



# 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 12, 2021

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 12<sup>th</sup> November 2021 has considered and approved Unaudited financial results (both standalone and consolidated) of the Company for the second quarter ended 30<sup>th</sup> September 2021. The meeting commenced at 12:15 PM and concluded at 1:45 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 ended 30<sup>th</sup> September 2021 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 SECOND QUARTER ENDED 30TH SEPTEMBER 2021 (STANDALONE) (Rs. In Lakh)**

Sr. No.	Particulars	3 months ended 30/09/2021 (Unaudited)	Previous 3 months ended 30/06/2021 (Unaudited)	Corresponding 3 months ended 30/09/2020 (Unaudited)	6 months ended 30/09/2021 (Unaudited)	Previous 6 months ended 30/09/2020 (Unaudited)	Year ended 31/03/2021 (Audited)
	<b>Income</b>						
I	Revenue from operations	0.00	0.00	9.24	0.00	17.32	17.32
II	Other Income	0.01	0.00	0.00	0.01	0.00	0.04
III	<b>Total Revenue</b>	<b>0.01</b>	<b>0.00</b>	<b>9.24</b>	<b>0.01</b>	<b>17.32</b>	<b>17.36</b>
	<b>Expenses</b>						
	Purchase of stock in trade	2.97	0.00	(7.62)	2.97	0.00	16.54
	Cost of material consumed	0.00	0.00	16.53	0.00	16.53	0.00
	Increase/ Decrease in stock in trade and WIP	(2.97)	0.00	0.00	(2.97)	0.00	0.00
	Employee Benefit Expenses	2.04	1.65	1.70	3.69	2.83	6.34
	Depreciation and amortisation Expenses	0.83	0.83	1.18	1.66	2.36	4.01
	Finance Cost	4.90	3.87	5.44	8.77	10.00	19.45
	Other Expenses	4.00	0.36	2.19	4.36	6.26	12.68
	<b>Total Expenses</b>	<b>11.77</b>	<b>6.71</b>	<b>19.42</b>	<b>18.48</b>	<b>37.98</b>	<b>59.02</b>
	Profit/(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(11.76)	(6.71)	(10.18)	(18.47)	(20.66)	(41.66)
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>(11.76)</b>	<b>(6.71)</b>	<b>(10.18)</b>	<b>(18.47)</b>	<b>(20.66)</b>	<b>(41.66)</b>
VIII	Tax Expenses			0.00			
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Net Profit/(Loss) for the period after tax (VII-VIII)</b>	<b>(11.76)</b>	<b>(6.71)</b>	<b>(10.18)</b>	<b>(18.47)</b>	<b>(20.66)</b>	<b>(41.66)</b>
X	Other Comprehensive Income (OCI)	(85.72)	(26.22)	23.40	(111.94)	58.28	76.46
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(97.48)</b>	<b>(32.93)</b>	<b>13.22</b>	<b>(130.41)</b>	<b>37.62</b>	<b>34.80</b>
XII	Paid-up equity share capital (Face Value of Rs.10/- each)	964.94	964.94	964.94	964.94	964.94	964.94
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00	(562.23)
XIV	<b>Earnings Per Share (EPS) of Rs. 10/- each (Basic &amp; Diluted)</b>						
	Basic	<b>(0.12)</b>	<b>(0.07)</b>	<b>(0.10)</b>	<b>(0.19)</b>	<b>(0.21)</b>	<b>(0.43)</b>
	Diluted	<b>(0.12)</b>	<b>(0.07)</b>	<b>(0.10)</b>	<b>(0.19)</b>	<b>(0.21)</b>	<b>(0.43)</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 12, 2021
- 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 2021, corresponding Previous year's quarter and six months ended 30th September 2020, previous quarter ended 30th June 2021 and year ended 31st March 2021; Balance Sheet for Six months ended 30th September 2021 and corresponding six months ended 30th September 2020 and year ended 31st March 2021; Cash flow Statement for six months ended 30th September 2021 and corresponding six months ended 30th September 2020 and year ended 31st March 2021.
- 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 2021 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).

