



# Munoth Communication Limited

(Formerly Munoth Investments Ltd)

Regd Office : Munoth Centre, Suite No. 48 IIIrd Floor, 343, Triplicane High Road, Chennai - 600 005. INDIA  
Phone : 91-44-2859 1190 Fax : 91-44-2859 1189 E-mail : info@munothcommunication.com  
CIN : L65991TN1984PLC010816

November 13, 2024

M/s. Bombay Stock Exchange Limited,  
Phiroze Jheejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001

Dear Sir,

**Sub: Outcome of the Board Meeting**  
**Scrip Code: 511401**

The Board of Directors of the Company in its meeting held on 13<sup>th</sup> November 2024 has considered and approved Unaudited financial results (both standalone and consolidated) of the Company for the second quarter and six months ended 30<sup>th</sup> September 2024. The meeting commenced at 11:45 AM and concluded at 02:42 PM.

Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited financial results (both standalone and consolidated) for the second quarter and six months ended 30<sup>th</sup> September 2024 along with copy of Limited Review Report issued by statutory auditors of the Company.

Kindly take the same on records.

Thanking you,

Yours faithfully,

**For Munoth Communication Limited**

  
**Jinal Jain**  
Company Secretary



**Munoth Communication Limited**  
CIN: L65991TN1984PLC010816  
Regd Office: Munoth Centre, Suite No.48, IIIrd Floor,  
343, Triplicane High Road, Chennai-600 005

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

**PROFIT AND LOSS ACCOUNT (STANDALONE)**

(Rs. In Lakh)

Sr. No.	Particulars	3months ended 30/09/2024 (Unaudited)	Previous 3 months ended 30/06/2024 (Unaudited)	Corresponding 3 months ended 30/09/2023 (Unaudited)	6 months ended 30/09/2024 (Unaudited)	Previous 6 months ended 30/09/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	<b>Income</b>						
I	Revenue from operations	(0.00)	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	3.22	0.08	3.22	0.08	37.53
III	<b>Total Revenue</b>	<b>0.00</b>	<b>3.22</b>	<b>0.08</b>	<b>3.22</b>	<b>0.08</b>	<b>37.53</b>
	<b>Expenses</b>						
IV	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Increase/ Decrease in stock in trade and WIP	0.00	0.00	0.00	0.00	0.00	1.65
	Employee Benefit Expenses	2.56	2.56	2.72	5.12	5.12	10.30
	Depreciation and amortisation Expenses	0.65	0.65	0.32	1.30	1.16	2.86
	Finance Cost	4.26	4.07	3.46	8.33	6.38	14.16
	Other Expenses	2.93	0.83	4.71	3.77	7.07	11.16
	<b>Total Expenses</b>	<b>10.41</b>	<b>8.12</b>	<b>11.21</b>	<b>18.53</b>	<b>19.74</b>	<b>40.13</b>
V	Profit/(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(10.41)	(4.90)	(11.13)	(15.31)	(19.66)	(2.59)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) from Ordinary activities before tax (V-VI)</b>	<b>(10.41)</b>	<b>(4.90)</b>	<b>(11.13)</b>	<b>(15.31)</b>	<b>(19.66)</b>	<b>(2.59)</b>
VIII	Tax Expenses	0.00					
	Current Tax	0.00	0.00	0.00	0.00	0.00	22.81
	Defferred tax	0.00	0.00	0.00	0.00	0.27	(1.22)
IX	<b>Net Profit/(Loss) for the period after tax (VII-VIII)</b>	<b>(10.41)</b>	<b>(4.90)</b>	<b>(11.13)</b>	<b>(15.31)</b>	<b>(19.93)</b>	<b>(24.18)</b>
X	Other Comprehensive Income (OCI)	112.85	88.44	19.30	201.29	(33.66)	(6.36)
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>102.44</b>	<b>83.54</b>	<b>8.17</b>	<b>185.98</b>	<b>(53.59)</b>	<b>(30.54)</b>
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	995.13	995.13	995.13	995.13	995.13	995.13
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00	163.88
XIV	<b>Earnings Per Share (EPS) of Rs. 10/- each (Basic &amp; Diluted)</b>						
	Basic	<b>(0.10)</b>	<b>(0.05)</b>	<b>(0.12)</b>	<b>(0.15)</b>	<b>(0.21)</b>	<b>(0.25)</b>
	Diluted	<b>(0.10)</b>	<b>(0.05)</b>	<b>(0.12)</b>	<b>(0.15)</b>	<b>(0.21)</b>	<b>(0.25)</b>

