



# ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

February 11, 2022

Chennai

To,  
The Manager – Listing Department,  
The BSE Limited  
Phirozejeejeebhoy 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 (“Listing Regulations”)**

In terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, February 11, 2022, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2021.

The above said Unaudited Financial Results along with the Limited Review Report of Statutory Auditors thereon are enclosed herewith in terms of Regulation 33 of the SEBI Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

for **ARUNA HOTELS LIMITED**



**K.LAKSHMI**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl: a/a



**Limited Review Report on unaudited standalone financial results of Aruna Hotels Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

Review Report on Unaudited Standalone Financial Results

To,

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

1. We have reviewed the unaudited financial results of Aruna hotels Limited (the "Company") for the quarter ended December 31, 2021, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended December 31, 2021' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015") which has been initialed by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review 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 Statement is free of material misstatement.

4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





**BALA & Co.,**  
Chartered Accountants

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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

*V. Sriram*



**Sriram Visvanathan**

Partner (Membership No.: 216203)

Place: Chennai

Date: 11/02/2022

UDIN: 22216203ABJSMO1192

New No 4, Old No 10, 7th Cross Street, Karpagam Gardens, Adyar,  
Chennai 600 020. Mobile - +91 98415 97680 / 95660 13657  
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ARUNA HOTELS LIMITED						
CIN : L15421TN1960PLC004255						
Regd Office : - Aruna Centre, 145, Sterling Road, Nungambakkam, Chennai - 600 034						
Phone: 04425303404, Email id :directorsaruna@gmail.com: website :www.arunahotels.com						
UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2021						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	-	-	-	-	-	30.84
(II) Other Income	1.68	-	-	2.50	-	1.93
(III) Total income (I+II)	1.68	-	-	2.50	-	32.77
(IV). Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
(d) Employee benefits expense	14.24	11.22	11.76	35.61	27.87	172.27
(e) Finance Cost	119.08	161.62	219.79	352.59	372.57	520.40
(f) Depreciation and amortisation expense	19.62	19.62	19.62	58.85	58.85	78.47
(g) Other expenses	52.43	41.44	40.90	123.04	107.09	135.94
Total Expenses(IV)	205.37	233.90	292.06	570.09	566.38	907.07
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	(203.69)	(233.90)	(292.06)	(567.59)	(566.38)	(874.30)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(203.69)	(233.90)	(292.06)	(567.59)	(566.38)	(874.30)
(VIII). Tax expense	(2.53)	(2.47)	(2.26)	(7.40)	(7.74)	133.6659372
Current Tax	-	-	-	-	-	-
Deferred Tax	(2.53)	(2.466)	(2.26)	(7.40)	(7.74)	133.67
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(201.16)	(231.44)	(289.80)	(560.19)	(558.64)	(1,007.96)
(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	(201.16)	(231.44)	(289.80)	(560.19)	(558.64)	(1,007.96)
(XIV). Other Comprehensive Income	-	-	-	-	-	-
(XV) Total Comprehensive Income for the period [ (XIII- XIV) Comprising profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	(201.16)	(231.44)	(289.80)	(560.19)	(558.64)	(1,007.96)
(XVI). Paid-up equity share capital (Face Value of Rs 10.Each)	3,390.00	900.00	900.00	3,390.00	900.00	900.00
(XVII) Earnings Per Equity Share ( for Continuing Operation):						
Nominal Value of share (Rs)	10	10	10	10	10	10
(a) Basic	(0.79)	(2.57)	(3.22)	(3.86)	(6.21)	(11.20)
(b) Diluted	(0.79)	(2.57)	(3.22)	(3.86)	(6.21)	(11.20)
(XVIII) Earnings Per equity Share (for discontinued Operation)[of Rs 10/- each] (not annualised):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
(XIX) Earnings Per Equity Share (for Continuing and discontinued Operation)[of Rs 10/- each] (not annualised):						
(a) Basic	10.00	10.00	10.00	10.00	10.00	10.00
(b) Diluted	(0.79)	(2.57)	(3.22)	(3.86)	(6.21)	(11.20)
(b) Diluted	(0.79)	(2.57)	(3.22)	(3.86)	(6.21)	(11.20)

See accompanying notes to the financial results

Notes:

- These above standalone results for the Quarter and Nine Months Ended 31st December 2021 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on February 11, 2022, The Statutory Auditor of the Company have conducted the limited review of the above Financial Results for the Quarter and Nine Months Ended 31st December 2021.
- 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.
- Financials for the comparable previous period have been restated to comply with IND AS
- Disclosure of segment wise information is not applicable to the Company.
- During the quarter ended December 31, 2021 the company made a rights issue of 2.49 crores Equity shares of Face value Rs.10 each in the rights entitlement ratio of 83:30 held as on the record date.i.e. July 23, 2021.
- The earnings per share have been computed by considering the weighted average number of ordinary shares outstanding during the period. The weighted average number of shares outstanding during the comparative periods presented has not been adjusted for events, that have changed the number of ordinary shares outstanding without a corresponding change in resources retrospectively as the rights issue does not include a bonus element.

Place: Chennai  
Date: 11-02-2022



For Aruna Hotels Limited

*R Muralidharan*  
R Muralidharan  
Director  
DIN: 07092976