

# **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

February 13, 2025

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

Dear Sir,

Sub: Outcome of the Board Meeting
Unaudited Financial Results for the third quarter and nine months ended 31st
December 2024 (Integrated Filing-Financial)
Scrip Code: 511401

The Board of Directors of the Company in its meeting held on 13<sup>TH</sup> February 2025 has considered and approved Unaudited financial results (both standalone and consolidated) of the Company for the third quarter and nine months ended 31<sup>st</sup> December 2024. The meeting commenced at 11:45 AM and concluded at 02:25 PM.

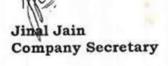
Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are enclosing herewith the Integrated Filing (Financial) -Unaudited financial results (both standalone and consolidated) for the third quarter and nine months ended 31st December 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





## Munoth Communication Limited CIN: L65991TN1984PLC010816

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

UNAU	DITED FINANCIAL RESULTS FOR THE	I III KD QOAKTEK ENDE	D S131 DECEMBER 202-	(STANDALONE)	(Rs. In Lakh)		
Sr. No.	Particulars	3months ended 31/12/2024 (Unaudited)	Previous 3 months ended 30/09/2024 (Unaudited)	3months ended 31/12/2023 (Unaudited)	9 months ended 31/12/2024 (Unaudited)	Previous 9 months ended 31/12/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	Income						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	42.65	0.00	0.00	45.87	0.08	37.53
III	Total Revenue	42.65	0.00	0.00	45.87	0.08	37.53
IV	Expenses						
	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	2.69	2.56	2.67	7.81	7.79	10.30
	Depreciation and amoritsation						
	Expenses	0.65	0.65	0.59	1.96	1.75	2.86
	Finance Cost	3.12	4.26	3.62	11.45	10.00	14.16
	Other Expenses	2.43	2.93	0.51	5.78	7.58	11.16
	Total Expenses	8.89	10.40	7.39	27.00	27.12	40.13
	Profit /(Loss) from Ordinary activities before exceptional items						
V	and tax (III-IV)	33.76	(10.40)	(7.39)	18.87	(27.03)	(2.59)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit /(Loss) from Ordinary activities before tax (V-VI)	33.76	(10.40)	(7.39)	18.87	(27.03)	(2.59)
	Tax Expenses	0.00	(	( )		( 11)	( )
	Current Tax	0.00	0.00	0.00	0.00	0.00	22.81
	Defferred tax	0.00	0.27	0.00	0.00	0.27	(1.22)
IX	Net Profit/(Loss) for the period after tax (VII-VIII)	33.76	(10.67)	(7.39)	18.87	(27.30)	(24.18)
	,			,			, ,
X	Other Comprehensive Income (OCI)	48.51	112.85	(95.02)	249.80	(128.68)	(6.36)
XI	Total Comprehensive Income (IX+X)	82.54	102.44	(102.41)	268.67	(155.98)	(30.54)
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	995.13	995.13	995.13	995.13	995.13	995.13
VIII	Reserves excluding Revaluation	0.00	0.00	0.00	0.00	0.00	162.00
XIII	Reserves	0.00	0.00	0.00	0.00	0.00	163.88
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)						
	Basic	0.34	(0.11)	(0.07)	0.19	(0.27)	(0.24)
	Diluted	0.34	(0.11)	(0.07)	0.19	(0.27)	(0.24)

#### NOTES

- 1. 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 February 13, 2025
- 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 standalone financial statement includes Profit and Loss Account for the quarter and nine months ended 31st December 2024, corresponding Previous year's quarter and nine months ended 31st December 2023, previous quarter ended 30th September 2024 and year ended 31st March 2024.
- 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 October- December 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 standalone financial results are also available on the BSE website: www.bseindia.com and on the Company's website: www.munothcommunication.com.
- 8. During the period October- December 2024 The Company's property has been acquired by the CMRL which results in surplus of Rs.42.65 (in lakhs)
- 9. Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter and nine months ended 31st December 2024: Debt Equity Ratio: 0.06times

Current Ratio : 0.61 times

Current Liability Ratio: 0.61 times

Total Debt to Total Assets:0.67 times

Place:Chennai Date: 13/02/2025

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 THIRD QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(Rs.in Lakh)

#### PROFIT AND LOSS ACCOUNT (CONSOLIDATED)

Sr. No.	Particulars	3months ended 31/12/2024 (Unaudited)	Previous 3 months ended 30/09/2024 (Unaudited)	3months ended 31/12/2023 (Unaudited)	9 months ended 31/12/2024 (Unaudited)	9 months ended 31/12/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
	Income						
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	Total Revenue	0.00	0.00	0.00	0.00	0.08	29.98
IV	Expenses						
	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	2.67	0.00	7.79	10.30
	Depreciation and amoritsation Expenses	0.00	0.00	0.59	0.00	1.75	2.86
	Finance Cost	0.00	0.00	3.62	0.00	10.00	14.16
	Other Expenses	0.00	0.00	0.51	0.00	7.58	11.16
	Total Expenses	0.00	0.00	7.39	0.00	27.12	40.13
	Profit /(Loss) from Ordinary activities before exceptional items and tax (III-	2.22			0.00		
V	IV)	0.00	0.00	(7.39)	0.00	(27.04)	(10.14)
VI	Exceptional items			0.00		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)
, ,,,	Profit /(Loss) from Ordinary activities	0.00	0.00	(5.00)	0.00	(25.04)	(40.20)
VII VIII	before tax (V-VI)	0.00	0.00	(7.39)	0.00	(27.04)	(10.20)
VIII	Tax Expenses Current Tax	0.00	0.00	0.00	0.00	0.00	22.01
	Defferred tax	0.00	0.00	0.00	0.00	0.00	22.81 (1.22)
	Net Profit/(Loss) for the period after	0.00	0.00	0.00	0.00	0.27	(1.22)
IX	tax (VII-VIII)	0.00	0.00	(7.39)	0.00	(27.31)	(31.79)
X	Other Comprehensive Income (OCI)	0.00	0.00	(95.02)	0.00	(128.68)	(6.36)
XI	Total Comprehensive Income (IX+X)	0.00	0.00	(102.41)	0.00	(155.99)	(38.15)
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	0.00	0.00	995.13	0.00	964.94	995.13
XIII	Reserves excluding Revaluation Reserves			0.00		0.00	438.71
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)						
	Basic	0.00	0.00	(0.07)	0.00	(0.28)	(0.33)
	Diluted	0.00	0.00	(0.07)	0.00	(0.28)	(0.33)