**NOTES**

- The Above unaudited standalone financial results have been reviewed and recommended by the audit committee and approved by the Board of Directors of the Company in their meeting held on November 13, 2024 .
- This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015 (IND AS) as prescribed under Section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.
- This standalone financial statement includes Profit and Loss Account for the quarter and six months ended 30th September 2024, corresponding Previous year's quarter and six months ended 30th September 2023, previous quarter ended 30th June 2024 and year ended 31st March 2024; Balance Sheet for Six months ended 30th September 2024 and corresponding six months ended 30th September 2023 and year ended 31st March 2024; Cash flow Statement for six months ended 30th September 2024 and corresponding six months ended 30th September 2023and year ended 31st March 2024.
- Segment wise reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution of Mobile phones and Accessories.
- During the period July- September 2024 the Company has not received any complaints from any shareholders/ investors.
- Previous years figures have been regrouped wherever necessary.
- The above stated unaudited standalone financial results are also available on the BSE website: [www.bseindia.com](http://www.bseindia.com) and on the Company's website: [www.munothcommunication.com](http://www.munothcommunication.com).
- Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter and six months ended 30th September 2024:  
Debt Equity Ratio : 0.09 (in times)  
Debt Service Coverage Ratio : 0.06 (in times)  
Current Ratio : 0.46 (in times)  
Current liability ratio : 0.46 (in times)  
Total debts to total assets : 0.1 (in times)

DATE: 13/11/2024

PLACE: Chennai



For Munoth Communication Limited

Jaswant Munoth  
Managing Director

**Munoth Communication Limited**  
**CIN: L65991TN1984PLC010816**  
**Regd Office: Munoth Centre, Suite No.48, IIIrd Floor,**  
**343, Triplicane High Road, Chennai-600 005**

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

**STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)**

(Rs.in Lakh)

Particulars	Half year ended 30th September 2024 (Unaudited)	Half year ended 30th September 2023 (Unaudited)	Year ended 31st March 2024 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	281.09	283.33	282.45
Other Intangible Assets	0.00	0.00	0.00
Intangible assets under development*	0.00	0.00	0.00
Biological assets other than bearer plants*	0.00	0.00	0.00
Investments accounted for using the equity method	0.00	0.00	0.00
Financial assets			
i. Investments	1387.04	1158.75	1185.75
ii. Loans	0.00	5.00	0.00
Other non-current assets	65.27	93.05	65.27
<b>Total non-current assets</b>	<b>1733.40</b>	<b>1540.13</b>	<b>1533.48</b>
<b>Current Assets</b>			
Inventories	53.20	54.85	53.20
Financial assets			
i. Trade receivables	1.33	1.33	1.33
ii. Cash and cash equivalents	1.59	1.53	2.89
iii. Bank balances other than (iii) above*	0.00	0.00	0.00
iv. Loans	5.00	0.00	5.00
Other Current assets	13.99	6.62	13.77
<b>Total Current assets</b>	<b>75.11</b>	<b>64.33</b>	<b>76.20</b>
<b>Total Assets</b>	<b>1808.51</b>	<b>1604.45</b>	<b>1609.68</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	995.13	995.13	995.13
Other equity	624.69	415.66	438.71
<b>Total Equity</b>	<b>1619.82</b>	<b>1410.79</b>	<b>1433.84</b>

