



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

August 13, 2024

To,
Listing department
The BSE Limited
P J Towers,
Dalal Street,
Mumbai 400001

Scrip Code: 500016

Dear Sir / Madam,

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

Pursuant to Regulation 30 and 33 of SEBI Listing Regulations, we hereby inform that at the meeting of the Board of Directors ("Board") of the Company held today (13.08.2024), the Board, inter alia, has considered and approved the following matters:

- a. Unaudited financial results of the company along with Limited Review Report for the quarter ended June 30, 2024 as recommended by the Audit Committee is enclosed herewith.
- b. Re-Appointment of Secretarial Auditors of the Company for the financial year 2024-2025.
- c. Re-Appointment of Internal Auditors of the Company for the financial year 2024-2025.
- d. Approval of 62nd Annual General Meeting (AGM) of the Members of the Company will be held over Video Conferencing / Other Audio Visual Means (VC/ OAVM) on Friday, 20th day of September, 2024 at 10.00 a.m. (IST). The Notice of the 62nd AGM will be submitted to the Stock Exchange in the due course in compliance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed herewith.

The Board commenced the meeting at 3.00 p.m. and concluded at 5:45 p.m.

Kindly take the above on record and acknowledge receipt.

Thanking you,
Yours faithfully,

For Aruna Hotels Limited

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NARAYANAN SORNALATHA
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SORNALATHA

N.Sornalatha

Company Secretary

Encl: a/a

Independent Auditor's Review Report on Standalone unaudited financial results of Aruna Hotels Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report on Standalone unaudited Financial Results

To,
The Board of Directors of Aruna Hotels Limited
145, Sterling Road,
Nungambakkam, Chennai,
Tamil Nadu-600034

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Aruna Hotels Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bala & Co
Chartered Accountants
ICAI Firm Registration No.: 000318S

N. Visvanathan

Natesan Visvanathan
Partner (Membership No.: 020202)
Place: Chennai
Date: 13/08/2024
UDIN: 24020202BKHPUW4010



ARUNA HOTELS LIMITED
CIN:L15421TN1960PLC004255
Regd Office:- Aruna Centre, 145, Sterling Road, Nungambakkam, Chennai- 600034
Phone: 04425303404, Email id : directorsaruna@gmail.com: Website: www.arunahotels.com

UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED 30 JUNE, 2024

Particulars (Refer Notes Below)	Quarter Ended			Year Ended	
	30.06.2024 (Rs. In Lakhs)	31.03.2024 (Rs. In Lakhs)	30.06.2023 (Rs. In Lakhs)	31.03.2024 (Rs. In Lakhs)	
	(Unaudited)	Audited	Unaudited	Audited	
(I) Revenue from Operations	550.66	620.57	297.86	1,731.94	
(II) Other Income	2.54	1,228.02	-	1,228.21	
(III) Total Income (i+ii)	553.20	1,848.59	297.86	2,960.15	
(IV). Expenses					
(a) Cost Materials Consumed	111.12	118.80	56.06	318.79	
(b) Purchase of stock-in-trade	-	-	-	-	
(c) Changes in Inventories in finished goods , work-in-Progress and Stock in Trade	-	-	-	-	
(d) Employee benefits expense	24.21	26.68	76.92	216.64	
(e) Finance Cost	40.77	1,279.48	56.14	1,437.35	
(f) Depreciation and amortisation expense	87.10	86.92	82.83	340.31	
(g) Other Expense	367.86	412.95	139.47	1,020.87	
Total Expenses(IV)	631.06	1,924.83	411.42	3,333.96	
(V). Profit/(Loss) before Exceptional Items and Tax (III-IV)					
(VI). Exceptional items	-77.86	-76.24	-113.56	-373.81	
(VII) Profit/(Loss) Before Tax (V-VI)					
(VIII). Tax Expense	-77.86	-76.24	-113.56	-373.81	
Current Tax					
Deferred Tax	25.77	-25.09	33.23	76.00	
(IX) Net profit/ (Loss) for the period from Continuing Opertion after tax (VII-VIII)	-103.63	-51.15	-146.79	-449.81	
(X) Profit/(Loss) from discontinued operations before tax	-	-	-	-	
(XI) Tax Expense of discontinued Operations	-	-	-	-	
(XII) profit /(Loss) from discontinued Operations after tax (X-XI)	-	-	-	-	
(XIII). Profit/(Loss) for the Period	-103.63	-51.15	-146.79	-449.81	
(XIV) Other Comprehensive Income	-	3.82	-	3.82	
(XV) Total Comprehensive Income for the period [(XIII-XIV) Comprising Profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	-103.63	-47.33	-146.79	-445.99	
(XVI) Paid-Up Equity Share Capital (Face Value of Rs.10 each)	3,390.00	3,390.00	3,390.00	3,390.00	
(XVII) Earning Per Equity Share (for Continuing Operations):					
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	
(a) Basic	-0.31	-0.15	-0.43	-1.33	
(b) Diluted	-0.31	-0.15	-0.43	-1.33	
(XIX) Earning per equity Share (for discontinued Operations) (of Rs 10/-each) (not annualised):					
(a) Basic	-	-	-	-	
(b) Diluted	-	-	-	-	

See accompanying notes to the financial results

Notes:

- These above standalone results for the Quarter ended 30th June 2024 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on 13th August 2024. The Statutory Auditor of the Company have conducted the limited review of the above Financial Results for the Quarter Ended 30th June 2024.
- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS.
- Disclosure of segment wise information is not applicable to the Company.
- The figures for the previous period have been regrouped / reclassified wherever necessary.

Place: Chennai
Date: 13-08-2024

For Aruna Hotels Limited

N. Suyam
Suyambu Narayanan
Chairman & Director
DIN:07718798





ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Re-appointment of M/s. G S P U & Associates as the Internal Auditors of the Company	
Name	M/s G S P U & Associates
Reason for change	Re-appointment
Date and term of Reappointment	August 13,2024 Term: For the Financial year 2024-25
Brief Profile	<p>G S P U & ASSOCIATES is a leading Chartered Accountants Firm (Reserve Bank and C&AG Empanelled) and professional Audit and Consultancy firm set up in 2006. The firm has providing services in audit & assurance, accounting & financial advisory, business advisory, company incorporation and management consultancy etc.</p> <p>Mr. PRINCE N. RAVI is the Managing Partner of the firm and is supported by 6 partners and pool of staff strength of 50 qualified and semi qualified professionals.</p> <p>We have operate from Thiruvananthapuram, Pathanamthitta, Thrissur, Kozhikode, Oman and professional tie up in all over Kerala to undertake the assignments mobilized on all Kerala basis</p>

Re-appointment of Mr. B Prabhakar as the Secretarial Auditors of the Company	
Name	Mr.B.Prabhakar
Reason for change	Re-appointment
Date and term of Reappointment	August 13,2024 Term: For the Financial year 2024-25
Brief Profile	<p>Mr.B.Prabhakar is basically a Cost accountant and Company secretary with approx 31 years of experience from June 1993. Been in Industry from 1993 to 2008 and in practice since June 2008. We are peer reviewed. We have a team head and have a staff span of 6.</p> <p>We are providing following services to the Companies to act as a wholesome compliance hub for our clients such as Compliance under Companies Act, SEBI Regulations, including secretarial audit and secretarial compliance audit, corporate governance services etc, FEMA Compliances with RBI for FDI & ECB, Tax compliances under GST,TDS etc.</p>

For Aruna Hotels Limited

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SORNALATHA

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N.Sornalatha

Company Secretary