DATE:12.11.2021

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 2021**

**Statement of Assets and Liabilities (Standalone) (Rs.in Lakh)**

PARTICULARS	Half year ended 30th September 2021 (Unaudited)	Half year ended 30th September 2020 (Unaudited)	Year ended 31st March 2021 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	288.85	292.15	290.51
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	320.83	414.61	432.78
ii. Loans	6.06	6.00	6.06
Other non-current assets	121.00	121.00	121.00
<b>Total non-current assets</b>	<b>736.74</b>	<b>833.76</b>	<b>850.35</b>
<b>Current Assets</b>			
Inventories	57.82	54.85	54.85
Financial assets			
i. Trade receivables	49.93	49.93	49.93
ii. Cash and cash equivalents	3.36	3.37	3.44
iii. Bank balances other than (iii) above*	0.00	0.00	0.00
iv. Loans	0.00	0.06	0.00
Other Current assets	26.23	22.46	23.26
<b>Total Current assets</b>	<b>137.34</b>	<b>130.67</b>	<b>131.48</b>
<b>Total Assets</b>	<b>874.08</b>	<b>964.43</b>	<b>981.83</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	995.13	995.13	995.13
Other equity	(360.08)	(226.84)	(229.66)
<b>Total Equity</b>	<b>635.05</b>	<b>768.29</b>	<b>765.47</b>





<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities			
i. Borrowings	0.00	0.00	0.00
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>15.20</b>	<b>15.20</b>	<b>15.20</b>
<b>Current Liabilities</b>			
Financial liabilities			
i. Borrowings	139.53	152.32	119.96
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.	5.55	2.04	2.04
iii. Other financial liabilities	0.00	0.00	0.00
Current tax liabilities	0.00	0.00	0.00
Other current liabilities	78.75	26.58	79.16
<b>Total current liabilities</b>	<b>223.83</b>	<b>180.94</b>	<b>201.16</b>
<b>Total liabilities</b>	<b>239.03</b>	<b>196.14</b>	<b>216.36</b>
<b>Total equity and liabilities</b>	<b>874.08</b>	<b>964.43</b>	<b>981.83</b>

DATE:12.11.2021

PLACE: Chennai

FOR MUNOTH COMMUNICATION LIMITED

JASWANT MENON  
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 2021**

**CASH FLOW STATEMENT (STANDALONE)**

(Rs.in Lakh)

PARTICULARS	Half year ended 30th September 2021 (Unaudited)	Half year ended 30th September 2020 (Unaudited)	Year ended 31st March 2021 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax	(18.47)	(20.66)	(41.66)
<b>Adjustments for :</b>			
Depreciation/amortisation	1.66	2.36	4.01
Provision for Non Current Investments	0.00	0.00	0.00
Loss/(Profit) on sale of Investments	0.00	0.00	0.00
Interest expense	8.77	9.33	19.45
Dividend Income	-0.01	0.00	(0.01)
<b>Operating profit before working capital changes</b>	<b>(8.05)</b>	<b>(8.97)</b>	<b>(18.21)</b>
<b>Movements in working capital :</b>			
Increase/(decrease) in Trade Payables	3.51	0.00	0.00
Increase/(decrease) in Other current liabilities	(0.41)	2.73	55.31
Decrease/(Increase) in Financial Assets	0.00	0.00	(0.06)
Decrease/(Increase) in Trade receivables	0.00	0.00	0.00
Decrease/(Increase) in Inventories	(2.97)	0.00	0.00
Decrease/(Increase) in Current Loans and advances	0.00	0.00	0.06
Decrease/(Increase) in Short term loans and advances	0.00	0.00	0.00
Decrease/(Increase) in Other current assets	(2.98)	(0.05)	(0.84)
Increase/(decrease) in Other Financial liabilities	0.00	0.00	0.00
Decrease/(Increase) in Other Non- current assets	0.00	0.00	0.00
<b>Cash generated from/(used in) operations</b>	<b>(10.90)</b>	<b>(6.29)</b>	<b>36.26</b>
Direct taxes paid ( Net of refunds)	0.00	0.00	0.00
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(10.90)</b>	<b>(6.29)</b>	<b>36.26</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets,including intangible assets, Non current investments	0.00	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00	0.00
Redemption from Sale/Maturity of Current Investments	0.00	0.00	0.00
Dividend Received	0.01	0.00	0.01
Interest Received	0.00	0.00	0.00
<b>Net cash flow from/(used in) Investing Activities (B)</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>



