



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

11.02.2020

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

Dear Sir/ Madam

Sub: Outcome of the Board meeting held today i.e.11.02.2020.

Scrip Code: 500016

The Board of Directors of the company at their meeting held today, i.e. 11.02.2020 has Approved the unaudited standalone financial results for the quarter and nine months ended 31.12.2019. A copy of the unaudited financial result as per SEBI Format and Limited Review Report of the statutory Auditors for the quarter and Nine Months ended 31.12.2019 are enclosed pursuant to regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015.

Kindly take above information on record.

Thanking You,

Yours Faithfully,

For Aruna Hotels Ltd

M S DAVID
Managing Director
(DIN 08539011)



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

Rs. In Lakhs

UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2019

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	-	-	-	-	-	-
(II) Other Income	1.89	2.04	4.27	7.50	11.98	82.60
(III) Total income (i+ii)	1.89	2.04	4.27	7.50	11.98	82.60
(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	13.56	6.82	7.30	26.39	19.27	26.25
(e) Finance Cost	16.38	15.70	122.25	47.30	265.15	444.29
(f) Depreciation and amortisation expense	19.90	19.90	20.03	59.70	60.08	80.11
(g) Other expenses	34.93	20.80	84.37	107.85	192.11	361.53
Total Expenses(IV)	84.77	63.21	233.93	241.24	536.60	912.18
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	(82.88)	(61.18)	(229.67)	(233.74)	(524.62)	(829.58)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(82.88)	(61.18)	(229.67)	(233.74)	(524.62)	(829.58)
(VIII). Tax expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	21.66	(1.89)	833.57	144.06	986.44	984.83
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(104.54)	(59.29)	(1,063.24)	(377.80)	(1,511.06)	(1,814.46)
(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	(104.54)	(59.29)	(1,063.24)	(377.80)	(1,511.06)	(1,814.46)
(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]	(104.54)	(59.29)	(1,063.24)	(377.80)	(1,511.06)	(1,814.46)
(XVI). Paid-up equity share capital (Face Value of Rs 10. Each)	900.00	900.00	900.00	900.00	900.00	900.00
Reserves Excluding Revaluation reserve/Other Equity	(7,324.21)	(7,219.67)	(6,643.01)	(7,324.21)	(6,643.01)	(6,946.41)
(XVII) Earnings Per Equity Share (for Continuing Operartion) (of Rs 10/- each) (not annualised):						
(a) Basic	(1.16)	(0.66)	(11.81)	(4.20)	(16.79)	(20.16)
(b) Diluted	(1.16)	(0.66)	(11.81)	(4.20)	(16.79)	(20.16)
(XVIII) Earnings Per equity Share (for discontinued Operartion)(of Rs 10/- each) (not annualised):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
(XIX) Earnings Per Equity Share (for Continuing and discontinued Operartion)(of Rs 10/- each) (not annualised):						
(a) Basic	(1.16)	(0.66)	(11.81)	(4.20)	(16.79)	(20.16)
(b) Diluted	(1.16)	(0.66)	(11.81)	(4.20)	(16.79)	(20.16)

See accompanying notes to the financial results

For ARUNA HOTELS LIMITED

R. David

Managing Director

Notes:

1. The standalone Unaudited financial results were reviewed by the Audit Committee of the Board and Subsequently approved by the Board of Directors at its meeting held February 11, 2020. The Unaudited financial results for the Quarter and Nine Months ended 31.12.2019 have been Subjected to Limited review by the Statutory Auditor.
2. These standalone Unaudited 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 (as amended) issued there under and the other accounting principles generally accepted in India.
3. The standalone financial results for the quarter and Nine Months ended 31.12.2019 are available on the Bombay Stock Exchange website ([URL:www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([URL: www.arunahotels.com](http://www.arunahotels.com)).
4. Interest on Term Loan and Interest to Others have been capitalized, as applicable, as they relate to Capital Items
5. Previous Quarter's accounting years figures have been regrouped wherever necessary.
6. Disclosure of segment wise information is not applicable as Hoteliering is the Company's only Business segment.

Date: 11.02.2020

Place: Chennai

For Aruna Hotels Limited



Managing Director

(DIN :08539011)





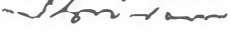
BALA & Co., Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Boards of Directors
Aruna Hotels Limited**

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Aruna Hotels Limited (the "Company") for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and 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, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 as 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which is to be disclosed, or that it contains any material misstatement.

For Bala & Co.
Chartered Accountants
ICAI Firm Registration number: 0003185


Sriram Visvanathan
Partner
Membership No.: 216203
UDIN: 20216203AAAABS7877
Date: 11/02/2020



Place: Chennai

"Sri Guru Nivas"

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