



**ARUNA HOTELS LIMITED**

CTN: L15421TN1960PLC004255

24.05.2019

To  
The Manager,  
M/s. Bombay Stock Exchange Ltd.,  
Floor No. 25, PJ Towers,  
Dalal Street, Mumbai - 400 001

Dear Sir/Madam,

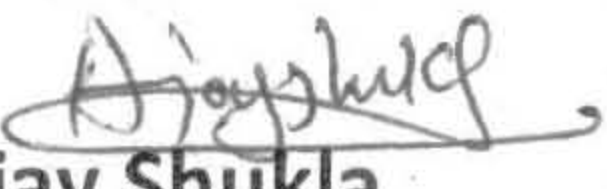
**SUB: Submission of Revised Audited Financial results of M/s Aruna Hotels Limited for year ended 31.03.2019 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the year ended 31.03.2019.**

Ref : Audited Financial Results 31.03.2019 uploaded in BSE Portal Dt 21.05.2019.

With the reference to the above subject , We are herewith filling the Revised statement of Audited Financial results for the year ended 31.03,2019,as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) regulation ,2015, for the above mentioned company for your perusal and records,

Kindly acknowledge the receipt of this letter.

Thanking You,  
For Aruna Hotels Limited

  
Ajay Shukla  
Company Secretary



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No.145, Sterling Road, Nungambakkam, Chennai- 600 034.  
Ph: 044-2530 3404, Email: directorsaruna@gmail.com.

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					
AUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31,2019					
Particulars	Quarter Ended			Year Ended	
	March 31,2019	December 31,2018	March 31,2018	March 31,2019	March 31,2018
(Refer Notes Below)	Audited	Unaudited	Audited	Audited	Audited
(I) Revenue from Operations	-	-	-	-	-
(II) Other Income	70.61	4.27	421.20	82.60	434.73
(III) Total income (i+ii)	70.61	4.27	421.20	82.60	434.73
(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	6.98	7.30	5.65	26.25	21.12
(e) Finance Cost	179.15	122.25	0.01	444.29	28.47
(f) Depreciation and amortisation expense	20.03	20.03	NA	80.11	80.63
(g) Other expenses	169.41	84.37	1,583.46	361.53	1,700.86
Total Expenses(IV)	375.58	233.93	1,589.12	912.18	1,831.09
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	(304.96)	(229.67)	(1,167.92)	(829.58)	(1,396.36)
(VI). Exceptional Items	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(304.96)	(229.67)	(1,167.92)	(829.58)	(1,396.36)
(VIII). Tax expense	(1.57)	833.57	-	984.88	(6.06)
Current Tax	-	-	-	-	-
Deferred Tax	(1.57)	833.57	-	984.88	(6.06)
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(303.40)	(1,063.24)	(1,167.92)	(1,814.46)	(1,390.30)
(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	(303.40)	(1,063.24)	(1,167.92)	(1,814.46)	(1,390.30)
(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]	(303.40)	(1,063.24)	(1,167.92)	(1,814.46)	(1,390.30)
(XVI). Paid-up equity share capital (Face Value of Rs 10.Each)	900.00	900.00	900.00	900.00	900.00
(XVII) Earnings Per Equity Share ( for Continuing Operartion):					
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	10.00
(EPS not annualised)					
(a) Basic	(3.37)	(11.81)	(12.98)	(20.16)	(15.45)
(b) Diluted	(3.37)	(11.81)	(12.98)	(20.16)	(15.45)
(XVIII) Earnings Per equity Share (for discontinued Operartion)					
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	10.00
(EPS not annualised)					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
(XIX) Earnings Per Equity Share (for Continuing and discontinued Operartion)					
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	10.00
(EPS not annualised)					
(a) Basic	(3.37)	(11.81)	(12.98)	(20.16)	(15.45)
(b) Diluted	(3.37)	(11.81)	(12.98)	(20.16)	(15.45)

