



# LUHARUKA MEDIA & INFRA LIMITED

(FORMERLY SPLASH MEDIA & INFRA LIMITED)

A- 301, HETAL ARCH, OPP. NATRAJ MARKET, S.V.ROAD, MALAD (WEST), MUMBAI - 400 064

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CIN NO.: L65100MH1987PLC044094

**Date: October 24, 2020**

To,  
**The Manager,**  
**Department of Corporate Services,**  
**Bombay Stock Exchange Limited,**  
Phirozee Jeejeeboy Towers, Dalal Street, Fort,  
Mumbai – 400 001  
**Scrip Code: 512048**

Dear Sir/Ma'am,

**Sub: Outcome of the Board Meeting**

**Ref: Regulation - 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

The Board of Directors of the Company has considered and approved below matters in the meeting held today:

1. The Un-Audited Financial Results together with Statement of Unaudited Assets & Liabilities and Unaudited Cash Flow Statement for half year ended September 30, 2020 along with the Limited Review Report issued by the Statutory Auditor for the quarter ended as on September 30, 2020, and affirm their satisfaction over the results of the Company.

Further, a copy of the Un-Audited Financial Results for the quarter ended September 30, 2020, together with Statement of Unaudited Assets & Liabilities and Unaudited Cash Flow Statement for half year ended September 30, 2020, along with the Limited Review Report issued by M/s RDNA and Co. LLP, the Statutory Auditors of the Company, on the aforesaid financial results are enclosed as Annexure -I

2. The Board of Directors have considered and approved the appointment of Ms. Priyanka Damania, Membership No: A62952, an Associate Member of Institute of Company Secretaries of India as Whole time Company Secretary and Compliance Officer of the Company with effect from October 17, 2020, based on recommendation of Nomination and Remuneration Committee and Audit Committee. The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexed II.

Kindly note that the meeting of the Board of Directors commenced at 11:40 A.M. and concluded at 12:15 P.M.

This is for your information and records.

Kindly take above on record.

