



LUHARUKA MEDIA & INFRA LIMITED

A-301, Hetal Arch, Opp. Natraj Market, S.V. Road, Malad (West), Mumbai – 400064.

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E-mail : info@luharukamediainfra.com ; URL: www.luharukamediainfra.com

CIN: L65100MH1987PLC044094

Ref No: LMIL/SEC/2024-25/58

Date: November 13, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 512048

Dear Sir/Madam,

Subject: Revised Outcome of the Board Meeting held on Tuesday, November 12, 2024.

Reference: Board Meeting Outcome letters dated November 12, 2024 bearing Ref No: LMIL/SEC/2024-25/54 & Ref No: LMIL/SEC/2024-25/55

This is with reference to our Board Meeting Outcome dated November 12, 2024 for submission of Unaudited Financial Results for the quarter and half year ended September 30, 2024. In this regard, we hereby submit the rectified Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024 due to following clerical errors in Cash Flow Statement:

- Adjustments for 'loss on sale of investments' and 'fair value changes of equity instruments' were not made while calculating 'operating profit before working capital change';
- Value of 'investments sold' was not deducted while calculating 'cash flow from investing activities'.

There is no other modification in the results of the Company except the changes described above.

It is further confirmed that in view of rectification of the aforesaid errors, there is no change in the Revenue, Profitability and Net-worth of the Company in the financial Results.

We hereby request you to kindly consider this revised Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024. The same is enclosed herewith as **Annexure I**.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Luharuka Media & Infra Limited

Ankur Agrawal
Managing Director
DIN: 06408167

Encl: as above



RSRV & ASSOCIATES

CHARTERED ACCOUNTANTS

301/302/303, Apollo Arcade, R K Singh Marg, Near Sona Udyog, Off. Old Nagardas Road, Andheri (E), Mumbai - 400069. Tel No.:- 02268027900 Email ID:-sharmaca34@yahoo.com

To,
The Board of Director
LUHARUKA MEDIA & INFRA LIMITED
Mumbai

LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **LUHARUKA MEDIA & INFRA LIMITED** ("the Company"), for the quarter and Half Year ended September 30, 2024. This statement which 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, read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 results are 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with the applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R S R V & Associates
CHARTERED ACCOUNTANTS
FRN: 115691W

Ajay Sundaria
Ajay Sundaria (Partner)
Membership Number 181133
UDIN: 24181133BKHIRO3698



Place: Mumbai
Dated: November 12, 2024

LUHARUKA MEDIA & INFRA LTD.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024							
(Rs. in Lakhs, except EPS)							
Sr No.	Particulars	Quarter Ended (Un-Audited)			Half Year Ended (Un-Audited)		Year Ended (Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1	Revenue From Operations						
	Income from Operations						
	Interest Income	46.96	133.28	38.54	180.24	72.21	151.52
	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and commission Income	2.94	0.00	0.00	2.94	2.50	5.25
	Income from Financial Advisory & Consultancy	0.00	0.00	6.00	0.00	6.00	6.00
	Revenue from Operations	49.90	133.28	44.54	183.17	80.71	162.77
2	Other Income	9.26	0.00	0.26	9.26	0.48	2.65
3	Total Revenue from Operations (1+2)	59.16	133.28	44.79	192.43	81.19	165.43
4	Expenses						
	Finance Costs	1.35	0.92	0.66	2.27	0.97	2.15
	Employee Benefit Expenses	21.58	6.57	6.91	28.15	12.73	28.80
	Depreciation and Amortization Expense	0.20	0.00	0.00	0.20	0.00	0.00
	Other Expenses	79.02	43.74	8.59	122.75	17.50	45.64
	Total Expenses	102.15	51.23	16.15	153.38	31.20	76.59
5	Profit / (Loss) before Exceptional Items and tax (3-4)	-42.99	82.05	28.64	39.06	49.99	88.83
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	-42.99	82.05	28.64	39.06	49.99	88.83
8	Tax Expenses						
	(a) Current Tax	-13.02	20.66	7.14	7.64	12.48	23.61
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	4.64
9	Profit/(Loss) after Tax (7-8)	-29.97	61.39	21.50	31.42	37.51	60.59
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Fair value changes of Equity Instruments/MF through other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period (9+10)	-29.97	61.39	21.50	31.42	37.51	60.59
12	Paid-up Equity Share Capital (Face Value Re. 1/- Each)	1874.40	937.20	937.20	1874.40	937.20	937.20
13	Reserves excluding revaluation reserves	-	-	-	-	-	606.57
14	Earnings per Share (Basic and diluted)*	0.00*	0.07*	0.02*	0.02*	0.04*	0.06
	* Not Annualised						



STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Lakhs)

