



# LUHARUKA MEDIA & INFRA LIMITED

(FORMERLY SPLASH MEDIA & INFRA LIMITED)

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

TEL NO. : 2844 9765 / 2844 9767 • FAX : 022-2889 2527

E-mail : info@luharukamediainfra.com / splashmedia7@yahoo.in • URL : www.luharukamediainfra.com

CIN NO.: L65100MH1987PLC044094

Date: October 23, 2019

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

Dear Sir,

**Sub: Outcome of the Board Meeting held on Wednesday, October 23, 2019**

**Ref: Regulation - 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 – (SEBI LODR) Luharuka Media & Infra Limited – 512048**

This is to inform you that inter alia, the following is the outcome of the meeting of the Board of Directors of the Company held today:

1. The Board of Directors of the Company has considered and approved the Un-Audited Financial Results, Statement of Assets and Liabilities, Cash Flow Statements along with the Limited Review Report issued by the Statutory Auditor of the Company for the quarter and half year ended on September 30, 2019 and affirms their satisfaction over the results of the Company.

Further, a copy of the Un-Audited Financial Results, Statement of Assets and Liabilities, Cash Flow Statements for the quarter and half year ended on September 30, 2019 along with the Limited Review Report issued by M/s R D N A and Co LLP., the Statutory Auditors of the Company on the aforesaid financial statement are enclosed as **Annexure I**.

2. Based on the recommendation of the Audit Committee, the Board has approved to shift the place of keeping books of Accounts and other relevant documents and papers from Office No. 51, Juhu Supreme Shopping Centre, Gulmohar Cross Road, JVPD Scheme, Juhu 400049 to its Registered Office i.e. at A-301, Hetal Arch, Opp. Natraj Market, S.V. Road, Malad (W) - 400064.
3. Based on the recommendation and approval of Audit Committee, the Board has considered and approved the related party transactions for the quarter ended September 30, 2019.

Kindly note that the meeting of the Board of Directors commenced at 6:20 P.M and concluded at 7:00 P.M.

This is for your information and records.

Kindly take above on record.

