



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 14, 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

The Board of Directors of the Company in its meeting held on 14TH February 2024 has considered and approved Unaudited financial results (both standalone and consolidated) of the Company for the second quarter and six months ended 31st December 2023. The meeting commenced at 12:00 PM and concluded at 02:00 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 third quarter and nine months ended 31st December 2023 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 THIRD QUARTER ENDED 31ST DECEMBER 2023 (STANDALONE) (Rs. In Lakh)							
Sr. No.	Particulars	3months ended 31/12/2023 (Unaudited)	Previous 3 months ended 30/09/2023 (Unaudited)	3months ended 31/12/2022 (Unaudited)	9 months ended 31/12/2023 (Unaudited)	Previous 9 months ended 31/12/2022 (Unaudited)	Year ended 31/03/2023 (Audited)
	Income						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.08	0.02	0.08	0.02	0.02
III	Total Revenue	0.00	0.08	0.02	0.08	0.02	0.02
	Expenses						
IV	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	0.00
	Employee Benefit Expenses	2.67	2.72	1.97	7.79	6.04	8.80
	Depreciation and amortisation Expenses	0.59	0.32	0.69	1.75	2.07	2.85
	Finance Cost	3.62	3.46	5.52	10.00	16.05	18.94
	Other Expenses	0.51	4.71	4.24	7.58	10.40	84.29
	Total Expenses	7.39	11.21	12.42	27.12	34.56	114.88
V	Profit /(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(7.39)	(11.13)	(12.40)	(27.03)	(34.54)	(114.86)
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)	(7.39)	(11.13)	(12.40)	(27.03)	(34.54)	(114.86)
VIII	Tax Expenses						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.27	0.00	0.18
IX	Net Profit/(Loss) for the period after tax (VII-VIII)	(7.39)	(11.13)	(12.40)	(27.30)	(34.54)	(115.04)
X	Other Comprehensive Income (OCI)	(95.02)	19.30	(11.94)	(128.68)	27.51	865.51
XI	Total Comprehensive Income (IX+X)	(102.41)	8.17	(24.34)	(155.98)	(7.03)	750.47
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	469.25
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)						
	Basic	(0.07)	(0.12)	(0.13)	(0.28)	(0.36)	(1.19)
	Diluted	(0.07)	(0.12)	(0.13)	(0.28)	(0.36)	(1.19)

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 February 14, 2024
- 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 nine months ended 31st December 2023, corresponding Previous year's quarter and nine months ended 31st December 2022, previous quarter ended 30th September 2023 and year ended 31st March 2023.
- 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 October- December 2023 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 and on the Company's website: www.munothcommunication.com.
- Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter and nine months ended 31st December 2023:
Debt Equity Ratio: 0.14 times
Current Ratio: 0.94 times
Current Liability Ratio: 0.94 times
Total Debt to Total Assets: 1.24 times

Place: Chennai
Date: 14/02/2024

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 2023 (Rs.in Lakh)

PROFIT AND LOSS ACCOUNT (CONSOLIDATED)

Sr. No.	Particulars	3months ended 31/12/2023 (Unaudited)	Previous 3 months ended 30/09/2023 (Unaudited)	3months ended 31/12/2022 (Unaudited)	9 months ended 31/12/2023 (Unaudited)	9 months ended 31/12/2022 (Unaudited)	Year ended 31/03/2023 (Audited)
	Income						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.08	0.02	0.08	0.02	0.02
III	Total Revenue	0.00	0.08	0.02	0.08	0.02	0.02
	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	0.00
	Employee Benefit Expenses	2.67	2.54	1.97	7.79	6.04	8.80
	Depreciation and amortisation Expenses	0.59	0.32	0.69	1.75	2.07	2.85
	Finance Cost	3.62	3.46	5.52	10.00	16.05	18.94
	Other Expenses	0.51	4.88	4.24	7.58	10.40	84.29
	Total Expenses	7.39	11.20	12.42	27.12	34.56	114.88
	Profit/(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(7.39)	(11.12)	(12.40)	(27.03)	(34.54)	(114.86)
VI	Exceptional items	0.00	0.00	0.00	0.00	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	(0.52)
VII	Profit/(Loss) from Ordinary activities before tax (V-VI)	(7.39)	(11.12)	(12.40)	(27.03)	(34.54)	(115.38)
VIII	Tax Expenses						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.27	0.00	0.18
IX	Net Profit/(Loss) for the period after tax (VII-VIII)	(7.39)	(11.12)	(12.40)	(27.30)	(34.54)	(115.56)
X	Other Comprehensive Income (OCI)	(95.02)	19.30	(11.94)	(128.68)	27.51	865.51
XI	Total Comprehensive Income (IX+X)	(102.41)	8.18	(24.34)	(155.98)	(7.03)	749.95
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	476.86
XIV	Earnings Per Share (EPS) of Rs. 10/- each (Basic & Diluted)						
	Basic	(0.07)	(0.12)	(0.13)	(0.28)	(0.36)	(1.20)
	Diluted	(0.07)	(0.12)	(0.13)	(0.28)	(0.36)	(1.20)

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 February 14, 2024.
- 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 nine months ended 31st December 2023, corresponding Previous year's quarter and nine months ended 31st December 2022, previous quarter ended 30th September 2023 and year ended 31st March 2023.
- Segment wise reporting is not applicable as the Company operates in single segment, viz, Selling and Distribution of Mobile phones and Accessories.
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- 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.
- Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the quarter and nine months ended 31st December 2023:
Debt Equity Ratio: 0.14 times
Current Ratio: 0.94 times
Current Liability Ratio: 0.94 times
Total Debt to Total Assets: 1.18 times

PLACE: Chennai
Date: 14/02/2024

For Munoth Communication Limited



Jaswant Munoth
Managing Director

Kumbhat & Co

Chartered Accountants

5th Floor, Kumbhat Complex
No. 29, Rattan Bazaar, Chennai - 600 003.
Phone : 044-25358720/42160995/25352729
chennai@kumbhatco.in / kumbhat.co@gmail.com
Chennai Coimbatore Bangalore 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, 2023 (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 14, 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 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 KUMBHAT AND CO
Chartered Accountants
Firm Regn. 0016095



M V Chandramouleeswaran
(Partner)
Membership No: 202629
UDIN: 24202629BKAMOL5748



Place: Chennai
Date: 14.02.2024

Kumbhat & Co
Chartered Accountants

5th Floor, Kumbhat Complex
No. 29, Rattan Bazaar, Chennai - 600 003.
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Chennai Coimbatore Bangalore Mumbai

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 Private Limited (ASSOCIATE) (formerly known as CFORÉ Telecom Limited) for the quarter and nine months period ended December 31, 2023 (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 February 14, 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 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 PRIVATE LIMITED (FORMELY KNOWN AS 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 31.12.2023 and for the period from 01.09.2023 to 31.12.2023, 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.

Opinion

7. 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 KUMBHAT AND CO,
Chartered Accountants
Firm Regn. No. 0016069**



**[M V CHANDRAMOULEESWARAN]
(PARTNER)**

Membership No.202629

UDIN: 24202629BKAMOM643

Place: Chennai
Date: 14.02.2024