Thanking you,

**FOR LUHARUKA MEDIA & INFRA LIMITED**

  
**ANKUR AGRAWAL**  
**MANAGING DIRECTOR**  
**DIN- 06408167**



**Encl: As Above**

## ANNEXURE-I

## LUHARUKA MEDIA &amp; INFRA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020							(Rs. In Lacs)
Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Un-Audited)			(Un-Audited)		(Audited)
1	<b>Revenue From Operations</b>						
	<b>(a) Income from Operations</b>						
	Interest Income	26.09	24.58	16.83	50.67	37.23	84.44
	Dividend Income	0.00	0.00	0.03	0.00	0.04	0.15
	Fees and commission Income	0.00	2.35	0.00	2.35	0.05	1.05
	Profit/(loss)from Sale of Equity Instruments held for trading	0.00	0.00	0.00	0.00	11.77	-12.73
	Change in Fair Value of Equity Instruments held for trading	0.00	0.00	-9.29	0.00	-15.51	0.00
	Income from Investment	0.00	0.00	0.00	0.00	3.75	3.75
	<b>Revenue from Operations (a+b)</b>	<b>26.09</b>	<b>26.93</b>	<b>7.57</b>	<b>53.02</b>	<b>37.34</b>	<b>76.66</b>
2	Other Income	0.25	0.00	0.07	0.25	0.07	11.68
3	<b>Total Revenue from Operations (1+2)</b>	<b>26.34</b>	<b>26.93</b>	<b>7.63</b>	<b>53.27</b>	<b>37.41</b>	<b>88.34</b>
4	<b>Expenses</b>						
	Finance Costs	1.79	2.79	2.08	4.58	2.94	5.60
	Employee Benefit Expenses	11.59	10.86	12.49	22.45	20.94	50.80
	Depreciation and Amortization Expense	0.10	0.10	0.10	0.21	0.21	0.42
	Other Expenses	11.49	3.05	14.77	14.54	22.22	36.12
	<b>Total Expenses</b>	<b>24.97</b>	<b>16.80</b>	<b>29.45</b>	<b>41.77</b>	<b>46.31</b>	<b>92.94</b>
5	<b>Profit / (Loss) before Exceptional Items and tax (3-4)</b>	<b>1.37</b>	<b>10.13</b>	<b>-21.82</b>	<b>11.50</b>	<b>-8.90</b>	<b>-4.60</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) before Tax (5-6)</b>	<b>1.37</b>	<b>10.13</b>	<b>-21.82</b>	<b>11.50</b>	<b>-8.90</b>	<b>-4.60</b>
8	<b>Tax Expenses</b>						
	(a) Current Tax	0.98	2.65	0.00	3.63	3.38	0.00
	(b) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	0.37
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.07
9	<b>Profit/(Loss) after Tax (7-8)</b>	<b>0.39</b>	<b>7.48</b>	<b>-21.82</b>	<b>7.87</b>	<b>-12.28</b>	<b>-4.89</b>
10	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss						
	(i) Gain/(Loss) on sale of Investments	0.00	-0.08	0.00	-0.08	0.00	0.00
	(ii) Fair value changes of Equity Instruments/MF through other comprehensive income	0.00	0.00	0.15	0.00	0.03	0.36
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>0.39</b>	<b>7.40</b>	<b>-21.68</b>	<b>7.79</b>	<b>-12.25</b>	<b>-4.54</b>
12	Paid-up Equity Share Capital (Face Value Re.1/- Each)	937.20	937.20	937.20	937.20	937.20	937.20
13	Reserves excluding revaluation reserves	-	-	-	-	-	407.92
14	Earnings per Share (Basic and diluted)*	0.00*	0.01*	-0.02*	0.01*	-0.01*	-0.01
	* Not Annualised						



**STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2020**

(Rs in Lacs)

	Particulars	Half year ended 30.09.2020	Half year ended 30.09.2019
<b>I</b>	<b>ASSETS</b>		
<b>(1)</b>	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	261.46	263.35
(b)	Receivables		
	i) Trade Receivables	0.00	0.00
	ii) Other Receivables	0.01	78.17
(c)	Loans	790.28	502.77
(d)	Investments	0.00	26.33
(e)	Other Financial assets (to be specified)	12.32	18.12
<b>(2)</b>	<b>Non-Financial Assets</b>		
(a)	Deferred tax assets (net)	0.24	0.17
(b)	Property, plant and equipment	0.22	0.64
(c)	Other non-financial assets	537.12	537.12
	<b>TOTAL ASSETS</b>	<b>1601.65</b>	<b>1426.68</b>
<b>II</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>Liabilities</b>		
<b>(1)</b>	<b>Financial Liabilities</b>		
(a)	Payables		
	(i) Trade payables		
	-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	-total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	(ii) Other payables		
	-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	-total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	3.43
(b)	Borrowings	202.45	64.06
(c)	Other financial liabilities	35.24	13.10
<b>(2)</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	3.63	5.84
(b)	Provisions	7.42	2.68
<b>(3)</b>	<b>EQUITY</b>		
(a)	Equity Share capital	937.20	937.20
(b)	Other Equity	415.71	400.37
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1601.65</b>	<b>1426.68</b>





STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020

(Rs. In lacs)

