



# Munoth Communication Limited

(Formerly Munoth Investments Ltd)

Regd Office : Munoth Centre, Suite No. 48, 11th 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

May 30, 2025

M/s Bombay Stock Exchange Limited,  
PhirozeJheejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001

Dear Sir,

## **Sub: Scrip Code 511401- Outcome of Board Meeting**

The Board of Directors in their meeting held on May 30, 2025 commenced at 2:00 P.M and concluded at 2: 45P.M, have inter alia approved the following:

1. Approved the audited financial results for the year ended on March 31, 2025. Please find enclosed herewith:
  - a. Annual audited financial results of the company for the year ended March 31, 2025.
  - b. Independent Auditors Report on financial results for the year ended March 31, 2025.
  - c. Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulation, 2015 for unmodified Audit Report for Financial Results.

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**

**AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025** (RS.IN LAKHS)  
**STATEMENT OF PROFIT AND LOSS ACCOUNT (STANDALONE)**

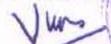
SR NO.	PARTICULARS	3 MONTHS ENDED 31/03/2025 (AUDITED)	3 MONTHS ENDED 31/12/2024 (UNAUDITED)	3 MONTHS ENDED 31/03/2024 (AUDITED)	YEAR ENDED 31/03/2025 (AUDITED)	YEAR ENDED 31/03/2024 (AUDITED)
	<b>Income</b>					
I	Revenue from operations	-	0.00	0.00	-	0.00
II	Other Income	0.14	42.65	37.45	46.01	37.53
III	<b>Total Revenue</b>	<b>0.14</b>	<b>42.65</b>	<b>37.45</b>	<b>46.01</b>	<b>37.53</b>
	<b>Expenses</b>					
	Purchase of stock in trade *	-	0.00	0.00	-	0.00
	Cost of material consumed	-	0.00	0.00	-	0.00
	Increase/ Decrease in stock in trade and WIP	5.32	0.00	1.65	5.32	1.65
	Employee Benefit Expenses	2.56	2.69	2.51	10.37	10.30
	Depreciation and amortisation Expenses	-0.56	0.65	1.11	1.40	2.86
	Finance Cost	3.10	3.12	4.16	14.55	14.16
	Other Expenses	12.65	2.43	3.58	18.43	11.16
	<b>Total Expenses</b>	<b>23.08</b>	<b>8.89</b>	<b>13.01</b>	<b>50.08</b>	<b>40.13</b>
V	Profit /(Loss) from Ordinary activities before exceptional items and tax (III-IV)	(22.93)	33.76	24.44	(4.07)	(2.59)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit /(Loss) from Ordinary activities before tax (V-VI)</b>	<b>(22.93)</b>	<b>33.76</b>	<b>24.44</b>	<b>(4.07)</b>	<b>(2.59)</b>
VIII	Tax Expenses					
	Current Tax	34.49	0.00	22.81	34.49	22.81
	Deferred tax	0.92	0.00	(1.49)	0.92	(1.22)
IX	<b>Net Profit/(Loss) for the period after tax (VII-VIII)</b>	<b>(58.35)</b>	<b>33.76</b>	<b>3.13</b>	<b>(39.48)</b>	<b>(24.18)</b>
X	Other Comprehensive Income (OCI)	(72.49)	48.51	122.32	177.31	(6.36)
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(130.84)</b>	<b>82.27</b>	<b>125.44</b>	<b>137.83</b>	<b>(30.54)</b>
	No. of Paid-up Equity shares	96.49	96.49	96.49	96.49	96.49
XII	Paid-up equity share capital (Face Value of Rs. 10/- each)	995.13	995.13	995.13	995.13	995.13
XIII	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	405.49	163.88
XIV	<b>Earnings Per Share (EPS) of Rs. 10/- each (Basic &amp; Diluted)</b>					
	Basic	(0.59)	0.34	0.03	(0.41)	(0.25)
	Diluted	(0.59)	0.34	0.03	(0.41)	(0.25)



NOTES:

1. The above audited standalone results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on May 30, 2025.
2. This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015 (IND-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 ended 31st March 2025 corresponding previous quarter ended 31st March 2024, current previous quarter ended 31st December 2024, and accounting year ended 31st March 2025 and 31st March 2024.; Balance sheet for the year ended 31st March 2025 & 31st March 2024 & Cash flow statement for the year ended 31st March 2025 and 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 January 2025 - March 2025 the Company has not received any complaints from any shareholders/investors. '
6. Previous years figures have been regrouped wherever necessary.
7. The Profit and loss account statement includes the results of the Company for the quarter ended 31st March 2025 being the balancing figures between audited figures of the full financial year and 9 months ended 31st December 2024 which were subject to limited review by the auditors.
8. The above stated audited standalone financial results are available on BSE's website [www.bseindia.com](http://www.bseindia.com) and on the website of the Company [www.munothcommunication.com](http://www.munothcommunication.com)
9. CFONE Telecom Private Limited ceases to be an associate company of Munoth Communication Limited from 31st March 2024 hence there is no consolidation required from this quarter.
9. Additional disclosure pursuant to Regulation 52 of SEBI (LODR) Regulations, 2015 for the year ending 31st March 2025:
  - a. Debt Equity Ratio : 0.08 (in times)
  - b. Debt Service Coverage Ratio : 0.21 (in times)
  - c. Interest Service Coverage Ratio : 0.72 (in times)
  - d. Networth : Rs. 1,650.09 (in Lakh)
  - e. Earnings per share : (0.41)
  - f. Current Ratio : 0.52 (in times)
  - g. Current liability ratio : 0.52 (in times)
  - h. Total debts to total assets : 0.07 (in times)

FOR MUNOTH COMMUNICATION LIMITED

  
VIKAS MUNOTH  
DIRECTOR



PLACE:CHENNAI  
Date:30th May 2025

**Munoth Communication Limited**  
**CIN: L65991TN1984PLC010816**  
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**AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025**

**STATEMENT OF ASSETS AND LIABILITIES (STANDALONE) (RS.IN LAKHS)**

PARTICULARS	YEAR ENDED 31ST MARCH 2025 (AUDITED)	YEAR ENDED 31ST MARCH 2024 (AUDITED)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	256.39	282.45
Other Intangible Assets	-	-
Intangible assets under development*	-	-
Biological assets other than bearer plants*	-	-
Investments accounted for using the equity method	-	-
Financial assets		
i. Investments	1,501.12	1,264.17
ii. Loans	-	-
Deferred Tax Assets	-	1.04
Non Current Tax Assets	4.20	38.69
Other non-current assets	24.94	25.55
<b>Total non-current assets</b>	<b>1,786.66</b>	<b>1,611.90</b>
<b>Current Assets</b>		
Inventories	47.88	53.20
Financial assets		
i. Trade receivables	-	1.33
ii. Cash and cash equivalents	4.40	2.89
iii. Bank balances other than (iii) above*	-	-
iv. Loans	5.00	5.00
Other Current assets	7.97	13.77
<b>Total Current assets</b>	<b>65.25</b>	<b>76.19</b>
<b>Total Assets</b>	<b>1,851.90</b>	<b>1,688.09</b>



<b>EQUITY &amp; LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	995.13	995.13
Other equity	654.96	517.13
<b>Total Equity</b>	<b>1,650.09</b>	<b>1,512.26</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities		
i. Borrowings	0.62	5.37
ii. Other financial liabilities	-	-
Employee benefit obligations	15.20	15.20
Other non-current liabilities*		
deffered tax liabilities	59.53	-
<b>Total non-current liabilities</b>	<b>75.34</b>	<b>20.57</b>
<b>Current Liabilities</b>		
Financial liabilities		
i. Borrowings	123.66	153.66
ii. Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises & small enterprises.	-	-
iii. Other financial liabilities		
Current tax liabilities	-	-
Other current liabilities	2.81	1.60
<b>Total current liabilities</b>	<b>126.47</b>	<b>155.26</b>
<b>Total liabilities</b>	<b>201.81</b>	<b>175.83</b>
<b>Total equity and liabilities</b>	<b>1,851.90</b>	<b>1,688.09</b>

FOR MUNOTH COMMUNICATION LIMITED

PLACE:CHENNAI  
Date:30th May 2025



*Vikas*

VIKAS MUNOTH  
DIRECTOR

**Munoth Communication Limited**  
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**AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025**

**CASH FLOW STATEMENT (STANDALONE)**

(RS.IN LAKHS)