Thanking you,

**FOR LUHARUKA MEDIA & INFRA LIMITED**

**ANKUR ANIL AGRAWAL  
MANAGING DIRECTOR  
DIN: 06408167**

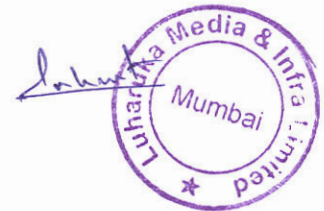


**Encl: As Above**

**LUHARUKA MEDIA & INFRA LIMITED**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019**

(Rs. In Lakhs,

Sr. No.	Particulars	Three months ended (Un-Audited)			Half Year ended (Un-Audited)		Year ended (Audited)
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
1	i) Interest income	16.82	20.41	36.12	37.23	61.03	101.14
	ii) Processing fee received	0.00	0.05	0.00	0.05	3.00	6.00
	iii) Income from Investment in Mutual funds	0.00	3.75	0.00	3.75	0.00	0.01
	iv) Dividend income	0.03	0.01	0.00	0.04	0.00	0.02
	v) Profit/(loss)from Sale of Equity Instruments held for trading	0.00	11.77	0.00	11.77	0.00	0.00
	vi) Change in Fair Value of Equity Instruments held for trading	-9.29	-6.22	0.00	-15.51	0.00	0.00
	<b>(a) Net Sales/Income from operations</b>	<b>7.56</b>	<b>29.78</b>	<b>36.12</b>	<b>37.34</b>	<b>64.03</b>	<b>107.17</b>
	(b) Other Income	0.07	0.00	0.55	0.07	0.55	0.62
	<b>Total Income (a+b)</b>	<b>7.63</b>	<b>29.78</b>	<b>36.68</b>	<b>37.41</b>	<b>64.59</b>	<b>107.79</b>
2	<b>Expenditure</b>						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Changes in inventories of Finished Goods and Work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Employee Benefit Expense	12.49	8.45	8.88	20.94	18.92	37.36
	(d) Finance Cost	2.08	0.86	0.50	2.94	1.44	2.31
	(e) Depreciation & Amortization Expense	0.10	0.10	0.11	0.21	0.21	0.43
	(f) Other Expenses	14.77	7.45	4.46	22.22	7.88	31.21
	<b>Total Expenditure (a+b+c+d+e+f)</b>	<b>29.45</b>	<b>16.86</b>	<b>13.95</b>	<b>46.31</b>	<b>28.45</b>	<b>71.31</b>
3	<b>Profit before Exceptional Items &amp; Tax (1-2)</b>	<b>-21.82</b>	<b>12.92</b>	<b>22.73</b>	<b>-8.90</b>	<b>36.14</b>	<b>36.48</b>
4	Exceptional Items	0	0	0	0	0	0
5	<b>Profit before Tax (3-4)</b>	<b>-21.82</b>	<b>12.92</b>	<b>22.73</b>	<b>-8.90</b>	<b>36.14</b>	<b>36.48</b>
6	<b>Tax Expenses</b>						
	i) Income Tax	0.00	3.38	5.94	3.38	9.43	9.72
	ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.17
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	-0.07
7	<b>Profit after tax (5-6)</b>	<b>-21.82</b>	<b>9.54</b>	<b>16.79</b>	<b>-12.28</b>	<b>26.71</b>	<b>27.00</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain / (Loss) on fair value of equity / MF instruments	0.15	-0.12	0.00	0.03	0.00	0.00
9	<b>Total Comprehensive Income (7+8)</b>	<b>-21.68</b>	<b>9.43</b>	<b>16.79</b>	<b>-12.25</b>	<b>26.71</b>	<b>27.00</b>
10	Paid up Equity Share Capital (Face Value Re. 1/- each)	937.20	937.20	937.20	937.20	937.20	937.20
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	412.62
12	<b>Earning Per Share (EPS)</b>						
	Basic	-0.02*	0.01*	0.02*	-0.01*	0.03*	0.03*
	Diluted	-0.02*	0.01*	0.02*	-0.01*	0.03*	0.03*
	*Not Annualised						





# R D N A AND CO LLP

CHARTERED ACCOUNTANTS

(Formerly R.K. Singhania & Associates)

01, 1st Floor, Plot - 113, Doctor House, Bora Bazar Street, Fort, Mumbai - 400001. Tel. : 022 6666 1369 / 70 M : 8767622300 / 8850287252  
Office : Mumbai, Raipur, Raigarh, Bhilai, Bhopal • E-mail: rdnacamum@gmail.com, mumbai@rdnaca.in • Web : www.rdnaca.in

## Limited Review Report

To,  
The Board of Directors of  
**Luharuka Media & Infra Ltd. (Formerly Known as Splash Media & Infra Ltd.)**

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statements') of Luharuka Media & Infra Ltd. (Formerly Known as Splash Media & Infra Ltd.), ('the Company') for the quarter and Six months ended on 30<sup>th</sup> September, 2019 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

1. This statement 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 in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditors 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 statements 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 financial results prepared in accordance with applicable Indian Accounting Standards (Ind-As) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI circular No.CIR/CFD/FAC/62/2016 dated 05/07/2016 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,  
F.R.No.- 004435C/C400033

*Ajay Sundaria*

Ajay Sundaria  
(Partner)

M.No.181133

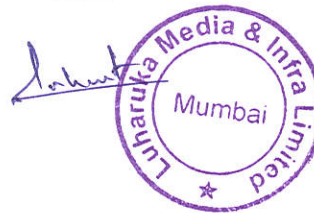
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Place: Mumbai,  
Date :23.10.2019

**STATEMENT OF UN-AUDITED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED  
30TH SEPTEMBER, 2019**

Particulars	As at	As at
	30.09.2019	30.09.2018
	Un-Audited	
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	0.64	1.07
(b) Financial Asset		
(i) Investment	0.98	0.96
(ii) loans	194.00	194.00
(c) Other non-current assets	537.12	537.78
(d) Deferred tax assets (net)	0.17	0.00
<b>Total Non Current Assets</b>	<b>732.92</b>	<b>733.80</b>
<b>(2) Current assets</b>		
(a) Financial assets		
(i) Investments	25.34	0.00
(ii) Trade receivables	78.17	67.68
(iii) Cash and cash equivalents	263.35	79.93
(iv) Loans	308.77	557.68
(v) Other financial assets	15.62	20.00
(b) Other current assets	2.50	1.66
<b>Total Current Assets</b>	<b>693.76</b>	<b>726.95</b>
<b>TOTAL ASSETS</b>	<b>1,426.68</b>	<b>1,460.76</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	937.20	937.20
(b) Other equity	400.37	412.33
<b>Total Equity</b>	<b>1,337.57</b>	<b>1,349.53</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	64.06	59.55
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3.43	37.54
(iii) Other financial liabilities [other than those specified in item (c) ]	13.10	4.62
(b) Provisions	2.68	2.20
(c) Current Tax Liabilities	5.84	7.32
<b>Total Current Liabilities</b>	<b>89.11</b>	<b>111.23</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,426.68</b>	<b>1,460.76</b>