Particulars	Half year ended 30.09.2020		Half year ended 30.09.2019	
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Tax for the year		11.50		(8.90)
<b>Adjustments for :</b>				
Interest Paid	4.58		2.94	
Interest received	(50.67)		(37.23)	
Depreciation	0.21		0.21	
Change in Fair Value of Equity Instruments through OCI	(0.08)		(3.75)	
Profit from sale of Investments	-		0.03	
Provision for Advances	(2.32)	(48.29)	0.15	(37.65)
<b>Operating Profit before Working Capital change</b>		<b>(36.78)</b>		<b>(46.55)</b>
<b>Adjustments for :</b>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Current Investment	-		(25.34)	
Trade receivables	30.54		(16.02)	
Short-term loans and advances	(46.71)		33.27	
Other financial assets	(4.96)		0.29	
Other non-current assets	-	(21.13)	-	(7.80)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(1.59)		0.34	
Other current liabilities	8.66		0.12	
Short-term provisions	2.32		(0.15)	
Long-term provisions	-	9.39	-	0.31
<b>Cash Generated From Operations</b>		(48.52)		(54.05)
Income Tax paid		-		1.62
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		<b>(48.52)</b>		<b>(55.67)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	1.15		178.72	
Fixed Assets (Purchased)/Sold	-		-	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		<b>1.15</b>		<b>178.72</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Issue of Equity Capital	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	1.82		(22.90)	
Interest received	50.67		37.23	
Interest paid	(4.58)		(2.94)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		<b>47.91</b>		<b>11.40</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		<b>0.54</b>		<b>134.44</b>
Cash and Cash Equivalents -- Opening Balance		260.91		128.91
Cash and Cash Equivalents -- Closing Balance		261.46		263.35



Notes:

- 1 The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th Oct.,2020 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- 2 In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated March 13, 2020 on Implementation of Indian Accounting Standards, Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company is equal to the total provision required under IRACP (including standard asset provisioning), as at Sept 30, 2020 and accordingly, no amount is required to be transferred to impairment reserve.
- 3 The outbreak of COVID-19 pandemic across the globe and in India has contributed to a significant decline and volatility in the global and Indian financial & commodity markets and slowdown in the economic activities. The management of the Company have, based on current available information, determined the carrying value of various financial assets after considering the potential macro-economic impact and all available internal and external information up to the date of approval of these financial results.
- 4 Deferred Tax Asset/Liability shall be recognised at the end of the accounting year.
- 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 conform to the current year accounting treatment.

Place : Mumbai  
Date : 24.10.2020

For Luharuka Media & Infra Limited



Ankur Agrawal  
Managing Director  
DIN : 06408167





# R D N A AND CO LLP

CHARTERED ACCOUNTANTS

(Formerly R. K. Singhania & Associates)

201, Sanjay Appa Chambers, Guru Hargovindji Marg, Near Chakala Metro Station, Andheri (E ), Mumbai - 400 093  
Tel : 022 49713834, Office : Mumbai, Raipur, Raigarh, Bhopal, E-Mail : [rdnacamum@gmail.com](mailto:rdnacamum@gmail.com), Web: [www.rdnaca.in](http://www.rdnaca.in)

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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, 2020. 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 D N A AND CO LLP  
CHARTERED ACCOUNTANTS  
Firm Registration Number 004435C/C400033

AJAY  
SUNDARIA

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SUNDARIA  
Date: 2020.10.24 11:15:11  
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Ajay Sundaria

Partner

Membership Number 181133

UDIN: 20181133AAAAAU4466

Place: Mumbai

Dated: October 24, 2020



# LUHARUKA MEDIA & INFRA LIMITED

(FORMERLY SPLASH MEDIA & INFRA LIMITED)

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CIN NO.: L65100MH1987PLC044094

## ANNEXURE -II

### **Appointment of Ms. Priyanka Damania as Company Secretary and Compliance Officer of the Company**

Name of the Company Secretary	Ms. Priyanka Damania (ACS: 62952)
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Designation	Company Secretary and Compliance Officer of the Company
Brief Profile	Ms. Priyanka Damania is an Associate Member of Institute of Company Secretaries of India (ICSI) holding the prescribed qualification as prescribed under the Companies (Appointment and Qualification of Secretary) Rules, 1988 and having one year of experience in the field of secretarial and other legal compliances.
Relationships between Directors inter-se	None to disclose

