



# LUHARUKA MEDIA & INFRA LIMITED

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

Tel No.: 022- 6894-8500/08/09 Fax: 022-2889 2527

E-mail : [info@luharukamediainfra.com](mailto:info@luharukamediainfra.com) ; URL: [www.luharukamediainfra.com](http://www.luharukamediainfra.com)

CIN: L65100MH1987PLC044094

Ref No: LMIL/SEC/2023-24/39

Date: November 03, 2023

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

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on Friday, November 03, 2023**

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. November 03, 2023 have *inter alia*, considered and approved the unaudited financial results for the quarter and half year ended September 30, 2023 along with the Limited Review Report thereon issued by the M/s. RSRV & Associates, Statutory Auditor of the Company which are enclosed herewith as **Annexure I**.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Sunday, November 05, 2023.

Kindly note that the meeting of the Board of Directors commenced at 06:40 P.M. and concluded at 7:10 P.M.

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, 2023. 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: 231811333G9YKWM/014



Place: Mumbai

Dated: November 03, 2023

**LUHARUKA MEDIA & INFRA LIMITED**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

(Rs. In Lakhs, except EPS)

Sr No.	Particulars	Quarter Ended (Un-Audited)			Half Year Ended (Un-Audited)		Year Ended (Audited)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1	<b>Revenue From Operations</b>						
	<b>Income from Operations</b>						
	Interest Income	38.54	33.67	48.94	72.21	102.05	178.20
	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and commission Income	0.00	2.50	1.00	2.50	1.00	2.35
	Profit/(loss)from Sale of Equity Instruments held for trading	0.00	0.00	0.00	0.00	0.00	0.00
	Income from Financial Advisory & Consultancy	6.00	0.00	4.05	6.00	4.05	6.60
	Reversal of Provision	0.00	0.00	0.00	0.00	0.32	5.85
	<b>Revenue from Operations</b>	<b>44.54</b>	<b>36.17</b>	<b>53.99</b>	<b>80.71</b>	<b>107.42</b>	<b>193.00</b>
2	Other Income	0.26	0.23	0.07	0.48	0.40	0.45
3	<b>Total Revenue (1+2)</b>	<b>44.79</b>	<b>36.39</b>	<b>54.06</b>	<b>81.19</b>	<b>107.81</b>	<b>193.45</b>
4	<b>Expenses</b>						
	Finance Costs	0.66	0.31	15.39	0.97	32.36	38.14
	Employee Benefit Expenses	6.91	5.82	6.08	12.73	11.32	23.43
	Depreciation and Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	8.59	8.91	8.69	17.50	15.14	41.62
	<b>Total Expenses</b>	<b>16.15</b>	<b>15.04</b>	<b>30.16</b>	<b>31.20</b>	<b>58.82</b>	<b>103.19</b>
5	<b>Profit / (Loss) before Exceptional Items and tax (3-4)</b>	<b>28.64</b>	<b>21.35</b>	<b>23.89</b>	<b>49.99</b>	<b>48.99</b>	<b>90.26</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>28.64</b>	<b>21.35</b>	<b>23.89</b>	<b>49.99</b>	<b>48.99</b>	<b>90.26</b>
8	Tax Expenses						
	(a) Current Tax	7.14	5.35	6.01	12.48	12.32	23.50
	(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	-0.05
9	<b>Profit/(Loss) after Tax (7-8)</b>	<b>21.50</b>	<b>16.00</b>	<b>17.89</b>	<b>37.51</b>	<b>36.68</b>	<b>66.81</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	0.00	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	<b>Total Comprehensive Income for the period (9+10)</b>	<b>21.50</b>	<b>16.00</b>	<b>17.89</b>	<b>37.51</b>	<b>36.68</b>	<b>66.81</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	-	-	-	-	-	545.98
14	Earnings per Share (Basic and diluted)*	0.02*	0.02*	0.02*	0.04*	0.04*	0.07
	* Not Annualised						



## STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2023	Half year ended 30.09.2022
<b>I</b>	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	176.95	159.84
(b)	Receivables		
	i) Trade Receivables	1.77	1.77
	ii) Other Receivables	-	-
(c)	Loans	858.20	1,235.55
(d)	Investments	-	-
(e)	Other Financial assets (to be specified)	8.98	7.17
(2)	<b>Non-Financial Assets</b>		
(a)	Deferred tax assets (net)	-	-
(b)	Property, plant and equipment	-	-
(c)	Other non-financial assets	537.12	537.12
	<b>TOTAL ASSETS</b>	<b>1,583.02</b>	<b>1,941.45</b>
<b>II</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>Liabilities</b>		
(1)	<b>Financial Liabilities</b>		
(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	463.78
(c)	Other financial liabilities	12.56	12.09
(2)	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	8.05	3.71
(b)	Provisions	3.43	8.82
(3)	<b>EQUITY</b>		
(a)	Equity Share capital	937.20	937.20
(b)	Other Equity	583.49	515.85
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,583.02</b>	<b>1,941.45</b>



## STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

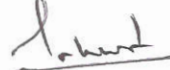
(Rs. in Lakhs)

Particulars	Half year ended		Half year ended	
	30.09.2023		30.09.2022	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		49.99		48.99
<b>Adjustments for :</b>				
Interest Paid	0.31		32.36	
Interest received	(33.67)		(102.05)	
Depreciation	-		-	
Provision for Loans	-	(33.36)	(0.32)	(70.01)
<b>Operating Profit before Working Capital change</b>	-	<b>16.63</b>		<b>(21.01)</b>
<b>Adjustments for :</b>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	-		(1.77)	
Short-term loans and advances	(37.98)		86.48	
Other financial asset	(2.67)		(2.07)	
Other non-current assets	-	(40.65)	-	82.64
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	-		-	
Other current liabilities	3.26		1.32	
Short-term provisions	0.15		(0.32)	
Long-term provisions	-	3.42	-	1.01
<b>Cash Generated From Operations</b>		(20.61)		62.63
Income Tax paid		12.61		11.55
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		<b>(33.22)</b>		<b>51.08</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	-		-	
Fixed Assets (Purchased)/Sold	-		-	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		<b>-</b>		<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Issue of Equity Capital	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	38.29		(172.52)	
Interest received	33.67		102.05	
Interest paid	(0.31)		(32.36)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		<b>71.65</b>		<b>(102.83)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		<b>38.43</b>		<b>(51.75)</b>
Cash and Cash Equivalents -- Opening Balance		138.52		211.59
Cash and Cash Equivalents -- Closing Balance		176.95		159.84

## Notes:

- The above unaudited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03.11.2023.
- The Company is operating in a single segment.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For Lularuka Media &amp; Infra Limited



Ankur Agrawal  
Managing Director & Chairperson  
DIN : 06408167

Place : Mumbai  
Date : 03.11.2023