#### 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 February 13, 2025.
- 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 nine months ended 31st December 2024, corresponding Previous year's quarter and nine months ended 31st December 2024. previous quarter ended 30th September 2024 and year ended 31st March 2024. CFORE 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 nine months ended 31st December 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 October- December 2024 the Company has not received any complaints from any shareholders/investors.
- 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 nine months ended 31st December 2024: Debt Equity Ratio: NIL

Current Ratio: NIL

Current Liability Ratio: NIL

Total Debt to Total Assets: NIL

PLACE:Chennai Date:13/02/2025

For Munoth Communication Limited



Jaswant Munoth Managing Director

## **KUMBHAT AND CO LLP**

(Formerly - Kumbhat & Co) LLPIN : ACI-9456 GSTIN - 33AAAFK5509L1ZE 5th Floor, Kumbhat Complex 29, Rattan Bazaar, Chennai - 600003.

Phone: 044-25358720/42160995/25352729 <u>chennai@kumbhatco.in</u>; <u>kumbhat.co@gmail.com</u> Chennai | Coimbatore | Bengaluru | Mumbai

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 nine months period ended December 31, 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 February 13, 2025, 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

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.

For Kumbhat and Co LLP., Chartered Accountants FRN No: 001609S/S000162.

Place: Chennai Date: 13-02-2025



M.V.Chandramouleeswaran

(Partner)

Membership No: 202629 UDIN: 25202629BMIHQU8507

### **KUMBHAT AND CO LLP**

(Formerly - Kumbhat & Co) LLPIN : ACI-9456 GSTIN - 33AAAFK5509L1ZE 5th Floor, Kumbhat Complex

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Phone: 044-25358720/42160995/25352729 chennai@kumbhatco.in; kumbhat.co@gmail.com Chennai | Coimbatore | Bengaluru | Mumbai

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of MUNOTH COMMUNICATION LIMITED

Review Report to
The Board of Directors,
Munoth Communication Limited

The accompanying statement of Unaudited Consolidated Financial Results of Munoth Communication Limited (the "parent company" or "MCL") and its Formerly Associate Company-CFORE Telecom Private Limited (Formerly known as CFORE Telecom Limited) (ASSOCIATE) for the quarter and nine months period ended 31<sup>st</sup> December 2024 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). CFORE Telecom Private Limited ceases to be an Associate Company of Munoth Communication Limited from 31<sup>st</sup> March 2024, hence the consolidation for the quarter and nine months ended 31<sup>st</sup> December 2024 figures reflect as "0" and the auditor need not review the financials of Cfore Telecom Private Limited from 1<sup>st</sup> April 2024.

The Auditor has given this report to fulfill the requirement of SEBI LODR Regulations. The auditor has reviewed only the financials statement of Munoth Communication Limited for three months and nine months ended 31<sup>st</sup> December 2024.

The statement of unaudited consolidated financial statement includes the previous figures of quarter and nine months ended 31<sup>st</sup> December 2024 and year ended 31<sup>st</sup> March 2024. The figures for the current quarter and nine months ended 31<sup>st</sup> December 2024 has been stated as "0".

Based on our review, conducted and procedures performed as stated 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kumbhat and Co LLP., Chartered Accountants FRN No: 001609S/S000162

Place: Chennai Date: 13/02/2025 M.V.Chandramouleeswaran

(Partner)

Membership No: 202629 UDIN: 25202629BMIHQV1413



# **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

# OTHER INFORMATION - INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024 (STANDALONE AND CONSOLIDATED)

# (pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024)

Sr,No.	Particulars	Remarks	
1	Statement on deviation or variation for proceeds	Not Applicable	
	of public issue, right issue, preferential issue,		
	qualified institutions placement etc.		
2	Disclosure of outstanding default on loan and	No Default, hence Not	
	debt securities	Applicable	
3	Format for disclosure of related party	Not Applicable	
	transaction (applicable only for half yearly filings		
	i.e. 2 <sup>nd</sup> and 4 <sup>th</sup> quarter)		
4	Statement on impact of audit qualifications(for	Not Applicable	
	audit report with modified opinion) submitted		
	along with annual audited financial results		
	(standalone and consolidated separately)		
	(applicable only for annual filing i.e. 4th quarter)		

For Munoth Communication Limited

Jinal Jain Company Secretary

Date: 13/02/2025 Place: Chennai