



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 : L65100MH1987PLC044094

Date: 28th May, 2018

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 our Board Meeting held on Monday, 28th May, 2018

Ref: Regulation - 30 of SEBI Listing Regulations, 2015 - 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 Audi Financial Statements for the quarter and financial year ended on 31st March, 2018 and affirms their satisfaction over the results of the company.
2. The Board of Directors of the Company has wished to declare the dividend @ 1 % i.e Rs. 0.01 per share on the Paid up Capital of the Company in the forthcoming Annual General Meeting subject to members' approval.
3. The Board of Directors of the Company has reviewed the routine operational activities of the company and affirms their satisfaction over the operations of the company.

Please find attached herewith above referred audited financial statements, auditors' reports issued by M/s. SARA & Associates., the Statutory Auditors of the Company, on the above mentioned financial results and confirmation relating to unmodified opinion of auditor.

Kindly note that the meeting of the Board of Directors commenced at 8:20 P.M. and concluded at 9:00 P.M

This is for your information and records.

Kindly take above on record.

Thanking you,
For Luharuka Media & Infra Limited


Bhavana Patel
Company Secretary





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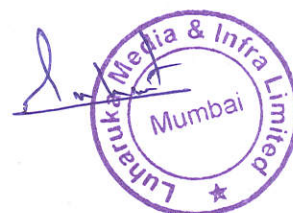
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FOR THE YEAR ENDED 31ST MARCH, 2018						
(Rs. In Laacs)						
No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue From Operations					
	(a) Income from Operations	32.93	95.64	31.92	191.19	144.32
	(b) Other operating Income	3.93	0.70	0.44	7.88	5.53
	Revenue from Operations (a+b)	36.85	96.34	32.36	199.07	149.85
2	Other Income	0.00	0.00	0.02	0.00	0.02
3	Total Revenue from Operations (1+2)	36.85	96.34	32.38	199.07	149.87
4	Expenses					
	a. Purchases of Stock-in-trade	0.00	78.20	0.00	78.20	0.00
	b. Employee benefits expenses	11.80	11.53	4.57	35.39	9.25
	c. Finance Costs	0.55	0.19	0.98	3.91	3.12
	d. Depreciation & Amortisation expenses	0.10	0.10	0.10	0.42	0.42
	e. Other Expenses	7.60	2.52	24.51	27.25	41.89
	Total Expenses	20.05	92.55	30.16	145.16	54.68
5	Profit / (Loss) before Exceptional Items and tax (3-4)	16.80	3.79	2.22	53.90	95.18
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	16.80	3.79	2.22	53.90	95.18
8	Tax Expenses					
	(a) Current Tax	2.75	3.30	6.34	14.22	29.34
	(b) Deferred Tax	0.00	0.00	-0.01	0.00	-0.01
	(c) Tax of Earlier year	0.00	-2.44	-2.00	-2.44	-2.00
9	Profit/(Loss) after Tax (7-8)	14.06	2.93	-2.11	42.13	67.85
10	Paid-up Equity Share Capital (Face Value Re.1/- Each)	937.20	937.20	937.20	937.20	937.20
11	Reserves excluding revaluation reserves	-	-	-	397.08	354.77
12	Earnings per Share (Basic and diluted)*	0.02*	0.003*	-	0.04	0.07
	* Not Annualised					





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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2018

Particulars	(Rs. In Lacs)	
	As at 31.03.2018 (Audited)	As at 31.03.2017 (Audited)
Equity & Liabilities		
1. Shareholders' funds		
(a) Share Capital	937.20	937.20
(b) Reserves and Surplus	396.90	354.77
Sub-total - Shareholders' fund	1334.10	1291.97
2. Non - Current Liabilities		
(a) Deferred Tax Liabilities (Net)	0.00	0.00
Sub-total - Non-current liabilities	0.00	0.00
3. Current Liabilities		
(a) Short - Term Borrowings	59.44	56.48
(b) Trade Payables	0.00	4.75
(c) Other Current Liabilities	36.61	5.43
(d) Short - Term Provisions	2.99	15.36
Sub-total - Non-current liabilities	99.04	82.03
Total- Equity and Liabilities	1433.13	1373.99
Assets		
1. Non - Current Assets		
(a) Fixed Assets	1.28	1.70
(b) Other Non-current Investments	0.96	0.00
(c) Long - Term Loans and Advances	194.00	436.75
(d) Other Non - Current Assets	537.12	537.12
Sub-total - Non-current assets	733.36	975.57
2. Current Assets		
(a) Inventories	0.00	0.00
(b) Trade Receivables	0.01	6.00
(c) Cash and Other Bank balances	70.63	72.73
(d) Short - Term Loans and Advances	628.82	318.68
(e) Other Current Assets	0.32	1.01
Sub-total - Current assets	699.78	398.43
Total- Assets	1433.13	1373.99
	0.00	0.00

Notes:

- The above financial results for the quarter and financial year ended March 31, 2018 were reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company at its meeting held on May 28, 2018.
- The Board at its meeting held on May 28, 2018 considered and recommended a dividend @ 1% on F.V. of Re. 1/- each for the financial year 2017-2018.
- The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of the full financial year and published year-to-date figures up to the end of third quarter of the relevant financial year.
- Previous period/year figures have been regrouped / rearranged, wherever necessary.