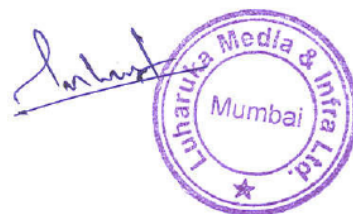
	Particulars	Half year ended 30.09.2024	Half year ended 30.09.2023
I	ASSETS		
(1)	Financial Assets		
(a)	Investments	1,839.14	-
(b)	Cash and cash equivalents	359.79	176.95
	Receivables		
	i) Trade Receivables	-	1.77
(c)	ii) Other Receivables	-	-
(d)	Loans	1,595.31	854.77
(e)	Other Financial assets (to be specified)	38.89	8.98
(2)	Non-Financial Assets		
(a)	Deferred tax assets (net)	-	-
(b)	Property, plant and equipment	10.70	-
(c)	Other non-financial assets	537.12	537.12
	TOTAL ASSETS	4,380.75	1,579.59
II	LIABILITIES AND EQUITY		
	Liabilities		
(1)	Financial Liabilities		
(a)	Payables		
	(i) Trade payables		
	-total outstanding dues of micro enterprises and small enterprises; and	-	-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(i) Other payables		
	-total outstanding dues of micro enterprises and small enterprises; and	-	-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b)	Borrowings	-	38.29
(c)	Other financial liabilities	22.91	12.56
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	6.26	8.05
(b)	Provisions	2.28	-
(3)	EQUITY		
(a)	Equity Share capital	1,874.40	937.20
(b)	Other Equity	2,474.90	583.49
	TOTAL EQUITY AND LIABILITIES	4,380.75	1,579.59



STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Half year ended 30.09.2024		Half year ended 30.09.2023	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		39.06		49.99
Adjustments for :				
Interest Paid	2.27		0.97	
Interest received	(180.24)		(72.21)	
Depreciation	0.20		-	
Gain/(Loss) on sale of Investments	(1.85)			
Fair value changes of equity instruments	(7.41)			
Provision for Loans	2.46	(184.56)	0.15	(71.08)
Operating Profit before Working Capital change		(145.50)		(21.10)
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	1.77		-	
Short-term loans and advances	(611.71)		(37.98)	
Other financial asset	(35.71)		(2.67)	
Other non-current assets	-	(645.65)	-	(40.65)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	-		-	
Other current liabilities	11.99		3.26	
Short-term provisions	0.30		-	
Long-term provisions	-	12.29	-	3.26
Cash Generated From Operations		(778.86)		(58.49)
Income Tax paid		9.17		12.61
NET CASH FROM OPERATING ACTIVITIES Total (A)		(788.04)		(71.10)
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	(1,829.88)		-	
Fixed Assets (Purchased)/Sold	(10.90)		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(1,840.77)		-
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	2,811.60		-	
Dividend Paid	(37.49)		-	
Loan taken / (Repaid) in Secured Loan	(88.07)		38.29	
Interest received	180.24		72.21	
Interest paid	(2.27)		(0.97)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		2,864.00		109.53
Net Increase/(Decrease) in Cash and Cash Equivalents				
Total (A+B+C)		235.19		38.43
Cash and Cash Equivalents -- Opening Balance		124.60		138.52
Cash and Cash Equivalents -- Closing Balance		359.79		176.95



Notes:

- 1 The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024.
- 2 During the quarter ended September 30, 2024, the Company issued and allotted 9,37,20,000 equity shares of Re. 1/- each (including a premium of Rs. 2/- per equity share), aggregating to Rs. 2,811.60 lakhs, to the eligible equity shareholders on a rights basis, after obtaining the necessary approvals. Expenses incurred on the same of Rs. 27.05 Lakhs is included in ' Other Expenses '.
- 3 A suit was filed by Luharuka Media & Infra Limited ("the Company") before the Hon'ble Principal Special Court in the Cadre of District Judge for the Trial and Disposal of Commercial Disputes at Hyderabad ("Commercial Court") against ICICI Bank Limited. As directed by the Special Court, Hyderabad, an amount of Rs. 89.65 Lakhs was received from ICICI Bank and has been booked under interest income for the quarter ended June 30, 2024.
- 4 The Company has launched a new range of financial products under the brand name 'DhanSafal' and has commenced retail loan activities. In October 2024, the Company inaugurated a new branch office and began its commercial operations in Indore, Madhya Pradesh. The Company is in process of scaling up business operations under 'DhanSafal'.
- 5 The Company is operating in a single segment.
- 6 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For Luharuka Media & Infra Limited



Ankur Agrawal
Chairperson & Managing Director
DIN : 06408167

Place : Mumbai
Date : November 12, 2024

