To,	**Date: 14-05-2026**
The Manager, **BSE Limited,** **Department of Corporate Services,** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Mumbai- 400001.**	**Scrip Code: 543521** **Symbol: FONE4** **ISIN: INE0L3H01014**

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/ Madam,

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,** as amended, this is to inform you that the Board of Directors of **M/s Fone4 Communications (India) Limited** at their meeting held on **Today i.e. Thursday, 14th May 2026**, at the registered office of the Company situated at Office No. 45/688 C, 1st Floor, P V Complex, Thammanam P.O, Kuthappady Temple Road, Thammanam, Kochi, Ernakulam, Kerala-682032, has inter alia, considered and approved the Standalone Audited Financial Results of the Company for the Half Year and Financial Year ended 31st March 2026.

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

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

Kindly take the same on your record.

Thanking you,
Yours faithfully,

For & on behalf of
FONE4 COMMUNICATIONS (INDIA) LIMITED

Sayyed Haris Sayyed Imbichi

Digitally signed by Sayyed Haris Sayyed Imbichi
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Sayyed Imbichi Haris Sayyed
Managing Director
DIN: 08395581

KAPISH JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

F.R.N. 022743N

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Fone4 Communications (India) Limited**
Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of **Fone4 Communications (India) Limited ("the Company")** for the six-months ended and year ended 31 March 2026 ("the Statement" or "standalone annual financial results"), 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, **except for the effects of the matter described in the Basis for Qualified Opinion section of our report**, the aforesaid standalone 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 Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other financial information for the year ended 31 March 2026.

Basis for Qualified Opinion

Attention is invited to the following matters in the Notes to the Standalone Annual Financial Results:

(i) *the confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us by the management in certain cases. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.*

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

(iii) *the Company has not complied with the provision of Income Tax Act, 1961 ("IT Act") by failing to file the Income Tax Return ("ITR") under section 139 of the IT Act and Tax Audit Report ("TAR") under section 44AB of the IT Act for the assessment year 2023-24, 2024-25 and 2025-2026. Accordingly, the company shall be liable to pay the applicable penalties for non-filing of ITR and TAR as per provisions of the IT Act.*

Kapish Jain & Associates
NEW DELHI
Chartered Accountants

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results 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 standalone financial results 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 qualified opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial results.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 standalone annual 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 also responsible for overseeing the company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 these standalone annual financial results.

Kapish Jain & Associates
NEW DELHI
Chartered Accountants

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 standalone 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Results 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 standalone annual financial results made by the management and Board and Board of Directors.

- Conclude on the appropriateness of 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 standalone 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Emphasis of Matters

Without qualifying our opinion, we draw attention on the following matters;

(a) the Company has not maintained the adequate records for inventory lying as stock in trade. However, a physical verification of stock was conducted by M/s Nishant Sebastian Jose, Chartered Accountants as on 31 March 2025. The verification report, dated 14 May 2026, has been submitted to us by the management. We have relied up on the aforesaid report.

Kapish Jain & Associates ★ Chartered Accountants ★ NEW DELHI

(b) as per the inventory risk management policy introduced by the management, a provision of Rs. 175.56 lacs (Previous year Rs. 237.01 lacs) have been recognized on account of slow moving and/or non-moving inventory in the books of account.

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

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

(e) the Company had a credit facility of Rs. 170.00 lacs with ICICI Bank Limited, secured by creating a charge on 2 (two) immovable properties owned by directors of the Company. As on the date of notice, an aggregate amount of Rs. 171.56 lacs were outstanding against this loan. On 1 December 2023, the bank declared the loan as Non-Performing Assets ("NPA") and subsequently, attached one of the properties for recovery of the outstanding amount. Further, the notice for symbolic possession was issued by the bank on 3 April 2024. The outstanding balance of the credit facility as on 31 March 2026 is Rs. 140.79 lacs (previous year Rs. 127.15 lacs).

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

(h) during the year ended on 31 March 2026, the Company has issued 79.00.000 equity share at a price of Rs. 15/- per Share (including a premium of Rs. 5/- per Share) by the way of preferential issue pursuant to the provision of Sections 23(1)(b), 42, 62(1)(c), and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014.

