



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: February 07, 2020

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 Friday, February 07, 2020

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 nine months ended on December 31, 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 nine months ended on December 31, 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 below.

Kindly note that the meeting of the Board of Directors commenced at 2:00 P.M and concluded at 3:00 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



R D N A AND CO LLP

CHARTERED ACCOUNTANTS

(Formerly R.K. Singhanian & Associates)

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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 Nine months ended on 31st December 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
UDIN: 20181133AAA7AG1715



Place: Mumbai,
Date :07.02.2020

LUHARUKA MEDIA & INFRA LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended (Un-Audited)			Nine Months ended (Un-Audited)		Year ended (Audited)
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
1	i) Interest income	19.09	16.82	23.75	56.33	84.77	101.14
	ii) Processing fee received	1.00	0.00	3.00	1.05	6.00	6.00
	iii) Income from Investment in Mutual funds	0.00	0.00	0.00	3.75	0.00	0.01
	iv) Dividend income	0.08	0.03	0.00	0.12	0.00	0.02
	v) Profit/(loss) from Sale of Equity Instruments held for trading	0.00	0.00	0.00	11.77	0.00	0.00
	vi) Change in Fair Value of Equity Instruments held for trading	7.86	-9.29	0.00	-7.65	0.00	0.00
	(a) Net Sales/Income from operations	28.03	7.56	26.75	65.37	90.77	107.17
	(b) Other Income	0.49	0.07	0.06	0.56	0.61	0.62
	Total Income (a+b)	28.52	7.63	26.81	65.93	91.39	107.79
2	Expenditure						
	(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	14.42	12.49	9.19	35.36	28.10	37.36
	(d) Finance Cost	1.16	2.08	0.57	4.10	2.02	2.31
	(e) Depreciation & Amortization Expense	0.10	0.10	0.10	0.31	0.31	0.43
	(f) Other Expenses	7.36	14.77	17.20	29.57	25.08	31.21
	Total Expenditure (a+b+c+d+e+f)	23.04	29.45	27.07	69.35	55.51	71.31
3	Profit before Exceptional Items & Tax (1-2)	5.48	-21.82	-0.26	-3.43	35.87	36.48
4	Exceptional Items	0	0	0	0	0	0
5	Profit before Tax (3-4)	5.48	-21.82	-0.26	-3.43	35.87	36.48
6	Tax Expenses						
	i) Income Tax	0.00	0.00	0.00	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	-0.60	0.00	-0.60	-0.07
7	Profit after tax (5-6)	5.48	-21.82	0.34	-6.80	27.05	27.00
8	Other Comprehensive Income (OCI)						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain / (Loss) on fair value of equity / MF instruments	0.50	0.15	0.00	0.39	0.00	0.00
9	Total Comprehensive Income (7+8)	5.98	-21.68	0.34	-6.41	27.05	27.00
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	Earning Per Share (EPS)						
	Basic	-0.02*	-0.02*	0.02*	-0.01*	0.03*	0.03*
	Diluted	-0.02*	-0.02*	0.02*	-0.01*	0.03*	0.03*
	*Not Annualised						

Notes

- The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 07 th Feb,2020 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 Nine Month ended 31st Dec.,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 Nine Month ended

Particulars	Quarter ended 31.12.2018 Unaudited	Period ended 31.12.2018 Unaudited
Profit/(Loss) as per Previous GAAP (which have been subjected to Limited Review by the Statutory Auditors)	0.34	27.05
Add/(Less): Adjustments for GAAP Differences		
Impact of Change in Fair Value of Inventory	-	-
Profit/(Loss) as per Ind AS (before OCI)	0.34	27.05
Other Comprehensive Income		
Impact of Change in Fair Value of Investments	-	-
Total Comprehensive Income	0.34	27.05

- Deferred Tax Asset/Liability shall be recognised at the end of the accounting year.
- The Company is operating in a single segment.
- 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 : 07th Feb 2020

For Luharuka Media & Infra Limited

Ankur Agrawal
Director
DIN : 06408167

