

# **Munoth Communication Limited**

(Formerly Munoth Investments Ltd)

Regd Office : Munoth Centre, Suite No. 48 Illrd 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 31, 2019

Mr. Harshad Naik Listing Compliance BSE Limited P J Towers, Dalal Street, Mumbai - 400 001

Dear sir,

This has reference to your email received on August 29, 2019 at 5:25 P M to the mail id cs@munothcommunication.com stating that consolidated financial results as per Regulation 33(3)(b) of SEBI(LODR)(Amendment) Regulations, 2018 applicable w.e f April 1, 2019 has not been submitted by Munoth Communication Limited (511401).

In this connection, please find enclosed herewith the revised financials Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

For Munoth Communication Limited



			0	MUNOTH COMMUNIC Office: Suite No. 48, M , Triplicane High Roa	unoth Centre,3rd flo	,					
				ANCIAL RESULTS FOR			)		'Rs in '000s		
	STANDALONE CONSOLIDATED										
				Corresponding				Corresponding			
Sr. No.	Particulars	3 months ended 30/06/2019 (Unaudited)	Previous 3 months ended 31/03/2019 (Audited)	3 months ended in the previous year 30/06/2018 (Unaudited)	Year ended 31/03/2019 (Audited)	3 months ended 30/06/2019 (Unaudited)	Previous 3 months ended 31/03/2019 (Audited)	3 months ended in the previous year 30/06/2018 (Unaudited)	Year ended 31/03/2019 (Audited)		
	Income										
Ι	Revenue from operations	0.00	650.00	68.58	797.00	0.00	650.00	68.58	797.00		
II	Other Income	29.66	2.00	11.52	14.00	29.66	2.00	11.52	14.00		
III	Total Revenue	29.66	652.00	80.10	811.00	29.66	652.00	80.10	811.00		
IV	Expenses										
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cost of material consumed	0.00	696.00	0.00	696.00	0.00	696.00	0.00	696.00		
	Increase/ Decrease in stock in trade	0.00	070.00	0.00	0,0.00	0.00	0,0.00	0.00	0,0.00		
	and WIP	0.00	(44.00)	73.08	227.00	0.00	(44.00)	73.08	227.00		
	Employee Benefit Expenses	183.46	679.00	359.73	1842.00	183.46	679.00	359.73	1842.00		
	Depreciation and amoritsation	105.10	07 7.00	339.73	1012.00	105.10	07 5.00	557.75	1012.00		
	Expenses	152.85	194.00	190.02	780.00	152.85	194.00	190.02	780.00		
	Finance Cost	326.12	342.00	453.28	1798.00	326.12	342.00	453.28	1798.00		
	Other Expenses	234.13	274.00	410.61	1707.00	234.13	274.00	410.61	1707.00		
	Total	896.56	2141.00	1486.72	7050.00	896.56	2141.00	1486.72	7050.00		
	Profit /(Loss) from Ordinary activities before exceptional items	(0.(	(1.100.00)	(1.10.5.50)	((222.0.0))				((2222.222)		
V	and tax (III-IV)	(866.90)	(1489.00)	(1406.62)	(6239.00)	(866.90)	(1489.00)	(1406.62)	(6239.00)		
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Share of net profit of associates										
	accounted for using the equity method	0.00	0.00	0.00	0.00	0.00	(5(0,00)	0.00	(5(0,00)		
	Profit /(Loss) from Ordinary	0.00	0.00	0.00	0.00	0.00	(560.00)	0.00	(560.00)		
1711		(0(( 00)	(1400.00)	(140((2))	((220.00)	(0((00)	(2040.00)	(140( (2)	(5 (70.00)		
VII VIII	activities before tax (V-VI) Tax Expenses	(866.90)	(1489.00)	(1406.62)	(6239.00)	(866.90)	(2049.00)	(1406.62)	(5679.00)		
VIII	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<u> </u>	Defferred tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Net Profit/(Loss) for the period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
IX	after tax (VII-VIII)	(866.90)	(1489.00)	(1406.62)	(6239.00)	(866.90)	(2049.00)	(1406.62)	(5679.00)		
х	Other Comprehensive Income (OCI)	(252.04)	764.00	1167.00	(89.00)	(252.04)	764.00	1167.00	(89.00)		
XI	Total Comprehensive Income (IX+X)	(1118.94)	(725.00)	(239.62)	(6328.00)	(1118.94)	(1285.00)	(239.62)	(5768.00)		
<b></b>	Paid-up equity share capital (Face	(1110)7)	(120.00)	(200.02)	(0020.00)		(1200.00)	(207.02)	(0, 00,00)		
XII	Value of Rs.10/- each)	96494.00	96494.00	96494.00	96494.00	96494.00	96494.00	96494.00	96494.00		

	Reserves excluding Revaluation								
XIII	Reserves	0.00	0.00	0.00	(50342.00)	0.00	0.00	0.00	(49453.00)
	Earnings Per Share (EPS) of Rs.								
XIV	10/- each (Basic & Diluted)								
	Basic	(0.09)	(0.15)	(0.15)	(0.65)	(0.09)	(0.21)	(0.15)	(0.59)
	Diluted	(0.09)	(0.15)	(0.15)	(0.65)	(0.09)	(0.21)	(0.15)	(0.59)

Notes:

1. The above unaudited results have been reviewed and recommended by the audit committee and approved by the board of directors in their meeting held on 13.08.2019

2. Segment wise reporting is not applicable as the company operates in single segment viz Selling and distribution of mobile phones and accessories.

3. Financial results for the quarter ended June 30, 2019 are in compliance with the Indian Accounting Standards (Ind-AS) prescribed under section 133 of the companies act 2013 and the recognised accounting practice and policies to the extent applicable.

4. The Company has for the first time from this quarter, made available to the Stock Exchange the consolidated financial results of the Company 5. Previous year's figures have been regrouped wherever necessary.

6. During the period April 2019-June 2019 the company has not received any complaint from shareholders/Investors.

Place: Chennai

Date: 13.08.2019

For MUNOTH COMMUNICATION LIMITED

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## **MARDIA & ASSOCIATES**

CHARTERED ACCOUNTANTS 1, Valliammal Road, Vepery, Chennai - 600 007. 2641 4638 / 4260 1133 Fax : 2641 2281 E-mail : mardiaassociate@gmail.com

#### LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of **MUNOTH COMMUNICATION LIMITED**, Chennai for the quarter ended 30<sup>th</sup> June, 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and has been initiated by us for identification purpose.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in meeting held on 13<sup>th</sup> August 2019, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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

Nr

(Manish Mardia) Proprietor Membership No. 205307 Place: Chennai Date: 13/08/2019 UDIN: 19205307AAAABN7812

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## Independent Auditor's Review Report on Review of Consolidated Unaudited Quarterly and Year to date Financial Results for MUNOTH COMMUNICATION LIMITED

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

## TO THE BOARD OF DIRECTORS OF Munoth Communication Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Munoth Communication Limited and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31.03.2019 and the corresponding period from 01.04.2018 to 30.06.2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting

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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.

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:
  - i. MUNOTH COMMUNICATION LIMITED
  - ii. CFORE 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 profit/(loss) after tax of Rs.0 and total comprehensive income /loss of Rs.0 for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019, 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 auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and

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disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. The consolidated unaudited financial results includes the Group's share of net profit/(loss) after tax of Rs.0 and total comprehensive income / loss of Rs.0 for the quarter ended 30.06.2019 and for the period from 01.04.2019 to 30.06.2019, 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 statements / financial information financial statements / financial information financial 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: 19205307AAAACI3017

Place: Chennai Date: 31.08.2019 11000

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