Place : Mumbai
Date : 28th May, 2018

For Luharuka Media & Infra Limited

Director





INDEPENDENT AUDITOR'S REPORT

To,
The Members of **LUHARUKA MEDIA & INFRA LIMITED** (Formerly known as **Splash Media & Infra Limited**)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of **LUHARUKA MEDIA & INFRA LIMITED** (Formerly known as **Splash Media & Infra Limited**) ("the Company") which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date and a summary of Significant Accounting Policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

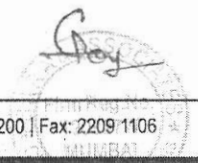
Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and of the financial statements, that give true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statements.





MATTER OF EMPHASIS PARAGRAPH

We draw your attention to:

Contravention of Accounting Standard 15 on Accounting for retirement benefit of employees.

As stated in Point No. 8 of Note No.1 of Significant Accounting Policies followed by the company, the Company is not making any provision for the Gratuity and leave encashment as the same is accounted for on payment basis. This is in Contravention of Accounting Standard 15 on Accounting for retirement benefits of employees.

Contravention of provisions relating to availment of ITC under Central Goods & Service Tax Act, 2017

As stated in note no. 31 of Notes to Accounts, the Company, being a NBFC, is allowed to claim 50% of Input Tax credit on the Input Goods/ Services availed during the year however the Company has claimed full Input Tax Credit of INR 14,07,600 on purchase of goods without applying the provision to claim 50% credit of the total Input Tax Credit. This is in contravention of CGST Act, 2017 [Section 17 (4)] and SGST Act, 2017 [Section 17 (4)].

Our opinion is not qualified in respect of this matter.

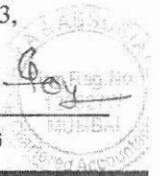
OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In the case of the Balance Sheet; of the State of affairs of the company as at **31st March, 2018**;
- (ii) In the case of the Statement of Profit and Loss; of the **PROFIT** for the year ended on that date;
- (iii) In the case of the Cash Flow Statement, of the **Cash Flows** for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the companies (Auditors Report) Order, 2016 issued by the Central Government of India in terms of section 143 (11) of the Act. We give in Annexure A, a statement on matters specified in paragraph 3 and 4 of the said order.
2. As required by section 143(3) of the Act, we report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit;
 - b. In our opinion, proper books of accounts as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
 - d. In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the mandatory Accounting Standards referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.





SARA & ASSOCIATES

Chartered Accountants

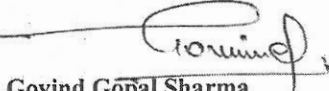
Santosh Jain | Ramawatar Sharma | Rajesh Agarwal | Atok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Govind Sharma | Sandeep Saini | Rachana Kanoi | Kamal Sharma | Dominic D'costa
M.Com., F.C.A., DISA | B.Com., F.C.A., DISA | B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A.

A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 2682 6081-84 | Fax: 2682 6070
E-mail: info@sara-india.com Website: www.sara-india.com

- e. On the basis of the written representation received from the Directors as on 31st March, 2018 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2018, from being appointed as a Director in terms of Sub-section (2) of section 164 of the Act, 2013.
- f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";
- g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact, if any, of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.

For SARA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO.: 120927W


Govind Gopal Sharma
(PARTNER)
M. No. 132454



Place : Mumbai
Date : 28th May, 2018



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CIN : L65100MH1987PLC044094

Date: 28th May, 2018

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

Ref: -Luharuka Media & Infra Limited – 512048

Sub: Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016.

Dear Sir,

I, Ankur Agrawal, Managing Director of Luharuka Media & Infra Limited (CIN L65400MH1987PLC044094) having its Registered Office at A - 301, Hetal Arch, Opp. Natraj Market, S V Road, Malad (West), Mumbai, Maharashtra, 400064, hereby declare that, the Statutory Auditor M/s. SARA & Associates Chartered Accountants (Firm Registration No.120927W) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended 31st March, 2018.

This declaration is given in compliance to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI /LAD-NRO/GN/2016-17/001 dated 25th May, 2016 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