<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from long term borrowings	0.00	0.00	0.00
Repayment of long term borrowings	0.00	0.00	0.00
Proceeds from short term borrowings	19.57	16.50	(15.85)
Repayment of short term borrowings	0.00	0.00	0.00
Interest paid	(8.77)	(9.33)	(19.46)
<b>Net cash flow from/(used in) Financing Activities (C)</b>	<b>10.80</b>	<b>7.17</b>	<b>(35.31)</b>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(0.09)	0.88	0.95
Cash and cash equivalents at the beginning of the year	3.45	2.49	2.49
<b>Cash and cash equivalents at the end of the year</b>	<b>3.36</b>	<b>3.37</b>	<b>3.44</b>
<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand	2.68	2.65	2.72
Cheques/drafts on hand			
With banks-on current account			
- Current Account	0.68	0.72	0.72
- on deposit account (margin money)			
<b>Total cash and cash equivalents</b>	<b>3.36</b>	<b>3.37</b>	<b>3.44</b>

DATE:12.11.2021

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, 2021 (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 12, 2021, 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.

**For MARDIA & ASSOCIATES,**

**Chartered Accountants**

**Firm Regn. No. 007888S**



**(Manish Mardia)**

**Proprietor**

**Membership No. 205307**

**UDIN: 21205307AAAAHN5352**

Place: Chennai

Date: 12.11.2021



UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2021

(Rs.in Lakh)

PROFIT AND LOSS ACCOUNT (CONSOLIDATED)

Sr. No.	Particulars	3months ended 30/09/2021 (Unaudited)	Previous 3 months ended 30/06/2021 (Unaudited)	Corresponding 3 months ended 30/09/2020 (Unaudited)	6 months ended 30/09/2021 (Unaudited)	Previous 6 months ended 30/09/2020 (Unaudited)	Year ended 31/03/2021 (Audited)
	<b>Income</b>						
I	Revenue from operations	0.00	0.00	9.24	0.00	17.32	17.32
II	Other Income	0.01	0.00	0.00	0.01	0.00	0.04
III	<b>Total Revenue</b>	<b>0.01</b>	<b>0.00</b>	<b>9.24</b>	<b>0.01</b>	<b>17.32</b>	<b>17.36</b>
IV	<b>Expenses</b>						
	Purchase of stock in trade	2.97	0.00	(7.62)	2.97	0.00	16.54
	Cost of material consumed	0.00	0.00	16.53	0.00	16.53	0.00
	Increase/ Decrease in stock in trade and WIP	(2.97)	0.00	0.00	(2.97)	0.00	0.00
	Employee Benefit Expenses	2.04	1.65	1.70	3.69	2.83	6.34
	Depreciation and amortisation Expenses	0.83	0.83	1.18	1.66	2.36	4.01
	Finance Cost	4.90	3.87	5.44	8.77	10.00	19.45
	Other Expenses	3.99	0.37	2.19	4.36	6.26	12.68
	<b>Total Expenses</b>	<b>11.76</b>	<b>6.72</b>	<b>19.42</b>	<b>18.48</b>	<b>37.98</b>	<b>59.02</b>
	<b>Profit/(Loss) from Ordinary activities before exceptional items and tax (III-IV)</b>						
V		(11.75)	(6.72)	(10.18)	(18.47)	(20.66)	(31.66)
VI	Exceptional items						
VI a	Share of profit from Associates accounted for using the equity method	(0.17)	0.00	0.00	(0.17)	0.00	(0.17)
VII	<b>Profit/(Loss) from Ordinary activities before tax (V-VI)</b>	<b>(11.92)</b>	<b>(6.72)</b>	<b>(10.18)</b>	<b>(18.64)</b>	<b>(20.66)</b>	<b>(41.83)</b>
VIII	<b>Tax Expenses</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Net Profit/(Loss) for the period after tax (VII-VIII)</b>	<b>(11.92)</b>	<b>(6.72)</b>	<b>(10.18)</b>	<b>(18.64)</b>	<b>(20.66)</b>	<b>(41.83)</b>
X	Other Comprehensive Income (OCI)	(85.72)	(26.22)	23.40	(111.94)	58.28	76.46
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(97.64)</b>	<b>(32.94)</b>	<b>13.22</b>	<b>(130.58)</b>	<b>37.62</b>	<b>34.63</b>
XII	Paid-up equity share capital (Face Value of Rs 10/- each)	964.94	964.94	964.94	964.94	964.94	964.94
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00	(553.71)
XIV	<b>Earnings Per Share (EPS) of Rs. 10/- each (Basic &amp; Diluted)</b>						
	Basic	(0.12)	(0.07)	(0.10)	(0.19)	(0.21)	(0.43)
	Diluted	(0.12)	(0.07)	(0.10)	(0.19)	(0.21)	(0.43)