In Lacs

Object of issue	**Amount received**	**Amount utilized till 31 March 2026**	**Amount unutilized till 31 March 2026**	**Deviation (if any)**
Working Capital Requirements	1,066.50	1,066.50	-	-
General Corporate Purpose	118.50	118.50	-	-
Total	**1,185.00**	**1,185.00**	-	-

Kapish Jain & Associates ★ Chartered Accountants ★ NEW DELHI

Other Matters

The standalone annual financial results include the results for the six months and year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us.

For **Kapish Jain & Associates,**
Chartered Accountants,
Firm Regn. No. 022743N

CA Kapish Jain
Partner
M. No. 514162

UDIN : 26514162IBGXSI6005

Place: New Delhi
Date: 14 May 2026

FONE4 COMMUNICATIONS(INDIA) LIMITED

Regd. Office : Poovathum Arcade, Koothapady Temple Road, Thammanam, P.O. Ernakulam, Kerala Ernakulam - 682032
CIN: U51506KL2014PLC036625 E Mail id: hamid@fone4.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2026

Rs. in Lacs, unless otherwise stated

Sl.No	Particulars	Six months ended			Year ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	3,608.29	1,532.36	2,408.10	5,140.65	5,834.69
	b) Other income	141.69	0.00	0.04	141.69	0.04
	Total income	**3,749.98**	**1,532.36**	**2,408.14**	**5,282.34**	**5,834.73**
2	**Expenses**					
	a) Purchase of stock in trade	3,455.35	1,530.91	2,405.24	4,986.26	5,828.95
	b) Changes in inventories of stock in trade	393.53	-	-	393.53	-
	c) Employee benefits expense	1.05	0.75	1.13	1.80	1.73
	d) Finance costs	8.26	7.83	9.76	16.09	20.86
	e) Depreciation and amortisation expense	1.00	1.11	2.34	2.11	5.38
	f) Other expenses	86.54	128.83	145.65	215.37	272.26
	Total expenses	**3,945.73**	**1,669.42**	**2,564.12**	**5,615.16**	**6,129.18**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**(195.75)**	**(137.06)**	**(155.98)**	**(332.82)**	**(294.45)**
4	Exceptional Items	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**(195.75)**	**(137.06)**	**(155.98)**	**(332.82)**	**(294.45)**
6	Tax expense					
	1) Current tax	-	-	-	-	-
	2) Deferred tax	2.30	2.28	20.85	4.58	24.42
7	**Net Profit/(Loss) after tax (5-6)**	**(198.06)**	**(139.34)**	**(176.83)**	**(337.40)**	**(318.87)**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	2,495.00	2,495.00	1,705.00	2,495.00	1,705.00
9	Reserves (excluding revaluation reserve)	-	-	-	(1,272.39)	(1,312.04)
10	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	(0.79)	(0.58)	(1.04)	(1.45)	(1.87)

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14 May 2026.

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

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

4 **STANDALONE STATEMENT OF ASSETS & LIABILITIES**

Rs. in Lacs, unless otherwise stated

Particulars	Standalone	
	As at 31.03.2026	As at 31.03.2025
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	2,495.00	1,705.00
b) Reserves and surplus	(1,272.39)	(1,312.05)
Total Equity	**1,222.61**	**392.95**
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	161.37	150.01
b) Deferred tax liability	-	-
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
Total non-current liabilities	**161.37**	**150.01**
a) Short-Term Borrowings	140.79	132.25
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,599.13	2,726.20
c) Other current liabillities	40.62	44.06
d) Short-term provisions	13.95	15.05
Total current liabilities	**1,794.49**	**2,917.56**
Total equity and liabilities	**3,178.47**	**3,460.52**
Assets		
1 Non-current assets		
a) Property, plant and equipment and Intangible Assets		
(i) Property, plant and equipment	11.95	13.75
(ii) Intangible assets	0.90	1.10
b) Deferred tax assets	42.03	46.62
c) Non-current investment	-	-
d) Long-term loans and advances	1,505.19	1,505.19
e) Other non-current assets	-	-
Total non-current assets	**1,560.07**	**1,566.66**
2 Current assets		
a) Inventories	532.42	959.86
b) Trade receivables	332.09	155.27
c) Cash and bank balances	5.94	6.22
d) Short-term loans and advances	544.65	544.65
e) Other current assets	203.30	227.86
Total current assets	**1,618.40**	**1,893.86**
Total assets	**3,178.47**	**3,460.52**

