



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

November 14, 2024
Chennai

To,
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 (14.11.2024), the Board, inter alia, has considered and approved the unaudited standalone financial results of the company for the quarter and half year ended September 30, 2024 along with the Limited Review Report of the Statutory Auditors as recommended by the Audit Committee.

We are also arranging to publish the same in the newspaper.

The Board commenced the meeting at 3.00 p.m. and concluded at 7.40 p.m.

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

For **ARUNA HOTELS LIMITED**

Digitally signed by
NARAYANAN
SORNALATHA
SORNALATHA
Date: 2024.11.14 19:37:37
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N.SORNALATHA
COMPANY SECRETARY & COMPLIANCE OFFICER
M.No.: A68185

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 September 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: 14.11.2024
UDIN: 24020202BKHPWH6682



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

Particulars (Refer Notes Below)	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Rs. In Lakhs) (Unaudited)	30.06.2024 (Rs. In Lakhs) (Unaudited)	30.09.2023 (Rs. In Lakhs) (Unaudited)	30.09.2024 (Rs. In Lakhs) (Unaudited)	30.09.2023 (Rs. In Lakhs) (Unaudited)	31.03.2024 (Rs. In Lakhs) (Audited)
(I) Revenue from Operations	631.76	550.66	426.19	1,182.42	724.05	1,731.94
(II) Other Income	3.87	2.54	-	6.41	-	1,228.21
(III) Total Income (i+ii)	635.63	553.20	426.19	1,188.83	724.05	2,960.15
(IV). Expenses						
(a) Cost Materials Consumed	130.02	111.12	62.20	241.15	118.26	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	91.49	24.21	84.80	115.70	161.73	216.64
(e) Finance Cost	37.30	40.77	58.24	78.07	114.38	1,437.35
(f) Depreciation and amortisation expense	87.70	87.10	84.51	174.80	167.34	340.31
(g) Other Expense	302.71	367.86	210.23	670.57	349.70	1,020.87
Total Expenses(IV)	649.22	631.06	499.99	1,280.29	911.41	3,333.96
(V). Profit/(Loss) before Exceptional Items and Tax (III-IV)	-13.59	-77.86	-73.80	-91.46	-187.36	-373.81
(VI). Exceptional items	-	-	-	-	-	-
(VII) Profit/(Loss) Before Tax (V-VI)	-13.59	-77.86	-73.80	-91.46	-187.36	-373.81
(VIII). Tax Expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	-14.93	25.77	19.80	10.85	53.03	76.00
(IX) Net profit/ (Loss) for the period from Continuing Operation after tax (VII-VIII)	1.34	-103.63	-93.60	-102.31	-240.39	-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	1.34	-103.63	-93.60	-102.31	-240.39	-449.81
(XIV) Other Comprehensive Income	-	-	-	-	-	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]	1.34	-103.63	-93.60	-102.31	-240.39	-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	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	10.00	10.00
(a) Basic	0.004	-0.31	-0.28	-0.30	-0.71	-1.33
(b) Diluted	0.004	-0.31	-0.28	-0.30	-0.71	-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

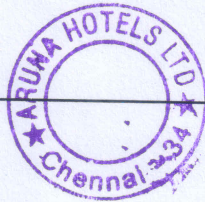
Notes:

- These above standalone results for the Quarter ended 30th September 2024 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on 14th November 2024, The Statutory Auditor of the Company have conducted the limited review of the above Financial Results for the Quarter Ended 30th September 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: 14-11-2024

For Aruna Hotels Limited

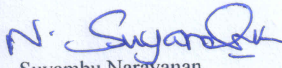

N. Suvambu Narayanan
Suvambu Narayanan
Director & Chairman
DIN:07718798



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 STATEMENT OF ASSETS AND LIABILITIES

Particulars	Amount(Rs. In Lakhs) As at September 30, 2024	Amount(Rs. In Lakhs) As at March 31, 2024
I. Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	17,479.19	17,650.13
(b) Capital Work-In-Progress	-	-
(c) Financial Assets		
(i) Others	47.12	37.55
(d) Other non-current assets	92.48	73.81
	17,618.79	17,761.49
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	162.99	103.34
(ii) Cash and cash equivalents	6.42	8.75
(b) Inventory	32.79	57.52
(c) Other current assets	57.28	50.49
	259.48	220.10
Total Assets	17,878.27	17,981.53
II. Equity and Liabilities		
Equity		
(a) Equity Share Capital	3,390.00	3,390.00
(b) Other Equity	-835.64	-733.34
	2,554.36	2,656.66
Liabilities		
Non- Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	11,305.59	11,471.70
(b) Provisions	2.03	1.99
(c) Deferred Tax Liabilities (Net)	2,282.44	2,271.59
(d) Other Non-current liabilities	109.30	109.30
	13,699.36	13,854.58
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	340.88	314.72
(ii) Other financial liabilities	1,116.10	970.18
(b) Other Current liabilities	167.59	185.39
	1,624.57	1,470.29
Total Equity and Liabilities	17,878.27	17,981.53
Place: Chennai	For Aruna Hotels Limited	
Date: 14-11-2024	 N. Suyambu Narayanan Director & Chairman DIN:07718798	
		

ARUNA HOTELS LIMITED

Statement of Cash Flows

(All amounts are in Indian Rupees except share data or as stated)

(Rs in Lakhs)

Particulars	For the period ended on 30-09-2024	For the period ended on 31-03-2024
Profit before taxation	-91.452	-373.81
Adjustments for:		
Depreciation	174.8	340.31
Interest received	-	-2.78
Interest expense	78.07	193.37
Non Cash Adjustments		0.31
Operating cash flow before changes in working capital	161.418	157.4
Adjustments for changes in:		
Inventories	24.73	-21.11
Other current assets	-6.79	40.46
Trade Receivables	-59.65	-55.83
Other current liabilities	-17.85	213.6
Other Non current liabilities	0	25.9
Trade payables	26.16	141.18
Other financial liabilities		0
Other non current assets	-28.23	7.35
Cash generated from operations	-61.63	351.55
Income taxes paid	-	-
Net cash from operating activities-A	99.788	508.95
Cash flows from investing activities		
Change in Property, Plant & Equipment	-3.85	-154.54
Decrease/(Increase) in non-current assets	-	0
Interest received	-	2.78
Net cash used in investing activities-B	-3.85	-151.76
Cash flows from financing activities		
Proceeds from Issue of Share Capital	0	-5
Increase/(Decrease) in other current financial liability	0	
(Repayment) from long term borrowings	-166.09	-706.92
Proceeds from long term borrowings	145.9	497.19
Interest paid	-78.07	-193.37
Net cash used in financing activities-C	-98.26	-408.1
Net increase in cash and cash equivalents - (A+B+C)	-2.322	-50.91
Cash and cash equivalents at the beginning of year	8.75	59.65
Cash and cash equivalents at the end of year	6.428	8.74
Cash and cash equivalents consists of:		
Cash in hand	5.94	8.27
Balances with banks		
in current deposits	0.49	0.48
in fixed deposits	0	0
	6.43	8.75

Place: Chennai
Date: 14-11-2024

For Aruna Hotels Limited

Suyambu Narayanan

Suyambu Narayanan
Director & Chairman
DIN:07718798