<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities			
i. Borrowings	9.22	0.00	5.37
ii. Other financial liabilities	0.00	0.00	0.00
Employee benefit obligations	15.20	15.20	15.20
Other non-current liabilities*	0.00	0.00	0.00
<b>Total non-current liabilities</b>	<b>24.42</b>	<b>15.20</b>	<b>20.57</b>
<b>Current Liabilities</b>			
Financial liabilities			
i. Borrowings	160.53	109.08	153.66
ii. Trade payables			0.00
(A) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00
(B) total outstanding dues of creditors other than micro enterprises & small enterprises.	0.00	0.00	
iii. Other financial liabilities	0.00	0.00	0.00
Current tax liabilities	0.00	0.00	0.00
Other current liabilities	3.74	68.93	1.60
Deferred tax liabilities	0.00	0.45	0.00
<b>Total current liabilities</b>	<b>164.27</b>	<b>178.46</b>	<b>155.26</b>
<b>Total liabilities</b>	<b>188.69</b>	<b>193.66</b>	<b>175.83</b>
<b>Total equity and liabilities</b>	<b>1808.51</b>	<b>1604.45</b>	<b>1609.68</b>

DATE:13/11/2024

PLACE: Chennai



For Munoth Communication Limited

Jaswant Munoth  
Managing Director

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

<b>CASH FLOW STATEMENT (STANDALONE)</b>		<b>( Rs.in Lakh)</b>	
<b>Particulars</b>	<b>Half year ended 30th September 2024 (Unaudited)</b>	<b>Half year ended 30th September 2023 (Unaudited)</b>	<b>Year ended 31st March 2024 (Audited)</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax	-15.31	(19.93)	(2.59)
<b>Adjustments for :</b>			
Depreciation/amortisation	1.30	1.16	2.86
Provision for Non Current Investments	0.00	-	1.65
Loss/(Profit) on sale of Investments	-3.22	-	(37.44)
Interest expense	7.45	6.38	14.16
Dividend Income	0.00	-	(0.01)
<b>Operating profit before working capital changes</b>	<b>(9.77)</b>	<b>(12.38)</b>	<b>(21.38)</b>
<b>Movements in working capital :</b>			
Increase/(decrease) in Trade Payables	-	-	-
Increase/(decrease) in Other current liabilities	2.13	4.38	0.24
Decrease/(Increase) in Financial Assets	-	-	
Decrease/(Increase) in Trade receivables	-	-	
Decrease/(Increase) in Inventories	-	-	
Decrease/(Increase) in Current Loans and advances	-	-	
Decrease/(Increase) in Short term loans and advances	-	-	
Decrease/(Increase) in Other current assets	(0.32)	(0.92)	(2.08)
Increase/(decrease) in Other Financial liabilities		15.75	

Decrease/(Increase) in Other Non- current assets		-	
<b>Cash generated from/(used in) operations</b>	<b>(7.96)</b>	<b>6.83</b>	<b>(23.23)</b>
Direct taxes paid ( Net of refunds)	-	-	
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(7.96)</b>	<b>6.83</b>	<b>(23.23)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets,including intangible assets,	-	-	(0.82)
Non current investments	-	-	37.74
Proceeds from sale of fixed assets	3.38	-	
Redemption from Sale/Maturity of Current Investments	-	-	
Dividend Received	0.00	-	0.01
Interest Received	-	-	-
<b>Net cash flow from/(used in) Investing Activities (B)</b>	<b>3.38</b>	<b>-</b>	<b>36.93</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from long term borrowings	3.85	-	(7.61)
Repayment of long term borrowings		-	9.87
Proceeds from short term borrowings	6.87	-	-
Repayment of short term borrowings	-	-	(14.16)
Interest paid	(7.45)	(6.38)	-
<b>Net cash flow from/(used in) Financing Activities (C)</b>	<b>3.27</b>	<b>(6.38)</b>	<b>(11.91)</b>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(1.30)	0.44	1.80
Cash and cash equivalents at the beginning of the year	2.89	1.09	1.09
<b>Cash and cash equivalents at the end of the year</b>	<b>1.59</b>	<b>1.53</b>	<b>2.89</b>

<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand	1.35	1.24	1.36
Cheques/drafts on hand			
With banks-on current account			
- Current Account	0.24	0.29	1.53
- on deposit account (margin money)			
<b>Total cash and cash equivalents</b>	<b>1.59</b>	<b>1.53</b>	<b>2.89</b>
DATE:13/11/2024			
PLACE: Chennai			

For Munoth Communication Limited

  
 Jaswant Munoth  
 Managing Director



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Munoth Communication Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to

The Board of Directors,

Munoth Communication Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Munoth Communication Limited (the "company" or "MCL") for the quarter and six months period ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 13, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies act, 2013 as amended , read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we don express an audit opinion.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**[Insert Emphasis of Matter Paragraph]1**

Our conclusion is not modified in respect of this matter.