NOTES

- 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 12, 2021.
- 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 consolidated financial statement includes Profit and Loss Account for the quarter and six months ended 30th September 2021, corresponding Previous year's quarter and six months ended 30th September 2020, previous quarter ended 30th June 2021 and year ended 31st March 2021; Balance Sheet for Six months ended 30th September 2021 and corresponding six months ended 30th September 2020 and year ended 31st March 2021; Cash flow Statement for six months ended 30th September 2021 and corresponding six months ended 30th September 2020 and year ended 31st March 2021.
- 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 2021 the Company has not received any complaints from any shareholders/ investors.
- Previous years figures have been regrouped wherever necessary.
- 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.

DATE:12.11.2021

PLACE:Chennai

FOR MUNOTH COMMUNICATIONS LIMITED

JASWANT MUNDRA  
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 2021**

**CASH FLOW STATEMENT (CONSOLIDATED) (Rs.in Lakh)**

PARTICULARS	Half year ended 30th September 2021 (Unaudited)	Half year ended 30th September 2020 (Unaudited)	Year ended 31st March 2021 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax	(18.64)	(20.66)	(41.83)
<b>Adjustments for :</b>			
Depreciation/amortisation	1.66	2.36	4.00
Provision for Non Current Investments	0.00	0.00	0.00
Loss/(Profit) on sale of Investments	0.00	0.00	0.00
Interest expense	8.77	9.33	19.45
Dividend Income	(0.01)	0.00	(0.01)
<b>Operating profit before working capital changes</b>	<b>(8.22)</b>	<b>(8.97)</b>	<b>(18.39)</b>
<b>Movements in working capital :</b>			
Increase/(decrease) in Trade Payables	3.51	0.00	0.00
Increase/(decrease) in Other current liabilities	(0.41)	2.73	55.31
Decrease/(Increase) in Financial Assets	0.00	0.00	0.00
Decrease/(Increase) in Trade receivables	0.00	0.00	0.00
Decrease/(Increase) in Inventories	(2.97)	0.00	0.00
Decrease/(Increase) in Current Loans and advances	0.00	0.00	0.06
Decrease/(Increase) in Short term loans and advances	0.00	0.00	0.00
Decrease/(Increase) in Other current assets	(2.98)	(0.05)	(0.84)
Increase/(decrease) in Other Financial liabilities	0.00	0.00	0.00
Decrease/(Increase) in Other Non- current assets	0.00	0.00	0.00
<b>Cash generated from/(used in) operations</b>	<b>(11.07)</b>	<b>(6.29)</b>	<b>36.08</b>
Direct taxes paid ( Net of refunds)	0	0.00	0.00
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(11.07)</b>	<b>(6.29)</b>	<b>36.08</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets, including intangible assets,	0.00	0.00	0.00
Non current investments	0.17	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00	0.00
Redemption from Sale/Maturity of Current Investments	0.00	0.00	0.00
Dividend Received	0.01	0.00	0.01
Interest Received	0.00	0.00	0.00
<b>Net cash flow from/(used in) Investing Activities (B)</b>	<b>0.18</b>	<b>0.00</b>	<b>0.01</b>



<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from long term borrowings	0.00	0.00	0.00
Repayment of long term borrowings	0.00	0.00	0.00
Proceeds from short term borrowings	19.57	16.50	(15.85)
Repayment of short term borrowings	0.00	0.00	0.00
Interest paid	(8.77)	(9.33)	(19.46)
<b>Net cash flow from/(used in) Financing Activities (C)</b>	<b>10.80</b>	<b>7.17</b>	<b>(35.31)</b>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(0.09)	0.88	0.95
Cash and cash equivalents at the beginning of the year	3.45	2.49	2.49
<b>Cash and cash equivalents at the end of the year</b>	<b>3.36</b>	<b>3.37</b>	<b>3.44</b>
<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand	2.68	2.65	2.72
Cheques/drafts on hand			
With banks-on current account			
- Current Account	0.68	0.72	0.72
- on deposit account (margin money)			
<b>Total cash and cash equivalents</b>	<b>3.36</b>	<b>3.37</b>	<b>3.44</b>

