



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

August 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

1. The Board of Directors of the Company in its meeting held on 13th August 2024 has considered and approved Unaudited financial results (both standalone and consolidated) of the Company for the first quarter ended 30th June 2024. The meeting commenced at 11:00 AM and concluded at 2:20 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 first quarter ended 30th June 2024 along with copy of Limited Review Report issued by statutory auditors of the Company. CFORÉ Telecom Private Limited (Associate Company) ceases to be an associate of Munoth Communication Limited since 31.03.2024, hence the auditor has not reviewed the financials of associate company.
2. Appointed Mr. Selvam Nadimuthu (COP : 4858, FCS 4318 and Peer Review Certificate No: 2821/ 2022) as Secretarial auditor of the Company to do the secretarial audit for the financial year 2024-25

Brief Profile of Secretarial Auditor as required under Regulation 30 of SEBI (LODR) Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015) is enclosed

Sl No	Particulars	Details
1	Name	Mr. Selvam Nadimuthu (COP : 4858, FCS 4318 and Peer Review Certificate No: 2821/ 2022)



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2	Designation with Experience	Company Secretary 33 years of experience with 13 years as whole time secretary and 20 years as Practising Company Secretary
3	Date of Appointment	13/08/2024
4	Email Id	Selvam.nadimuthu@gmail.com
5	Brief experience in Specific functional areas	Company Law and Practice, Financial Institutions, Listed Companies, SEBI, Arbitration, NCLT and all law related activities.

Kindly take the same on records.

Thanking you,

Yours faithfully,

For Munoth Communication Limited


Jinal Jain
Company Secretary



MUNOTH COMMUNICATION LIMITED
Regd. Office: Suite No. 48, Munoth Centre, 3rd floor,
343, Triplicane High Road, Chennai - 600 005

UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30.06.2024 (STANDALONE)

(Rs.in 'Lakh)

Sr. No.	Particulars	3 months ended 30/06/2024 (Unaudited)	Previous 3 months ended 31/03/2024 (Audited)	Corresponding 3 months ended in the previous year 30/06/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	Income				
I	Revenue from operations	0.00	0.00	0.00	0.00
II	Other Income	3.22	37.45	0.00	37.53
III	Total Revenue	3.22	37.45	0.00	37.53
	Expenses				
	Purchase of stock in trade	0.00	0.00	0.00	0.00
	Cost of material consumed	0.00	0.00	0.00	0.00
	Increase/ Decrease in stock in trade and WIP	0.00	1.65	0.00	1.65
	Employee Benefit Expenses	2.56	2.51	2.40	10.30
	Depreciation and amortisation Expenses	0.65	1.11	0.84	2.86
	Finance Cost	4.07	4.16	2.92	14.16
	Other Expenses	0.83	3.58	2.37	11.16
	Total	8.12	13.01	8.53	40.13
	Profit /(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(4.90)	24.44	(8.53)	(2.59)
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit /(Loss) from Ordinary activities before tax (V-VI)	(4.90)	24.44	(8.53)	(2.59)
VIII	Tax Expenses				
	Current Tax	0.00	22.81	0.00	22.81
	Defferred tax	0.00	(1.49)	0.27	(1.22)
IX	Net Profit/(Loss) for the period after tax (VII-VIII)	(4.90)	3.12	(8.80)	(24.18)
X	Other Comprehensive Income (OCI)	88.44	122.32	(52.96)	(6.36)
XI	Total Comprehensive Income (IX+X)	83.54	125.44	(61.76)	(30.54)
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	995.13	995.13	995.13	995.13
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	163.88
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)				
	Basic	(0.05)	0.03	(0.09)	(0.25)
	Diluted	(0.05)	0.03	(0.09)	(0.25)

NOTES

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on August 13, 2024.
- This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015 (IND-AS), prescribed under Section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.
- This statement includes unaudited financial results of the Company for the quarter ended 30th June 2024 & 30th June 2023 along with the audited financial results for the quarter ended 31st March 2024 & year ended 31st March 2024. The unaudited financial results are subject to limited review by auditors.
- 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 April 2024- June 2024 the Company has not received any complaints from any shareholders/investors. '
- Previous years figures have been regrouped wherever necessary.
- Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter ended 30th June 2024:

Debt Equity Ratio :	0.13	(in times)
Current liability ratio :	0.93	(in times)
Current Ratio :	0.57	(in times)
Debt Service Coverage Ratio :	-0.17	(in times)
Total debts to total assets :	0.11	

For Munoth Communication Limited



Jaswant Munoth
Managing Director

Place: Chennai
Date:13.08.2024

Kumbhat & Co
Chartered Accountants
5th Floor, Kumbhat Complex
29, Ratan Bazaar, Chennai - 600 003
Phone:04425358720/42160995
chennai@kumbhatco.in
Chennai Coimbatore Bangalore Mumbai

Independent Auditor's Review Report on the Quarterly and Year to Date Stand alone 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 Stand alone Financial Results of Munoth Communication Limited (the "company" or "MCL") for the quarter and three months period ended June 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 August 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 there under and other accounting principles generally accepted in India. 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 do not 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 there under 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.