**For Kumbhat and Co,LLP  
Chartered Accountants  
Firm Regn.: 001609S/S000162**

  
← **[M V Chandramouleeswaran]  
Partner  
Membership No. 202629  
UDIN: 24202629BKAMTN4009**

Place: Chennai  
Date: 13.11.2024



**Munoth Communication Limited**  
CIN: L65991TN1984PLC010816  
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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

**PROFIT AND LOSS ACCOUNT (CONSOLIDATED)**

(Rs.in Lakh)

Sr. No.	Particulars	3months ended 30/09/2024 (Unaudited)	Previous 3 months ended 30/06/2024 (Unaudited)	Corresponding 3 months ended 30/09/2023 (Unaudited)	6 months ended 30/09/2024 (Unaudited)	Previous 6 months ended 30/09/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	<b>Income</b>						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.00	0.08	0.00	0.08	29.98
III	<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>	<b>0.08</b>	<b>29.98</b>
IV	<b>Expenses</b>						
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Increase/ Decrease in stock in trade and WIP	0.00	0.00	0.00	0.00	0.00	1.65
	Employee Benefit Expenses	0.00	0.00	2.54	0.00	5.12	10.30
	Depreciation and amortisation Expenses	0.00	0.00	0.32	0.00	1.16	2.86
	Finance Cost	0.00	0.00	3.46	0.00	6.38	14.16
	Other Expenses	0.00	0.00	4.68	0.00	7.07	11.16
	<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>11.20</b>	<b>0.00</b>	<b>19.74</b>	<b>40.13</b>
	<b>Profit/(Loss) from Ordinary activities before exceptional items and tax (III-IV)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11.12)</b>	<b>0.00</b>	<b>(19.66)</b>	<b>(10.14)</b>
V	Exceptional items			0.00			
VI a	Share of profit from Associates accounted for using the equity method	0.00	0.00	0.00	0.00	0.00	(0.06)
VII	<b>Profit/(Loss) from Ordinary activities before tax (V-VI)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11.12)</b>	<b>0.00</b>	<b>(19.66)</b>	<b>(10.20)</b>
VIII	<b>Tax Expenses</b>						
	Current Tax	0.00	0.00	0.00	0.00		22.81
	Defferred tax	0.00	0.00	0.00	0.00	0.27	(1.22)
IX	<b>Net Profit/(Loss) for the period after tax (VII-VIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11.12)</b>	<b>0.00</b>	<b>(19.93)</b>	<b>(31.79)</b>
X	Other Comprehensive Income (OCI)	0.00	0.00	19.30	0.00	(33.66)	(6.36)
XI	Total Comprehensive Income (IX+X)	0.00	0.00	8.18	0.00	(53.59)	(38.15)
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	0.00	0.00	964.94	0.00	964.94	964.94
XIII	Reserves excluding Revaluation Reserves						438.71
XIV	<b>Earnings Per Share (EPS) of Rs. 10/- each (Basic &amp; Diluted)</b>						
	Basic	<b>0.00</b>	<b>0.00</b>	<b>(0.12)</b>	<b>0.00</b>	<b>(0.21)</b>	<b>(0.33)</b>
	Diluted	<b>0.00</b>	<b>0.00</b>	<b>(0.12)</b>	<b>0.00</b>	<b>(0.21)</b>	<b>(0.33)</b>

**NOTES**

1. The above unaudited consolidated financial results have been reviewed and recommended by the audit committee and approved by the Board of Directors of the Company in their meeting held on November 13,2024.

2. This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015 (IND AS) as prescribed under Section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.

3. This consolidated financial statement includes Profit and Loss Account for the quarter and six months ended 30th September 2024, corresponding Previous year's quarter and six months ended 30th September 2023, previous quarter ended 30th June 2024 and year ended 31st March 2024; Balance Sheet for six months ended 30th September 2024 and corresponding six months ended 30th September 2023 and year ended 31st March 2024; Cash flow Statement for six months ended 30th September 2024 and corresponding six months ended 30th September 2023 and year ended 31st March 2024. CFORÉ Telecom Private Limited ceases to be an Associate Company of Munoth Communication Limited with effect from 31st March 2024, Hence the consolidation of accounts has not been done and therefore the figures appears as 0 for three months and six months ended 30th September 2024. This file is submitted to satisfy the criteria of SEBI LODR Regulations, wherein the company is liable to submitted the consolidated results for one subsequent financial year from the date it ceases to be an Associate Company.