5 **STANDALONE STATEMENT OF CASH FLOWS**

Rs. in Lacs, unless otherwise stated

		For the year ended	
		31.03.2026	**31.03.2025**
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	(332.82)	(294.45)
	Adjustments for :		
	Depreciation and amortisation expense	2.11	5.38
	Provision for slow moving inventory	175.56	-
	Provisions Written Back	(141.65)	-
	Interest incomes	(0.04)	(0.04)
	Interest expenses	16.09	21.00
	Operating (loss)/profit before working capital changes	**(280.74)**	**(268.11)**
	Changes in assets and liabilities		
	(Increase) / Decrease in inventories	393.53	237.00
	(Increase) / Decrease in trade receivables	(176.82)	91.44
	(Increase) / Decrease in loans and advances	-	(1.50)
	(Increase) / Decrease in other assets	24.56	(9.32)
	Increase / (decrease) in trade payables	(1,127.06)	37.37
	Increase / (decrease) in provisions	-	-
	Increase / (decrease) in other liabilities	(3.44)	(87.25)
	Cash generated from operating activities	**(1,169.98)**	**(0.37)**
	Taxes paid (net of refunds)	(19.03)	(1.46)
	Net cash generated from operating activities	**(1,189.01)**	**(1.83)**
B.	**Cash Flow from Investing Activities**		
	Purchase of tangible and intangible assets	(0.11)	(0.28)
	Investment in fixed deposits with bank	(0.04)	-
	Sale proceeds from sale of property, plant and equipment	-	-
	Interest and other income	0.04	-
	Net cash generated from/(used in) investing activities	**(0.11)**	**(0.28)**
C.	**Cash flows from financing activities**		
	Interest and finance cost	(16.09)	(21.00)
	Proceeds from issues of equity shares	1,185.00	-
	Net proceed (repayment) of long term borrowings	11.35	46.06
	Net proceed (repayment) of short term borrowings	8.54	(22.62)
	Net cash generated from/(used in) financing activities	**1,188.80**	**2.44**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(0.32)**	**0.33**
	Cash and cash equivalents at the beginning of year	5.59	5.26
	Cash and cash equivalents at the end of year	**5.27**	**5.59**
	Cash and cash equivalents comprise of:		
	Cash on hand	2.82	2.82
	Balance with banks		
	- in current accounts	2.45	2.77
	- deposits with original maturity of less than three months	-	-
		5.27	**5.59**

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

6 During the year ended on 31 March 2026, the Company has issued 79.00.000 equity share at a price of Rs. 15/- per Share (including a premium of Rs. 5/- per Share) by the way of preferential issue pursuant to the provision of Sections 23(1)(b), 42, 62(1)(c), and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014.

Rs. in Lacs, unless otherwise stated

Object of issue	Amount received	Amount utilized till 31 March 2026	Amount unutilized till 31 March 2026	Deviation (if any)
Working Capital Requirements	1,066.50	1,066.50	-	-
General Corporate Purpose	118.50	118.50	-	-
Total	**1,185.00**	**1,185.00**	**-**	**-**

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

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

Sayyed Haris Sayyed Imbichi

Digitally signed by Sayyed Haris Sayyed Imbichi
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Sayyed Imbichi Haris Sayyed
Managing Director & CFO
DIN : 08395581

Date: 14 May 2026
Place: Ernakulam

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (*Standalone*)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[Regulation 52 of the SEBI (LODR) Regulations, 2015]

I

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amt in Lacs)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	5,140.65	5,140.65
2	Total Expenditure	5,615.16	5,615.16
3	Net Profit/(Loss)	(337.40)	(337.40)
4	Earnings Per Share	(1.45)	(1.45)
5	Total Assets	3,178.47	3,178.47
6	Total Liabilities	1955.86	1955.86
7	Net Worth	1,222.61	1,222.61
8	Any other financial item(s) (as felt appropriate by the management)		

II Audit Qualification (each audit qualification separately):

S. No	Particulars	Remarks
1.	Details of Audit Qualification:	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: the confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us by the management in certain cases. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.
2.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified
3.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable

5.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	We would like to inform you that the number of employees in the Company had previously fallen below the minimum threshold required for applicability under the Act. Accordingly, the Company was not in compliance due to inapplicability of the said provisions at that time. However, we are currently in the process of ensuring compliance.
	(ii) If management is unable to estimate the impact, reasons for the same:	Not Ascertainable
	(iii) Auditors' Comments on (i) or (ii) above:	

FONE4 COMMUNICATIONS (INDIA) LTD. * KOCHI 682 032

Sayyed Imbichi Haris Sayyed
Managing Director & CFO
DIN: 08395581
PAN: AFUPI7620H

FONE4 COMMUNICATIONS (INDIA) LTD. * KOCHI 682 032

Mohammed Asharaf
Chairman Audit Committee

Kapish Jain & Associates Chartered Accountants NEW DELHI

CA Kapish Jain
Partner
Membership No. 514162

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (*Standalone*)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[Regulation 52 of the SEBI (LODR) Regulations, 2015]

I

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amt in Lacs)	Adjusted Figures (audited figures after adjusting for qualifications)
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5	Total Assets	3,178.47	3,178.47
6	Total Liabilities	1955.86	1955.86
7	Net Worth	1,222.61	1,222.61
8	Any other financial item(s) (as felt appropriate by the management)		

II Audit Qualification (each audit qualification separately):

S. No	Particulars	Remarks
1.	Details of Audit Qualification:	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: the Company has not complied with the provision of Income Tax Act, 1961 ("IT Act") by failing to file the Income Tax Return ("ITR") under section 139 of the IT Act and Tax Audit Report ("TAR") under section 44AB of the IT Act for the assessment year 2023-24, 2024-25 and 2025-2026. Accordingly, the company shall be liable to pay the applicable penalties for non-filing of ITR and TAR as per provisions of the IT Act.
2.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified
3.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable

5	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In this regard, we would like to apprise you that the Company is in the process of filing the Income Tax Return (ITR) under Section 139 of the Income-tax Act, 1961, and the Tax Audit Report (TAR) under Section 44AB of the Act for the Assessment Years 2022–23, 2023–24 and 2024-25
	(ii) If management is unable to estimate the impact, reasons for the same:	Not Ascertainable
	(iii) Auditors' Comments on (i) or (ii) above:	

FONE4 COMMUNICATIONS (INDIA) LTD. ★ KOCHI 682 032

Sayyed Imbichi Haris Sayyed
Managing Director & CFO
DIN: 08395581
PAN: AFUPI7620H

FONE4 COMMUNICATIONS (INDIA) LTD. ★ KOCHI 682 032

Mohammed Asharaf
Chairman Audit Committee

Kapish Jain & Associates ★ Chartered Accountants ★ NEW DELHI

CA Kapish Jain
Partner
Membership No. 514162

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (*Standalone)*

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[Regulation 52 of the SEBI (LODR) Regulations, 2015]

I

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amt in Lacs)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	5,140.65	5,140.65
2	Total Expenditure	5,615.16	5,615.16
3	Net Profit/(Loss)	(337.40)	(337.40)
4	Earnings Per Share	(1.45)	(1.45)
5	Total Assets	3,178.47	3,178.47
6	Total Liabilities	1955.86	1955.86
7	Net Worth	1,222.61	1,222.61
8	Any other financial item(s) (as felt appropriate by the management)		

II Audit Qualification (each audit qualification separately):

S. No	Particulars	Remarks
1.	Details of Audit Qualification:	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: the Company had registered under the Employees Provident Fund Act, 1952 and Employee's State Insurance Act, 1948, however, the same has not been deducted and deposited on the eligible employees till 31 March 2023. The impact of the same is not ascertainable.
2.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified
3.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable

5.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	The management has conducted internal reconciliations and reviewed all relevant supporting documentation such as invoices, ledgers, payment records, and communications with counterparties which taking time therefore closing balance were not made available to Auditor.
	(ii) If management is unable to estimate the impact, reasons for the same:	Not Ascertainable
	(iii) Auditors' Comments on (i) or (ii) above:	

FONE4 COMMUNICATIONS (INDIA) LTD. KOCHI 682 032

Sayyed Imbichi Haris Sayyed
Managing Director & CFO
DIN: 08395581
PAN: AFUPI7620H

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