



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: May 25, 2021

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,

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The following is the outcome of the meeting of the Board of Directors held today:

1. The Board of Directors of the Company has considered and approved Audited Financial Statements including Balance Sheet as at March 31, 2021, the Statement of Profit & Loss and the Cash Flow Statements and notes thereon for the Financial Year ended March 31, 2021, together with the Audit Report and Audited Financial Results for the quarter and financial year ended March 31, 2021 and affirms their satisfaction over the results of the Company. A declaration from Managing Director of the Company, regarding the un-modified opinion are enclosed as **Annexure I**.
2. The Board of Directors of the Company has considered and approved reappointment of Mr. Ankur Agrawal (DIN: 06408167) as Managing Director of the Company for a term of Five (5) years May 25, 2021 to May 24, 2026 as approved and recommended by the Nomination and Remuneration Committee subject to approval of the Shareholders at ensuing Annual General Meeting. The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure II**.

Kindly note that the meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 4:30 P.M.

This is for your information and records.

Thanking you,

FOR LUHARUKA MEDIA & INFRA LIMITED

Priyanka
PRIYANKA DAMANIA
COMPANY SECRETARY



Encl: As Above
Date: May 25, 2021

LUHARUKA MEDIA & INFRA LTD.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FOR THE YEAR ENDED MARCH 31, 2021						
(Rs. In Lacs)						
No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Revenue From Operations					
	(a) Income from Operations					
	Interest Income	34.44	31.94	28.11	117.05	84.44
	Dividend Income	0.00	0.00	0.03	0.00	0.15
	Fees and commission Income	0.93	0.00	0.00	3.28	1.05
	Profit/(loss)from Sale of Equity Instruments held for trading	0.00	0.00	-24.50	0.00	-12.73
	Change in Fair Value of Equity Instruments held for trading	0.00	0.00	7.65	0.00	0.00
	Income from Investment	0.00	0.00	0.00	0.00	3.75
	Revenue from Operations (a+b)	35.36	31.94	11.29	120.32	76.66
2	Other Income	-0.01	0.02	11.12	0.26	11.68
3	Total Revenue from Operations (1+2)	35.35	31.96	22.42	120.58	88.34
4	Expenses					
	Finance Costs	3.14	3.35	1.86	11.07	5.60
	Employee Benefit Expenses	7.66	13.26	15.44	43.37	50.80
	Depreciation and Amortization Expense	0.12	0.10	0.10	0.43	0.42
	Other Expenses	20.72	7.78	6.18	43.04	36.12
	Total Expenses	31.65	24.50	23.59	97.91	92.94
5	Profit / (Loss) before Exceptional Items and tax (3-4)	3.71	7.46	-1.17	22.67	-4.60
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	3.71	7.46	-1.17	22.67	-4.60
8	Tax Expenses					
	(a) Current Tax	5.19	0.00	-3.38	8.82	0.00
	(b) Deferred Tax	0.17	-0.17	-0.07	0.00	-0.07
	(c) Tax of Earlier year	-0.17	0.00	0.37	-0.17	0.37
9	Profit/(Loss) after Tax (7-8)	-1.48	7.63	1.91	14.02	-4.89
10	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	(i) Gain/(Loss) on sale of Investments	0.00	0.00	0.00	-0.08	0.00
	(ii) Fair value changes of Equity Instruments/MF through other comprehensive income	0.00	0.00	-0.03	0.00	0.36
11	Total Comprehensive Income for the period (9+10)	-1.48	7.63	1.88	13.93	-4.54
12	Paid-up Equity Share Capital (Face Value Re.1/- Each)	937.20	937.20	937.20	937.20	937.20
13	Reserves excluding revaluation reserves	-	-	-	421.85	407.92
14	Earnings per Share (Basic and diluted)*	0.00*	0.01*	0.002*	0.01	-0.01
	* Not Annualised	0.00	0.01	0.002	0.01	0.01



STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2021

(Rs. In Lacs)

Sr No.	Particulars	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited)
I	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	260.46	260.91
(b)	Receivables		
	i) Trade Receivables	-	-
	ii) Other Receivables	-	30.55
(c)	Loans	712.73	741.25
(d)	Investments	0.00	1.15
(e)	Other Financial assets (to be specified)	6.56	7.36
(2)	Non-Financial Assets		
(a)	Deferred tax assets (net)	0.24	0.24
(b)	Property, plant and equipment	-	0.43
(c)	Other non-financial assets	537.12	537.12
	TOTAL ASSETS	1,517.12	1,579.02
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	-	1.59
(b)	Borrowings	130.44	200.64
(c)	Other financial liabilities	7.70	26.57
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	0.89	-
(b)	Provisions	19.04	5.10
(3)	EQUITY		
(a)	Equity Share capital	937.20	937.20
(b)	Other Equity	421.85	407.92
	TOTAL EQUITY AND LIABILITIES	1,517.12	1,579.02



STATEMENT OF AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

(Rs. In Lacs)