4. Segment wise reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution of Mobile phones and Accessories.

5. During the period July- September 2024 the Company has not received any complaints from any shareholders/ investors.

6. Previous years figures have been regrouped wherever necessary.

7. The above stated unaudited consolidated financial results are also available on the BSE website: www.bseindia.com and on the Company's website: www.munothcommunication.com.

8. Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter and six months ended 30th September 2024:

Debt Equity Ratio : NIL

Debt Service Coverage Ratio : NIL

Current Ratio : NIL

Current liability ratio : NIL

Total debts to total assets : NIL

DATE:13/11/2024

PLACE:Chennai

For Munoth Communication Limited



Jaswant Munoth  
Managing Director

**Munoth Communication Limited**  
**CIN: L65991TN1984PLC010816**  
**Regd Office: Munoth Centre, Suite No.48, IIIrd Floor,**  
**343, Triplicane High Road, Chennai-600 005**

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

**STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED) (Rs.in Lakh)**

PARTICULARS	Half year ended 30th September 2024 (Unaudited)	Half year ended 30th September 2023 (Unaudited)	Year ended 31st March 2024 (Audited)
<b>ASSETS</b>			
Non-Current Assets			
Property, Plant and Equipment	0.00	283.33	282.45
Other Intangible Assets	0.00	0.00	0.00
Intangible assets under development*	0.00	0.00	0.00
Biological assets other than bearer plants*	0.00	0.00	0.00
Investments accounted for using the equity method	0.00	7.91	0.00
Financial assets			
i. Investments	0.00	1158.46	1185.75
Deferred Tax Assets	0.00	0.00	1.04
Non Current Tax Assets	0.00	0.00	38.69
Other non-current assets	0.00	98.04	25.55
<b>Total non-current assets</b>	<b>0.00</b>	<b>1547.74</b>	<b>1533.48</b>
<b>Current Assets</b>			
Inventories	0.00	54.85	53.20
Financial assets			
i. Trade receivables	0.00	1.33	1.33
ii. Cash and cash equivalents	0.00	1.53	2.89
iii. Bank balances other than (ii) above*	0.00	0.00	0.00
iv. Loans	0.00	0.00	5.00
Other Current assets	0.00	6.62	13.78
<b>Total Current assets</b>	<b>0.00</b>	<b>64.33</b>	<b>76.20</b>
<b>Total Assets</b>	<b>0.00</b>	<b>1612.07</b>	<b>1609.68</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	0.00	995.13	995.13
Other equity	0.00	423.28	438.71
<b>Total Equity</b>	<b>0.00</b>	<b>1418.41</b>	<b>1433.84</b>

<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities			
i. Borrowings	0.00	0.00	5.37
ii. Other financial liabilities	0.00	0.00	0.00
Long term provision	0.00	15.20	15.20
Other non-current liabilities*	0.00	0.00	0.00
<b>Total non-current liabilities</b>	<b>0.00</b>	<b>15.20</b>	<b>20.57</b>
<b>Current Liabilities</b>			
Financial liabilities			
i. Borrowings	0.00	109.08	153.66
ii. Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00
(B) total outstanding dues of creditors other than micro enterprises & small enterprises.	0.00	0.00	0.00
iii. Other financial liabilities	0.00	0.00	0.00
Current tax liabilities	0.00	0.00	0.00
Deferred tax liabilities	0.00	0.45	0.00
Other current liabilities	0.00	68.93	1.61
<b>Total current liabilities</b>	<b>0.00</b>	<b>178.46</b>	<b>155.27</b>
<b>Total liabilities</b>	<b>0.00</b>	<b>193.66</b>	<b>175.84</b>
<b>Total equity and liabilities</b>	<b>0.00</b>	<b>1612.07</b>	<b>1609.68</b>

