

# **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 : 165991TN1984PLC010816

February 8, 2022

M/s Bombay Stock Exchange Limited, Phiroze Jheejeeboy 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 their meeting held on February 8, 2022 has considered and approved Unaudited financial results (Standalone and Consolidated) of the Company for the third quarter ended December 31, 2021. The meeting commenced at 12:15 PM and concluded at 1.10 PM.

Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited financial results (Standalone and Consolidated) for the third quarter ended December 31, 2021 along with copy of Limited Review Report issued by statutory auditors of the Company.

Kindly take the same on records.

Thanking you,

Sincerely,

For Munoth Communication Limited





Company Secretary

X	IX			VIII	VII	IA	V						Τ	T		Τ		M		II	I		Sr. No.	UNAU	
Other Comprehensive Income (OCI)	Net Profit/(Loss) for the period after tax (VII-VIII)	Defferred tax	Current Tax	Tax Expenses	Profit /(Loss) from Ordinary activities before tax (V-VI)	Exceptional items	and tax (III-IV)	Profit /(Loss) from Ordinary activities before exceptional items	Total Expenses	Other Expenses	Finance Cost	Expenses	Depreciation and amoritisation	Employoo Bonofit Evnances	Increase/ Decrease In Stock III trade	Cost of material consumed	Purchase of stock in trade	Expenses	Total Revenue	Other Income	Revenue from operations	Income	Particulars	UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DECEMBER 2021 (STANDALONE)	
51.58	(10.69)	0.00	0.00		(10.69)	0.00	(10.69)		13.81	2.46	5.40	0.83	2.1.3	215	2 9 7	0.00	0.00		3.12	0.00	3.12		3months ended 31/12/2021 (Unaudited)	HIRD QUARTER ENDI	Regd Offi 343,
(85.72)	(11.76)	0.00	0.00		(11.76)	0.00	(11.76)		11.77	4.00	4.90	0.83	L'0 1	2 04	(2.97)	0.00	2.97		0.01	0.01	0.00		Previous 3 months ended 30/09/2021 (Unaudited)	ED 31ST DECEMBER 202:	Munoth Communication Limited CIN: L65991TN1984PLC010816 Regd Office: Munoth Centre, Suite No.48, IIIrd Floor, 343, Triplicane High Road,Chennai-600 005
29.59	(11.14)	0.00	0.00		(11.14)	0.00	(11.14)		11.14	3.48	4.63	1.19	1.01	1.84	0.00	0.00	0.00		0.00	0.00	0.00		Corresponding 3 months ended 31/12/2020 (Unaudited)		on Limited LC010816 Ite No.48, IIIrd Floor Chennai-600 005
(60.36)	(29.16)	0.00	0.00		(29.16)	0.00	(29.16)		32.29	6.82	14.17	2.49	010.	5.84	0.00	0.00	2.97	0	3.13	0.01	3.12	2	9 months ended 31/12/2021 (Unaudited)	(Rs. In Lakh)	
87.87	(31.80)	0.00	0.00		(31.80)	0.00	(31.80)		49.12	9.74	14.63	3.55		4.67	0.00	0.00	16.53	-	17.32	0.00	17.32	2	Previous 9 months ended 31/12/2020 (Unaudited)		
76.46	(41.66)	0.00	0.00		(41.66)	0.00	(41.66)		59.02	12.68	19.45	4.01		6.34	0.00	0.00	10.34	10.54	17.36	0.04	11.32	17 33	Year ended 31/03/2021 (Audited)		



DATE: Place:	5. Dur 6. Pre 7. The www.	4. Segi	1. The Comp: 2. This 2. This 3. This quarte	NOTES		VIX	XIII	IIX	IX
DATE: 08.02.2022 Place: Chennai	<ol> <li>During the period October- December 2021 the Company has not received any complaints from any shareholders/ investors.</li> <li>Previous years figures have been regrouped wherever necessary.</li> <li>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.</li> </ol>	4. Segment wise reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution	<ol> <li>The Above unaudited standalone financial results have been reviewed and recommended by the audit committee and approved by the Board of Directors of t Company in their meeting held on February 8, 2022</li> <li>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.</li> <li>This standalone financial statement includes Profit and Loss Account for the quarter and nine months ended 31st December 2020, previous quarter ended 30th September 2021 and year ended 31st March 2021.</li> </ol>	Diluted S	Basic	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)	Reserves excluding Revaluation Reserves	Paid-up equity share capital (Face Value of Rs.10/- each)	Total Comprehensive Income (IX+X)
	21 the Company has no ed wherever necessary nancial results are also	as the Company operat	l results have been revi 8, 2022 rdance with Company's counting practices and les Profit and Loss Acco ber 2020, previous qu	(0.11)	(0.11)		0.00	964.94	40.89
	t received any complair r. available on the BSE w	es in single segment, vi	iewed and recommende s (Indian Accounting Sta policies to the extent ap ount for the quarter and ount for the quarter and arter ended 30th Septe	(0.12)	(0.12)		0.00	964.94	(97.48)
	nts from any shareholo ebsite: www.bseindia.	z, Selling and Distribut	ed by the audit commit andards) Rules, 2015 ( pplicable. d nine months ended 3 mber 2021 and year e	(0.12)	(0.12)		0.00	964.94	18.45
FOR MUN	lers/ investors. com and on the Con	ion of Mobile phone	tee and approved b [IND AS] as prescril 1st December 202 nded 31st March 2	(0.30)	(0.30)		0.00	964.94	(89.52)
OTH COM	npany's website:	of Mobile phones and Accessories.	and approved by the Board of Directors of the OAS) as prescribed under Section 133 of the December 2021, corresponding Previous year's d 31st March 2021.	(0.33)	(0.33)		0.00	964.94	56.07
AUNICATION LIMITED JASWANT MUNOTH MANAGING DIRECTOR DIN No.00769545			ectors of the 133 of the 'revious year's	(0.43)	(0.43)		(562.23)	964.94	34.80