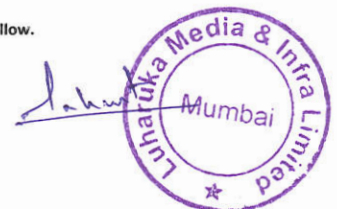


STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2019

Particulars	Half year ended	
	30.09.2019	30.09.2018
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax for the year	(8.90)	36.14
<b>Adjustments for :</b>		
Interest Paid	2.94	1.44
Interest received	(37.23)	(61.03)
Depreciation	0.21	0.21
Change in Fair Value of Equity Instruments through OCI		
Profit from sale of Investments	0.03	-
Provision for Advances	(3.75)	(0.00)
	0.15	(59.38)
<b>Operating Profit before Working Capital change</b>	<b>(46.55)</b>	<b>(23.24)</b>
<b>Adjustments for :</b>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Current Investment	(25.34)	-
Trade receivables	(16.02)	(67.68)
Short-term loans and advances	33.27	70.49
Long loans and advances	-	-
Other financial assets	2.38	(20.00)
Other current assets	(2.09)	(1.34)
Other non-current assets	-	-
	<b>(7.80)</b>	<b>(18.53)</b>
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	0.34	37.54
Other current liabilities	0.12	(31.98)
Other long-term liabilities	-	-
Short-term provisions	(0.15)	-
Long-term provisions	-	5.55
	<b>0.31</b>	<b>5.55</b>
<b>Cash Generated From Operations</b>	<b>(54.05)</b>	<b>(36.21)</b>
Income Tax paid	1.62	2.90
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>	<b>(55.67)</b>	<b>(39.11)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments (Purchased)/Sold	178.72	0.00
Fixed Assets (Purchased)/Sold	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>	<b>178.72</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of Equity Capital	-	-
Dividend Paid	-	(11.28)
Loan taken / (Repaid) in Secured Loan	(22.90)	0.11
Interest received	37.23	61.03
Interest paid	(2.94)	(1.44)
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>	<b>11.40</b>	<b>48.41</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		
<b>Total (A+B+C)</b>	<b>134.44</b>	<b>9.31</b>
Cash and Cash Equivalents -- Opening Balance	128.91	70.63
Cash and Cash Equivalents -- Closing Balance	263.35	79.93

**Notes**

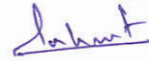
- The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23rd October, 2019 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- The un-audited financial results for the quarter and half year ended 30th Sept., 2019 are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), Interim Financial Reporting notified under provisions of Section 133 of the Companies Act, 2013 read with Rules made thereunder (including amendments thereof) to the extent notified and guidelines issued by Securities and Exchange Board of India (SEBI). The Company has adopted Ind AS w.e.f 1st April, 2019.
- Reconciliation between the profit/(loss) as per GAAP and as per Ind AS for the quarter and half year ended Sept 30, 2018 is as follow.



Particulars	Quarter ended 30.09.2018 Unaudited	Half Year ended 30.09.2018
Profit/(Loss) as per Previous GAAP (which have been subjected to Limited Review by the Statutory Auditors)	16.79	26.71
<b>Add/(Less): Adjustments for GAAP Differences</b>		
Impact of Change in Fair Value of Inventory	-	-
<b>Profit/(Loss) as per Ind AS (before OCI)</b>	<b>16.79</b>	<b>26.71</b>
<b>Other Comprehensive Income</b>		
Impact of Change in Fair Value of Investments	-	-
<b>Total Comprehensive Income</b>	<b>16.79</b>	<b>26.71</b>

- 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 confirm to the current year accounting treatment.

For Luharuka Media & Infra Limited



Ankur Agrawal  
Managing Director  
DIN : 06408167



Place : Mumbai  
Date : October 23, 2019