagar  
Chairman & Managing Director  
(DIN: 00480210)



# KALPESH A. MEHTA & CO.

Chartered Accountants

Tele:9898188076

Kalpesh A Mehta  
M.Com., L.L.B., F.C.A

A-12, Mangaldeep Apartments, Nr.Tulsi Row Houses,  
A.Jodhpur Village Road, Satellite, Ahmedabad:380015

## Limited Review Report

Review Report to  
M/s Kome-on Communication Limited  
Ahmedabad-380 009

We have reviewed the accompanying statement of unaudited financial results of Kome-On Communication Limited for the period ended 30<sup>th</sup> September, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kalpesh A Mehta & Co.  
Chartered Accountants  
Firm Reg. No: 114119W



(Kalpesh A Mehta)  
Proprietor

Membership No.: 45080

Place : Ahmedabad  
Date : 15/09/ 2016

<sup>1</sup> Partner or proprietor, as the case may be.