	X	IX				IIIA	VII	VIG	VIa	IA	V										IV	III	II	I		Sr. No.		T	
Total Comprehensive Income (IX+X)	Other Comprehensive Income (OCI)	tax (VII-VIII)	Not Profit/(I ose) for the neriod after	Defferred tax	Current Tax	Tax Expenses	before tax (V-VI)	Profit /(Loss) from Ordinary activities	Share of profit from Associates accounted for using the equity method	Exceptional items	before exceptional items and tax (III- IV)	Profit /(Loss) from Ordinary activities	Total Expenses	Other Expenses	Finance Cost	Depreciation and amoritsation Expenses	Employee Benefit Expenses	WIP	Cost of material consumed	Purchase of stock in trade	Expenses	Total Revenue	Other Income	Revenue from operations	Income	Particulars		UNAUDITED FINANCIAL RESULTS FOR THETHIRD QUARTER AND NINE MONTHS ENDED	
40.89	51.58	(10.69)		0.00	0.00		(10.69)		0.00		(10.69)		13.81	2.46	5.40	0.83	2.15	2.97	0.00	0.00	0.00	3.12	0.00	3.12		3months ended 31/12/2021 (Unaudited)	PROFT	LTS FOR THETHIRI	Regd O 34
(97.64)	(85.72)	(11.92)		0.00	0.00		(11.92)		(0.17)		(11.75)		11.76	3.99	4.90	0.83	2.04	(2.97)		0.00	2 07	0.01	0.01	0.00		Previous 3 months ended 30/09/2021 (Unaudited)	PROFIT AND LOSS ACCOUNT (CONSOLIDATED)	O QUARTER AND NINE	Regd Office: Munoth Centre, Suite No.48, IIIrd Floor, 343, Triplicane High Road,Chennai-600 005
18.45	29.59	(11.14)		0.00	0.00		(11.14)	а 1 1 1 1	0.00		(11.14)		11.14	3.48	4.63	1.19	1.84	0.00		0.00	00.0	0.00	0.00	0.00	000	Corresponding 3 months ended 31/12/2020 (Unaudited)	F (CONSOLIDATED)	MONTHS ENDED 3	ite No.48, IIIrd Floor, Chennai-600 005
(89.69)	(60.36)	(29.33)		* 0.00	0.00	0.00	(29.33)		(0.17)		(29.16)		32.29	6.82	14.17	2.49	5.84	0.00		0.00	2.97	0.10	2 1 2	0.01	0 1 0	9 months ended 31/12/2021 (Unaudited)		31 DECEMBER 2021	
56.07 COMIN		(31.80)		0.00	0.00	0.00	(31.80)		0.00		(31.80)		49.12	9./4	14.63	3.55	4.07	0.00		0.00	16.53	11.02	17 32	0.00	17 22	Previous 9 months ended 31/12/2020 (Unaudited)		(Rs.in Lakh)	
MUN/0 34.03	X	(41.83)		0.00	0.00	0.00	(41.85)		(0.17)		(41.66)		37.02	12.00	17.40	4.01	0.01	6 34		0.00	16.54		17.36	0.04	1732	Year ended 31/03/2021 (Audited)		Lakh)	