DATE:12.11.2021

PLACE: Chennai

FOR MUNOTH COMMUNICATIONS LIMITED

JASWAN 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 2021**

**Statement of Assets and Liabilities (Consolidated) (Rs.in Lakh)**

PARTICULARS	Half year ended 30th September 2021 (Unaudited)	Half year ended 30th September 2020 (Unaudited)	Year ended 31st March 2021 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	288.85	292.15	290.51
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	8.65	8.99	8.82
Financial assets			
i. Investments	320.53	414.31	432.48
ii. Loans	6.06	6.00	6.06
Other non-current assets	121.00	121.00	121.00
<b>Total non-current assets</b>	<b>745.09</b>	<b>842.45</b>	<b>858.87</b>
<b>Current Assets</b>			
Inventories	57.82	54.85	54.85
Financial assets			
i. Trade receivables	49.93	49.93	49.93
ii. Cash and cash equivalents	3.36	3.37	3.44
iii. Bank balances other than (iii) above*	0.00	0.00	0.00
iv. Loans	0.00	0.06	0.00
Other Current assets	26.24	22.46	23.26
<b>Total Current assets</b>	<b>137.35</b>	<b>130.67</b>	<b>131.48</b>
<b>Total Assets</b>	<b>882.44</b>	<b>973.12</b>	<b>990.35</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	995.13	995.13	995.13
Other equity	(351.72)	(218.15)	(221.14)
<b>Total Equity</b>	<b>643.41</b>	<b>776.98</b>	<b>773.99</b>



<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities			
i. Borrowings	0.00	0.00	0.00
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>15.20</b>	<b>15.20</b>	<b>15.20</b>
<b>Current Liabilities</b>			
Financial liabilities			
i. Borrowings	139.53	152.32	119.96
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.	5.55	2.04	2.04
iii. Other financial liabilities	0.00	0.00	0.00
Current tax liabilities	0.00	0.00	0.00
Other current liabilities	78.75	26.58	79.16
<b>Total current liabilities</b>	<b>223.83</b>	<b>180.94</b>	<b>201.16</b>
<b>Total liabilities</b>	<b>239.03</b>	<b>196.14</b>	<b>216.36</b>
<b>Total equity and liabilities</b>	<b>882.44</b>	<b>973.12</b>	<b>990.35</b>

DATE: 12.11.2021

PLACE: Chennai

FOR MUNOTH COMMUNICATION LIMITED

JASWANT MUNOTH

MANAGING DIRECTOR



**Independent Auditor's Review Report On consolidated unaudited quarterly and year to date 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 "parent company" or "MCL") and its Associate Company- CFORÉ Telecom Limited (ASSOCIATE) for the quarter and six months period ended September 30, 2021 (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").
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Company's Board of Directors in their meeting held on November 12, 2021, 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

MUNOTH COMMUNICATION LIMITED  
CFORÉ TELECOM LIMITED



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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.
6. The consolidated unaudited financial results also include the Group's share of net loss after tax of Rs. 15,902/- and total comprehensive income /loss of Rs. 0/- for the quarter ended 30.09.2021 and for the period from 01.07.2021 to 30.09.2021, respectively, as considered in the consolidated unaudited financial results, in respect of 1 associate whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to other amounts and disclosures included in respect of the associate, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results include the Group's share of net loss after tax of Rs. 15,902/- and total comprehensive income / loss of Rs.0/- for the quarter ended 30.09.2021 and for the period from 01.07.2021 to 30.09.2021, respectively, as considered in the consolidated unaudited financial results, in respect of 1 associate, based on their interim financial statements / financial information / financial results which have not been reviewed / audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

**Opinion**

8. Based on our review, conducted and procedures performed as stated in paragraph 3 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 MARDIA & ASSOCIATES,

Chartered Accountants

Firm Regn. No. 0078885



(Manish Mardia)

Proprietor

Membership No. 205307

UDIN: 21205307AAAAHO6413

Place: Chennai

Date: 12.11.2021