PARTICULARS	YEAR ENDED 31ST MARCH 2025 (AUDITED)	YEAR ENDED 31ST MARCH 2024 (AUDITED)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	(4.07)	(2.59)
<b>Adjustments for :</b>		
Depreciation/amortisation	1.40	2.86
Inventories write down	5.32	1.65
Sundries write down	7.93	-
Profit on Sale of PPE	(45.99)	-
Loss/(Profit) on sale of Investments	-	(37.44)
Interest expense	14.55	14.16
Dividend Income	(0.01)	(0.01)
<b>Operating profit before working capital changes</b>	<b>(20.87)</b>	<b>(21.38)</b>
<b>Movements in working capital :</b>		
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other current liabilities	1.21	0.24
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Trade receivables	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Current Loans and advances	-	-
Decrease/(Increase) in Short term loans and advances	-	-
Decrease/(Increase) in Other current assets	(0.20)	(2.08)
Increase/(decrease) in Other Financial liabilities		
Decrease/(Increase) in Other Non- current assets		
<b>Cash generated from/(used in) operations</b>	<b>(19.86)</b>	<b>(23.23)</b>
Direct taxes paid ( Net of refunds)		
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(19.86)</b>	<b>(23.23)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets,including intangible assets,	(0.54)	(0.82)
Non current investments	-	37.74
Proceeds from sale of fixed assets	71.19	-
Redemption from Sale/Maturity of Current Investments	-	-
Dividend Received	0.01	0.01
Interest Received	-	-
<b>Net cash flow from/(used in) Investing Activity (B)</b>	<b>70.67</b>	<b>36.93</b>



<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long term borrowings	-	-
Repayment of long term borrowings	(6.85)	(7.61)
Proceeds from short term borrowings	-	9.87
Repayment of short term borrowings	(27.90)	-
Interest paid	(14.55)	(14.16)
<b>Net cash flow from/(used in) Financing Activity (C)</b>	<b>(49.30)</b>	<b>(11.91)</b>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	1.51	1.80
Cash and cash equivalents at the beginning of the year	2.89	1.09
<b>Cash and cash equivalents at the end of the year</b>	<b>4.40</b>	<b>2.89</b>
<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>		
Cash on hand	1.33	1.36
Cheques/drafts on hand		
With banks-on current account		
- Current Account	3.06	1.53
- on deposit account (margin money)	-	-
<b>Total cash and cash equivalents</b>	<b>4.40</b>	<b>2.89</b>

FOR MUNOTH COMMUNICATION LIMITED



*Vikas*  
VIKAS MUNOTH  
DIRECTOR

PLACE:CHENNAI  
Date: 30th May 2025

**Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF MUNOTH COMMUNICATION LIMITED**  
**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of Munoth Communication Limited (the company) for the quarter ended March 31, 2025 and the year to date results for the period from April 1, 2024 to March 31, 2025 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from April 1, 2024 to March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding financial results/ financial information of the joint operations of the Company to express an opinion on the standalone annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such joint operation included in the standalone annual financial results of which we are the independent auditors. For the other joint operation included in the financial results, which are been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**OTHER MATTERS**

The standalone annual Financial Results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Chennai  
Date: 30/05/2025

For Kumbhat & Co LLP.,  
Chartered Accountants  
FRN No: 0016095/S00162

  
← M V Chandramouleeswaran  
Partner  
Membership No: 202629  
UDIN: 25202629BMIHRI2881





# Munoth Communication Limited

(Formerly Munoth Investments Ltd)

Regd Office : Munoth Centre, Suite No. 48, 111rd Floor, 343, Triplicane High Road, Chennai - 600 005. INDIA

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CIN : L65991TN1984PLC010816

May 30, 2025

M/s Bombay Stock Exchange Limited,  
PhirozeJheejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001

Dear Sir,

**Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendments) Regulations, 2015**

I, S Anantha Padmanabhan, Chief Financial Officer of the Company hereby declare that the statutory auditors of the Company have issued an Audit Report with unmodified opinion on Annual audited financial results of the Company for the year ended March 31, 2025.

Thanking you,

Yours Faithfully,

For Munoth Communication Limited

S Anantha Padmanabhan  
Chief Financial Officer