quarter and nine months ended 31st December 2020, previous quarter ended 30th September 2021 and year ended 31st December 2021, corresponding Previous year's         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 2021 the Company has not received any complaints from any shareholders/ investors.         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.         FOR MUNOTH COMMUNICATION LIMITED         Date: 08.02.2022         Place Chennai         During the companies         Din No.00769545	ne months ended 31st December 2020, previous quarter ended 30th September 2021 and year ended 31st December 2021, correspondent of the quarter and and segment viz. Selling and Distribution of Mobile phones and Access are figures have been regrouped wherever necessary. ared unaudited consolidated financial results are also available on the BSE website: www.bseindia.com and on the Company's we communication.com.	XII XIII XIV XIV NOTES 1. The a Compa 2. This Compa	NII       Paid-up equity share capital (Face Value       964.94       964.94       964.94         XIII       of Rs. 10/- each)       964.94       964.94       964.94       964.94         XIII       Reserves excluding Revaluation Reserves       0.00       0.00       0.00       0.00         XIV       Earnings Per Share (EPS) of Rs. 10/-       (0.11)       (0.12)       0.00       0.00         XIV       each (Basic & Diluted)       (0.11)       (0.12)       (0.12)       (0.12)         Basic       Diluted       (0.11)       (0.12)       (0.12)       (0.12)         NOTES       I. The above unaudited consolidated financial results have been reviewed and recommended by the audit Company in their meeting held on February 8, 2022.       (Indian Accounting Standards) Rules, 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 extent applicable.       Standards)	964.94 0.00 (0.11) (0.11) (0.11) (0.11) (2022. ance with Company nting practices and profit and Lose A	964.94 0.00 (0.12) (0.12) viewed and recomm s (Indian Accountin) policies to the exten	964.94 0.00 (0.12) (0.12) ended by the audit co Standards) Rules, 2( t applicable.	964.94     964.94     964.94       0.00     0.00     0.00       0.00     0.00     (553.71)       (0.30)     (0.33)     (0.43)       (0.30)     (0.33)     (0.43)       (0.30)     (0.33)     (0.43)       (0.30)     (0.33)     (0.43)       (0.30)     (0.33)     (0.43)       (0.43)     (0.43)     (0.43)       2015 (IND AS) as prescribed under Section 133 of the	964.94 0.00 (0.33) (0.33) ribed under Secti
se reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution of Mobile phones and Acces beriod October- December 2021 the Company has not received any complaints from any shareholders/ investors. rs figures have been regrouped wherever necessary. ated unaudited consolidated financial results are also available on the BSE website: www.bseindia.com and on the Company's we ommunication.com. FOR MUNOTH COM	se reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution of Mobile phones and Acces beriod October- December 2021 the Company has not received any complaints from any shareholders/ investors. atted unaudited consolidated financial results are also available on the BSE website: www.bseindia.com and on the Company's we ommunication.com. POR MUNOTH COM	Compa 2. This Compa 3. This quarte	any in their meeting held on February 8, s statement has been prepared in accord anies Act, 2013 and the recognised accou s consolidated financial statement includ ar and nine months ended 31st Decembe	2022. ance with Company nting practices and es Profit and Loss A - 2020, previous qua	viewed and recomn s (Indian Accountin policies to the exten count for the quarte irter ended 30th Sep	ended by the audit co Standards) Rules, 20 Standards) Rules, 20 Standards) Rules, 20 Standards, 20 S	mmittee and appro 15 (IND AS) as pres ded 31st December r ended 31st March	ed by the Board o ribed under Secti 2021, correspond 1021
FOR MUNOTH COM	FOR MUNOTH COM	4. Segn 5. Duri 6. Prev 7. The z	ment wise reporting is not applicable as	he Company operat he Company has no	es in single segment t received any comp	viz, Selling and Distr aints from any share	bution of Mobile ph 10lders/ investors.	nes and Accessor
MAL-S-MAL	Ender State	WWW.IT	ing the period October- December 2021 vious years figures have been regrouped above stated unaudited consolidated fin- nunothcommunication.com.	wherever necessary ncial results are als	o available on the BS	E website: www.bsei	ndia.com and on the	Company's websit
		www.m Date: ( Place (	ing the period October- December 2021 rious years figures have been regrouped above stated unaudited consolidated fin nunothcommunication.com. 08.02.2022 Chennai	wherever necessary	o available on the B	E website: www.bsei	ndia.com and on the FOR	Company's websit

# **MARDIA & ASSOCIATES**

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

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, 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 February08, 2022, 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: 22205307AATVEB1553

Place: Chennai Date: 08/02/2022



Manish Mardia B.Com., MBA., FCA.,

MARDIA & ASSOCIATES

CHARTERED ACCOUNTANTS

1, Valliammal Road, Vepery, Chennai - 600 007. 2 : 4260 1133 / 2641 4638 E-mail : mardiaassociate@gmail.com teammardia@gmail.com

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

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Munoth Communication Limited (the " parent company" or "MCL") and its Associate Company-CFORE Telecom Limited (ASSOCIATE) for the quarter and nine months period ended December 31, 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 February08, 2022, 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.

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 CFORE TELECOM LIMITED

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and the consideration of the procedures performed as stated in paragraph 3 above and other auditors based on the consideration of the review reports of the branch auditors and other auditors and other auditors and other auditors that sauses us to believe referred to in paragraphy below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and other 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

6. The consolidated unaudited financial results also include the Group's share of net loss after tax of Rs.0/- and total comprehensive income/loss of Rs. 0/- for the quarter ended 31.12.2021 and for the period from 01.10.2021 to 31.12.2021, 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 asitrelates to other amounts and disclosures included in respect of the associate, is based the reports of the other auditor and the procedure spectromed by us as stated in paragraph of the state of3above.

### Opinion

7. Based on our review, conducted and procedures performed as stated inparagraph 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: 22205307AATWMV8204 Place: Chennai Date: 08/02/2022

