



# ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

February 12, 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 (12.02.2024), the Board, inter alia, has considered and approved the unaudited standalone financial results of the company for the quarter and nine months ended December 31, 2023 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 4.30 p.m. and concluded at 5.35 p.m.

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

for **ARUNA HOTELS LIMITED**

*K. Lakshmi*

**K.LAKSHMI**

**COMPANY SECRETARY & COMPLIANCE OFFICER**

**M.No.: A46692**



Encl: a/a



**BALA & Co.,**  
Chartered Accountants

**Independent Auditor's Review Report on Unaudited standalone financial results of Aruna Hotels Limited for the quarter ended 31 December 2023 and year-to-date results for the period from 1 April 2023 to 31 December 2023 pursuant to Regulation 33 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, 2023, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended December 31, 2023 (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 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. 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 is 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.

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Chennai 600 020. Mobile - +91 98415 97680 / 95660 13657  
Email - contact@balacoca.net





**BALA & Co.,**  
Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting standards("Ind AS") specified under section 133 of Companies act 2013 as amended, read with relevant rules issued thereunder and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms of listing 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

*Sriram*

**Sriram Visvanathan**  
Partner (Membership No.: 216203)  
Place: Chennai  
Date: 12/02/2024  
UDIN: 24216203BKAFYB2456



New No 4, Old No 10, 7th Cross Street, Karpagam Gardens, Adyar,  
Chennai 600 020. Mobile - +91 98415 97680 / 95660 13657  
Email - contact@balacoca.net

**ARUNA HOTELS LIMITED**  
CIN : LI5421TN1960PLC004255

Regd Office : - Aruna Centre, 145, Sterling Road, Nungambakkam, Chennai - 600 034  
Phone: 044 45884580, Email id: directorsaruna@gmail.com: website: www.arunahotels.com

**UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2023**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	387.32	426.19	33.17	1,111.37	38.58	196.57
(II) Other Income	0.19	-	-	0.19	1.31	2,410.33
(III) Total income (I+II)	387.51	426.19	33.17	1,111.56	39.88	2,606.90
(IV). Expenses						
(a) Cost of Materials consumed	81.72	62.20	56.52	199.98	67.40	83.93
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expense	28.24	26.40	23.31	79.42	70.42	97.89
(e) Finance Cost	43.48	58.24	62.30	157.87	87.25	1,239.38
(f) Depreciation and amortisation expense	86.05	84.51	81.32	253.39	188.25	281.82
(g) Other expenses	258.22	268.64	91.31	718.47	194.92	2,070.67
<b>Total Expenses(IV)</b>	<b>497.72</b>	<b>499.99</b>	<b>314.76</b>	<b>1,409.13</b>	<b>608.24</b>	<b>3,773.70</b>
(V). Profit / (Loss) before exceptional items and Tax (III-IV)	(110.21)	(73.80)	(281.60)	(297.57)	(568.357)	(1,166.79)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(110.21)	(73.80)	(281.60)	(297.57)	(568.36)	(1,166.79)
(VIII). Tax expense						
Current Tax	48.06	19.80	31.06	101.09	25.46	(274.56)
Deferred Tax	-	-	-	-	-	-
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(158.27)	(93.60)	(312.66)	(398.66)	(593.82)	(892.23)
(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	(158.27)	(93.60)	(312.66)	(398.66)	(593.82)	(892.23)
(XIV). Other Comprehensive Income	-	-	-	-	-	2,373.60
(XV) Total Comprehensive Income for the period [ (XIII-XIV) Comprising profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	(158.27)	(93.60)	(312.66)	(398.66)	(593.82)	1,481.37
(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) Earnings Per Equity Share ( for Continuing Operation):						
Nominal Value of share (Rs)	10	10	10	10	10	10
(a) Basic	(0.47)	(0.28)	(0.92)	(1.18)	(1.75)	(2.63)
(b) Diluted	(0.47)	(0.28)	(0.92)	(1.18)	(1.75)	(2.63)
(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	(0.47)	(0.28)	(0.92)	(1.18)	(1.75)	(2.63)
(b) Diluted	(0.47)	(0.28)	(0.92)	(1.18)	(1.75)	(2.63)

See accompanying notes to the financial results

**Notes:**

- These above standalone results for the Quarter and Nine Months Ended 31st December 2023 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on February 12, 2024. 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 2023
- 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 regrouped / recast as necessary
- Disclosure of segment wise information is not applicable to the Company.

Place: Chennai  
Date: 12-02-2024

For Aruna Hotels Limited

Suyambu Narayanan  
Chairman & Director  
DIN: 07718798

