



Date: 23rd October, 2017

Ref : KOCL/539910/COMP/2017-18/35

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 & half year ended on 30th September, 2017.

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 and half yearly ended on 30-09-2017 for your records.

Kindly acknowledge the same.

Regards

For Kome-on Communication Limited

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





Part I		Statement of Standalone Un-audited Results for the Quarter Ended 30/09/2017						(Rs in
Sr.No.	Particulars	3 months ended (30/09/2017)	Preceding 3 months ended (30/06/2017)	Corresponding 3 months ended in the previous year (30/09/2016)	Year to date figures for current period ended (30/09/2017)	Year to date figures for the previous year ended (30/06/2016)	Previous year ended (31/03/2017)	
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Income from Operations							
(a)	Net Sales/Income from Operations (Net of excise duty)	0.25	3.75	1.70	4.00	4.00	4.00	
(b)	Other Operating Income	0.00	0.87	0.00	0.87	0.00	6.50	
II	Other Income	0.18	0.00	0.00	0.18	0.00	3.00	
III	Total income from Operations (net)	0.43	4.62	1.70	5.05	4.00	13.50	
IV	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	-0.12	0.46	0.00	0.34	-5.00	-4.25	
(d)	Employee benefits expense	0.70	0.31	0.81	1.01	1.12	1.73	
(e)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00	
(f)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00	
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.84	1.28	0.88	2.12	2.12	7.17	
	Pre-Operative Exp. W/D	0.00	0.00	0.00	0.00	0.00	3.66	
	Depository Fees	0.00	0.90	0.00	0.90	5.44	4.75	
	Director Travelling Exp	0.41	0.59	0.56	1.00	0.56	0.00	
	Stock Exchange Fees	0.00	2.50	0.00	2.50	0.00	0.00	
	Total Expenses	1.83	6.04	2.25	7.87	4.24	13.06	
V	Profit / (Loss) before exceptional and extra ordinary items and tax (III-IV)	-1.40	-1.42	-0.55	-2.82	-0.24	0.44	
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
VII	Profit / (Loss) before extra ordinary items and tax (V-VI)	-1.40	-1.42	-0.55	-2.82	-0.24	0.44	
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00	
IX	Profit / (Loss) before tax (VII-VIII)	-1.40	-1.42	-0.55	-2.82	-0.24	0.44	
X	Tax expense							
1)	Current Tax	0.00	0.00	0.00	0.00	0.00	0.13	
2)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	
XI	Profit / (Loss) for the period from continuing operations (IX-X)	-1.40	-1.42	-0.55	-2.82	-0.24	0.31	
XII	Profit / (Loss) from discontinuing operations (IX-X)	0.00	0.00	0.00	0.00	0.00	0.00	
XIII	Tax Expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIV	Profit / (Loss) from discontinuing operations after tax (XII-XIII)	0.00	0.00	0.00	-2.82	0.00	0.00	
XV	Profit / (Loss) for the period (XI-XIV)	-1.40	-1.42	-0.55	0.00	-0.24	0.31	
XVI	Paid-up equity share capital (face value of 10/- each)	1500.81	1500.81	1500.81	1500.81	1500.81	1500.81	
XVII	Earnings Per Share							
(a)	Basic	-0.093	-0.095	-0.037	-0.188	-0.016	0.029	
(b)	Diluted	-0.093	-0.095	-0.037	-0.188	-0.016	0.029	
	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 23.10.2017 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, reclassified, recasted wherever necessary
- Limited Review: The Limited Review by the Statutory Auditors for the quarter as required under Regulation 33 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 Investr Relations section of our website at www.komeon.in.

Place: Ahmedabad
Date: 23/10/2017



For Kome-on Communication Limited

Bhageyshrai 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 End	As at (Previous Year end)
Particulars	30-09-2017	31-03-2017
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1500.81	1500.81
(b) Reserves and surplus	98.68	101.50
(c) Money received against share warrants	0.00	0.00
Sub-total - Shareholders' funds	1599.49	1602.31
2. Share application money pending allotment	0.00	0.00
3. Non-current liabilities		
(a) Long-term borrowings	41.50	41.50
(b) Deferred tax liabilities (net)		0.00
(c) Other long-term liabilities	31.65	31.65
(d) Long-term provisions		0.00
Sub-total - Non-current liabilities	73.15	73.15
4. Current liabilities		
(a) Short-term borrowings	19.25	18.14
(b) Trade payables	0.00	0.00
(c) Other current liabilities	-0.02	0.50
(d) Short-term provisions	1.42	1.42
Sub-total - Current liabilities	20.65	20.06
TOTAL - EQUITY AND LIABILITIES	1693.29	1695.52
II ASSETS		
1. Non-current assets		
(a) Fixed assets		
i) Tangible Assets	10.62	10.06
(b) Non-current investments	29.50	29.50
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	1390.28	1390.28
(e) Other non-current assets	0.34	0.34
Sub-total - Non-current assets	1430.74	1430.18
2 Current assets		
(a) Current investments		
(b) Inventories	86.29	86.64
(c) Trade receivables	130.94	129.26
(d) Cash and cash equivalents	3.97	20.09
(e) Short-term loans and advances		0.00
(f) Other current assets	41.35	29.35
Sub-total - Current assets	262.55	265.34
Total - Assets	1693.29	1695.52

Place: Ahmedabad
Date: 23/10/2017

For Kome-on Communication Limited

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



**M/s Kalpesh Mehta & Co.,
A/12, Mangaldeep Apartment
Jodhpur Road
Sattelite,
Ahmedabad – 380015
M): 9898188076**

Limited Review Report

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

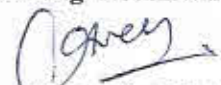
We have reviewed the accompanying statement of unaudited financial results of Kome-On Communication Limited (CIN:L92110GJ1994PLC021216) for the period ended 30th September, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility 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 : 23/10/ 2017**