Particulars	For the year ended March 31, 2021		For the year ended March 31, 2020	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		22.67		(4.60)
Adjustments for :				
Interest Paid	11.07		5.60	
Interest received	(117.05)		(84.44)	
Depreciation	0.43		0.42	
Fair value changes of equity instruments through OCI	-		0.36	
Provision for Advances	13.93	(91.61)	2.28	(75.79)
Operating Profit before Working Capital change		(68.94)		(80.38)
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	30.55		31.60	
Short-term loans and advances	14.59		(207.35)	
Other current assets	0.80		11.05	
Other non-current assets	-	45.94	-	(164.69)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(1.59)		(1.50)	
Other current liabilities	(18.88)		13.59	
Short-term provisions	13.93		2.28	
Long-term provisions	-	(6.53)	-	14.37
Cash Generated From Operations		(29.53)		(230.71)
Income Tax paid		7.77		4.46
NET CASH FROM OPERATING ACTIVITIES Total (A)		(37.30)		(235.17)
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	1.15		174.64	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		1.15		174.64
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	(70.20)		113.68	
Interest received	117.05		84.44	
Interest paid	(11.07)		(5.60)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		35.78		192.52
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.37)		132.00
Cash and Cash Equivalents -- Opening Balance		260.91		128.91
Cash and Cash Equivalents -- Closing Balance		260.46		260.91
		(0.00)		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

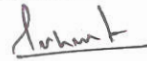


Notes:

- 1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 25, 2021
- 2 The financial results for the quarters ended March 31, 2021 and March 31, 2020 respectively represent the difference between the audited figures in respect of the full financial year and published figures upto the third quarter of the respective financial years.
- 3 The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 4 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.
- 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.

Place : Mumbai
Date : May 25, 2021

For Luharuka Media & Infra Limited



Ankur Agrawal
Managing Director
DIN : 06408167





R D N A AND CO LLP

CHARTERED ACCOUNTANTS

(Formerly R. K. Singhanian & 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, Web: www.rdnaca.in

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF LUHARUKA MEDIA & INFRA LIMITED (FORMERLY KNOWN AS SPLASH MEDIA & INFRA LIMITED)

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly and annual Financial Results of **Luharuka Media & Infra Limited (Formerly Known as Splash Media & Infra Limited)** ("the Company") for the quarter ended 31st March, 2021 and the year to date results for the period from 01st April, 2020 to 31st March, 2021, 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 ("the Listing Obligations").

In our opinion and to the best of our information and according to the explanations given to us these 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 Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the for the quarter ended 31st March, 2021 as well as the year to date results for the period from 01st April, 2020 to 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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 Financial Results

These quarterly as well as year to date financial results have been prepared on the basis of the annual 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 and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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 for expressing our opinion on effectiveness of company's internal controls.
- 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

1. The Financial Results include the results for the quarters ended March 31, being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial years which were subject to limited review by us.
2. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges .These results are based on and should be read with the audited financial statements of the Company for the year ended 31st March, 2021 on which we issued an unmodified audit opinion vide our audit report dated 25th May, 2021.

**For R D N A AND CO LLP
CHARTERED ACCOUNTANTS
(FRN. 004435C/C400033)**

**AJAY
SUNDARIA** Digitally signed by
AJAY SUNDARIA
Date: 2021.05.25
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**Ajay Sundaria
Partner
(M. No.181133)
UDIN: 21181133AAAACQ2421**

Place: Mumbai
Dated: 25th May, 2021



LUHARUKA MEDIA & INFRA LIMITED

(FORMERLY SPLASH MEDIA & INFRA LIMITED)

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CIN NO.: L65100MH1987PLC044094

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

Sub: Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Dear Sirs/Madam,

I, Ankur Anil Agrawal, Managing Director of Luharuka Media & Infra Limited having its Registered Office at A - 301, Hetal Arch, Opp. Natraj Market, S. V. Road, Malad (West), Mumbai 400064, hereby declare that, the Statutory Auditors of the Company, M/s. RDNA and Co. LLP, have issued an Audit Report with unmodified opinion on Audited Financial Statements of the Company for the quarter and financial year ended on March 31, 2021.

This declaration is given in compliance to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take above on record.

Thanking you,

FOR LUHARUKA MEDIA & INFRA LIMITED


ANKUR AGRAWAL
MANAGING DIRECTOR
DIN- 06408167



Encl: As Above
Date: May 25, 2021



LUHARUKA MEDIA & INFRA LIMITED

(FORMERLY SPLASH MEDIA & INFRA LIMITED)

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CIN NO.: L65100MH1987PLC044094

ANNEXURE-II

Details under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 of Re-Appointed Directors:

Sr. No.	Particulars	Mr. Ankur Agrawal
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment
2	Director Identification Number (DIN)	06408167
3	Brief profile (in case of appointment)	He is a Fellow Member of the Institute of Chartered Accountants of India & is also a qualified Chartered Financial Analyst. He also holds degree of Family MBA from Indian School of Business. He has a remarkable post qualification work experience of more than 8 years in the field of Commerce, Finance, Audit and Accounts.
4	Disclosure of relationships between directors (in case of appointment of a director).	None to disclose.