Place: Chennai
Date: 13/08/2024

For Kumbhat & Co.,
Chartered Accountants
FRN No: 001609S



A handwritten signature in blue ink, consisting of a stylized cursive script. A blue arrow points from the signature towards the circular stamp.

M.V.Chandramouleeswaran
Partner
Membership No: 202629
UDIN: 24202629BKAMQQ8656

MUNOTH COMMUNICATION LIMITED
Regd. Office: Suite No. 48, Munoth Centre, 3rd floor,
343, Triplicane High Road, Chennai - 600 005

UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30.06.2024 (CONSOLIDATED)

(Rs.in Lakh)

Sr. No.	Particulars	3 months ended 30/06/2024 (Unaudited)	Previous 3 months ended 31/03/2024 (Audited)	Corresponding 3 months ended in the previous year 30/06/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	Income				
I	Revenue from operations	0.00	0.00	0.00	0.00
II	Other Income	0.00	29.90	0.00	29.98
III	Total Revenue	0.00	29.90	0.00	29.98
	Expenses				
	Purchase of stock in trade	0.00	0.00	0.00	0.00
	Cost of material consumed	0.00	0.00	0.00	0.00
	Increase/ Decrease in stock in trade and WIP	0.00	1.65	0.00	1.65
	Employee Benefit Expenses	0.00	2.51	2.58	10.30
	Depreciation and amortisation Expenses	0.00	4.16	0.84	14.16
	Finance Cost	0.00	1.11	2.92	2.86
	Other Expenses	0.00	3.58	2.19	11.16
	Total	0.00	13.01	8.53	40.13
	Profit /(Loss) from Ordinary activities before exceptional items and tax (III-IV)	0.00	16.90	(8.53)	(10.14)
VI	Exceptional items	0.00	0.00	0.00	0.00
VI a	Share of profits from Associates accounted for using equity method	0.00	(0.06)	0.00	(0.06)
VII	Profit /(Loss) from Ordinary activities before tax (V-VI)	0.00	16.83	(8.53)	(10.21)
VIII	Tax Expenses				
	Current Tax	0.00	22.81	0.00	22.81
	Defferred tax	0.00	(1.49)	0.27	(1.22)
IX	Net Profit/(Loss) for the period after tax (VII-VIII)	0.00	(4.48)	(8.80)	(31.79)
X	Other Comprehensive Income (OCI)	0.00	122.32	(52.96)	(6.36)
XI	Total Comprehensive Income (IX+X)	0.00	117.84	(61.76)	(38.15)
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	0.00	995.13	995.13	995.13
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	163.88
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)				
	Basic	0.00	(0.05)	(0.09)	(0.33)
	Diluted	0.00	(0.05)	(0.09)	(0.33)

NOTES:

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on August 13, 2024.
- This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015 (IND-AS), prescribed under Section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.
- This statement includes unaudited financial results of the Company for the quarter ended 30th June 2024 & 30th June 2023 along with the audited financial results for the quarter ended 31st March 2024 & year ended 31st March 2024. CFORÉ Telecom Limited ceases to be an associate company of Munoth Communication Limited from 31st March 2024 hence the figures in the column for quarter ended 30th June 2024 appears as "0".
- 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 April 2024- June 2024 the Company has not received any complaints from any shareholders/investors. '
- Previous years figures have been regrouped wherever necessary.
- Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter ended 30th June 2024:
 - Debt Equity Ratio : Nil
 - Debt Service Coverage Ratio : Nil
 - Interest Service Coverage Ratio : Nil
 - Networth : Nil
 - Earnings per share : Nil
 - Current Ratio : Nil
 - Current liability ratio : Nil
 - Total debts to total assets : Nil

For Munoth Communication Limited



Jaswant Munoth
Managing Director

Place: Chennai
Date:13.08.2024

Kumbhat & Co
Chartered Accountants
5th Floor, Kumbhat Complex
29, Ratan Bazaar, Chennai - 600 003
Phone:04425358720/42160995
chennai@kumbhatco.in
Chennai Coimbatore Bangalore Mumbai

Independent Auditor's Review Report on the Quarterly and Year to Date 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 three months period ended June 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 August 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 there under and other accounting principles generally accepted in India. 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 do not 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 there under 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.

Place: Chennai
Date: 13/08/2024

For Kumbhat & Co.,
Chartered Accountants
FRN No: 001609S



A handwritten signature in blue ink, which appears to be "M.V. Chandramouleeswaran". A blue arrow points from the signature towards the stamp.

M.V.Chandramouleeswaran
Partner
Membership No: 202629
UDIN: 24202629BKAMQR6809