Date:13/11/2024

PLACE: Chennai



For Munoth Communication Limited

*Jaswant Munoth*  
Jaswant Munoth  
Managing Director



**Munoth Communication Limited**  
**CIN: L65991TN1984PLC010816**  
**Regd Office: Munoth Centre, Suite No.48, IIIrd Floor,**  
**343, Triplicane High Road, Chennai-600 005**

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

**CASH FLOW STATEMENT (CONSOLIDATED)**

(Rs.in Lakh)

PARTICULARS	Half year ended 30th September 2024 (Unaudited)	Half year ended 30th September 2023 (Unaudited)	Year ended 31st March 2024 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax	0.00	(19.93)	(2.59)
<b>Adjustments for :</b>			
Depreciation/amortisation	0.00	1.16	2.85
Provision for Non Current Investments	0.00	-	1.65
Loss/(Profit) on sale of Investments	0.00	-	(37.44)
Interest expense	0.00	6.38	14.16
Dividend Income	0.00	-	(0.01)
<b>Operating profit before working capital changes</b>	<b>0.00</b>	<b>(12.39)</b>	<b>(21.38)</b>
<b>Movements in working capital :</b>			
Increase/(decrease) in Trade Payables	0.00	-	-
Increase/(decrease) in Other current liabilities	0.00	4.39	0.24
Decrease/(Increase) in Financial Assets	0.00	-	-
Decrease/(Increase) in Trade receivables	0.00	-	-
Decrease/(Increase) in Inventories	0.00	-	-
Decrease/(Increase) in Current Loans and advances	0.00	-	-
Decrease/(Increase) in Short term loans and advances	0.00	-	-
Decrease/(Increase) in Other current assets	0.00	-	(2.08)
Increase/(decrease) in Other Financial liabilities	0.00	(0.93)	-
Decrease/(Increase) in Other Non- current assets	0.00	15.75	-
<b>Cash generated from/(used in) operations</b>	<b>0.00</b>	<b>6.82</b>	<b>(23.22)</b>
Direct taxes paid ( Net of refunds)	0.00	-	-
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>0.00</b>	<b>6.82</b>	<b>(23.22)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets,including intangible assets,	0.00	-	(0.82)
Non current investments	0.00	-	37.74
Proceeds from sale of fixed assets	0.00	-	-
Redemption from Sale/Maturity of Current Investments	0.00	-	-
Dividend Received	0.00	-	0.01
Interest Received	0.00	-	-
<b>Net cash flow from/(used in) Investing Activities (B)</b>	<b>0.00</b>	<b>-</b>	<b>36.93</b>

<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	0.00		
Proceeds from long term borrowings	0.00	-	(7.61)
Repayment of long term borrowings	0.00	-	-
Proceeds from short term borrowings	0.00	-	9.86
Repayment of short term borrowings	0.00	-	-
Interest paid	0.00	(6.38)	(14.16)
<b>Net cash flow from/(used in) Financing Activities (C)</b>	0.00	<b>(6.38)</b>	<b>(11.91)</b>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	0.00	0.44	1.80
Cash and cash equivalents at the beginning of the year	0.00	1.09	1.09
<b>Cash and cash equivalents at the end of the year</b>	0.00	<b>1.53</b>	<b>2.89</b>
<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand	0.00	1.24	1.36
Cheques/drafts on hand			-
With banks-on current account			
- Current Account	0.00	0.29	1.53
- on deposit account (margin money)			
<b>Total cash and cash equivalents</b>	0.00	<b>1.53</b>	<b>2.89</b>

DATE: 13/11/2024

PLACE: Chennai



For Munoth Communication Limited

Jaswant Munoth  
Managing Director

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Munoth Communication Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to

The Board of Directors,

Munoth Communication Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Munoth Communication Limited (the "company" or "MCL") for the quarter and six months period ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 13, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we don't express an audit opinion.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**[Insert Emphasis of Matter Paragraph]1**

Our conclusion is not modified in respect of this matter.

**For Kumbhat and Co,LLP**  
**Chartered Accountants**  
**Firm Regn.: 001609S/S000162**

  
[M V Chandramouleswaran]  
Partner  
Membership No. 202629  
UDIN: 24202629BKAMTO2927

Place: Chennai  
Date: 13.11.2024