See accompanying notes to the financial results

*Handwritten signature*



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		
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31,2019		
(Rs in Lakhs)		
Particulars	Year Ended	
	March 31,2019	March 31,2018
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Property ,Plant and Equipment	10,198.00	10,372.30
Capital Work-in -Progress	1,193.96	388.91
Other intangible assets	-	-
<b>Financial Assets</b>		
Investment in Joint ventures and associates	-	-
Investment	-	-
Other Non current financial assets	14.15	14.15
Deferred Tax Assets	-	6.06
Income Tax assets	-	-
Other non Current Assets	360.69	-
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Trade and other receivable	-	-
Cash and Cash equivalent	0.22	0.07
Bank balances and other cash and cash equivalent	230.92	12.84
Loans	-	-
Other Current financial Assests	-	-
Other current assets	153.93	33.69
<b>Total Assets</b>	<b>12,151.88</b>	<b>10,828.02</b>
<b>Equity and Liabilities</b>		
Equity share Capital	1,210.00	1,210.00
Other Equity	1,386.29	3,294.94
<b>Total Equity</b>	<b>2,596.29</b>	<b>4,504.94</b>
<b>LIABILITIES</b>		
<b>Non Current Liability</b>		
<b>Financial Liabilities</b>		
Interest bearing Loans and Borrowing	8,003.85	1,443.05
Other Non current financial Borrowing	-	-
Long term provision	-	-
Other Non current Liabilities	-	-
Deferred Tax Liability	978.82	-
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Interest bearing Loans and Borrowings	-	-
Trade payble	31.38	15.77
Other current financial liabilities	-	4,755.25
Interest accrued yet to be paid	173.55	-
Other Current Liabilities	367.99	109.01
<b>Total of Equity and Liabilities</b>	<b>12,151.88</b>	<b>10,828.02</b>

*[Handwritten Signature]*



Notes:

1. These results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on May 21, 2019, The results have been audited by the Statutory Auditor of the Company.
2. 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.
3. Financials for the comparable previous period have been restated to comply with IND AS
4. Disclosure of segment wise information is not applicable to the Company.

Place: Chennai  
Date: 21.05.2019

For Aruna Hotels Limited



Managing Director  
DIN: 00059007





**AUDITORS REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To,

The Board of Directors of

Aruna Hotels Limited

1. We have audited the accompanying statement of quarterly standalone Ind AS financial results of **Aruna Hotels Limited** for the quarter ended on 31<sup>st</sup> March 2019 and for the year ended 31<sup>st</sup> March 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016. The standalone Ind AS financial results for the quarter ended on 31<sup>st</sup> March 2019 and for the year ended 31<sup>st</sup> March 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine month period ended 31<sup>st</sup> December 2018, the audited annual standalone Ind AS Financial statements as at and for the year ended 31<sup>st</sup> March 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone Ind AS financial results for the nine month period ended 31<sup>st</sup> December 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS Financial statements as at and for the year ended 31<sup>st</sup> March 2019; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone Ind AS financial results as well as the year to date results:
  - i. Are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and



"Sri Guru Nivas"

F2, No.21, Srinivasa Nagar, Kandanchavadi, Off OMR, Chennai - 600 096.

Mobile Nos: 9841597680 / 9566013657, Email - contact@balacoca.net



- ii. Give a true and fair view of the net loss including other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2019 and for the year ended 31<sup>st</sup> March 2019.
4. Further, read with paragraph 1 above, we report that the figures for the quarter ended 31<sup>st</sup> March 2019 represent the derived figures between the audited figures in respect of the financial year ended 31<sup>st</sup> March 2019 and the published year-to-date figures up to 31<sup>st</sup> December 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

**For Bala & Co**

Chartered Accountants

ICAI Firm Registration No.: 000318S

**V. Sriram**

Partner (Membership No.: 216203)

Place: Chennai

Date: 21.05.2019





# ARUNA HOTELS LIMITED



CIN: L15421TN1960PLC004255

## DECLARATION

**Sub:** Declaration pursuant to Regulation 33(3)(d) and 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

In compliance to Regulation 33(3)(d) and 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2016, I hereby declare that *M/s Bala & CO*, Chartered Accountants, (Firm Reg .No: 0003185 ),Chartered Accountants, Statutory Auditors of our Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2019.

Kindly take this declaration on your records.

P.Nagaraj

Chief Financial Officer