



# ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

September 22, 2021  
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 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI 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 Wednesday, September 22, 2021, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 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 & COMPANY SECRETARY**

Encl: a/a



**BALA & Co.,**  
Chartered Accountants

**Independent Auditors Review Report on Financial Information on the Quarterly unaudited Financial Results for the Period Ending On 30<sup>th</sup> June 2021 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation 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 June 30, 2021, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 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. 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.

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 prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies

New No 4, Old No 10, 7th Cross Street, Karpagam Gardens, Adyar,  
Chennai 600 020. Mobile - +91 98415 97680 / 9566013657  
Email - [contact@balacoca.net](mailto:contact@balacoca.net)





**BALA & Co.,**  
Chartered Accountants

and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 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: 22/09/2021  
UDIN: 21216203AAAAHB6204

---

New No 4, Old No 10, 7th Cross Street, Karpagam Gardens, Adyar,  
Chennai 600 020. Mobile - +91 98415 97680 / 9566013657  
Email - [contact@balacoca.net](mailto:contact@balacoca.net)

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)				
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30,2021				
Particulars (Refer Notes Below)	Quarter Ended			Year Ended
	June 30,2021 Unaudited	March 31,2021 Audited	June 30,2020 Unaudited	March 31,2021 Audited
(i) Revenue from Operations	-	30.84	-	30.84
(ii) Other Income	0.83	1.93	-	1.93
(iii) Total income (i+ii)	0.83	32.77	-	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	10.15	144.4	8.33	172.27
(e) Finance Cost	71.89	147.83	29.28	520.41
(f) Depreciation and amortisation expense	19.62	19.62	19.62	78.47
(g) Other expenses	29.17	28.83	24.83	135.94
(iv) Total Expenses	130.82	340.68	82.06	907.07
(v). Profit / (Loss) before exceptional items and Tax ((iii-iv)	-130.00	-307.9	-82.06	-874.3
(vi). Exceptional Items	-	-	-	-
(vii) Profit / (Loss) before tax (v-vi)	-130.00	-307.9	-82.06	-874.3
(viii). Tax expense	-2.4	141.39	-7.67	133.67
Current Tax	-	-	-	-
Deferred Tax	-2.4	141.39	-7.67	133.67
(ix) Net Profit / (Loss) for the period from Continuing operation after tax (vii-viii)	-127.59	-449.29	-74.39	-1007.96
(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	-127.59	-449.29	-74.39	-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]	-127.59	-449.29	-74.39	-1,007.96
(xvi). Paid-up equity share capital {Face Value of Rs 10.Each}	900.00	900.00	900.00	900.00
(xvii) Earnings Per Equity Share (for Continuing Operation):				
Nominal Value of share (Rs)	10	10	10	10
{EPS not annualised}				
(a) Basic	-1.42	-4.99	-0.83	-11.2
(b) Diluted	-1.42	-4.99	-0.83	-11.2
(xviii) Earnings Per equity Share (for discontinued Operation)				
Nominal Value of share (Rs)	10	10	10	10
{EPS not annualised}				
(a) Basic	-	-	-	-
(b) Diluted	-	-	-	-
(xix) Earnings Per Equity Share (for Continuing and discontinued Operation)				
Nominal Value of share (Rs)	10	10	10	10
{EPS not annualised}				
(a) Basic	-1.42	-4.99	-0.83	-11.2
(b) Diluted	-1.42	-4.99	-0.83	-11.2

See accompanying notes to the financial results

Notes:

- These above standalone results for the Quarter Ended 30th June 2021 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on 22 September, 2021. The Statutory Auditor of the Company have conducted the limited review of the above Financial Results for the Quarter Ended 30th June 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.
- Since the beginning of 2020 until now, the global wide spread of COVID-19 is a fluid and challenging situation facing all the industries. The Company has taken all possible effective measures to limit and keep the impact of COVID-19 under control in order to ensure business continuity with minimal disruption. The Company has considered internal and external information while finalizing various estimates in relation to its financial results captions upto the date of approval of the financial results by the Board of Directors. The Company will continue to pay close attention to the development of COVID-19, and will further evaluate and actively respond to such impact on the financial position and financial performance of the Company.

Place: Chennai  
Date: 22.09.2021

For Aruna Hotels Limited  
*M. Miralidharan*  
M. Miralidharan  
Director  
DIN: 07092976

