



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

February 06, 2021
Chennai

To,
The Manager – Listing Department,
The BSE Limited
Phirozejeejeebhoy Towers,
Dalal Street,
Mumbai 400001

Scrip Code: 500016

Dear Sir / Madam,

Sub: Unaudited Financial Results for the quarter ended December 31, 2020

We are pleased to forward herewith Unaudited Standalone Financial Results of the Company for the quarter ended December 31, 2020 along with the Auditor's Limited Review Report in compliance with the requirement of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said financial results have been approved by the Board of Directors at their meeting held on February 06, 2021.

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

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

for **ARUNA HOTELS LIMITED**

K. Lakshmi



K. LAKSHMI
COMPANY SECRETARY

Encl: a/a

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**

We have reviewed the accompanying statement of unaudited Ind AS financial results of **Aruna Hotels Limited** (the "Company") for the quarter ended December 31, 2020 and year to date from April 01, 2020 to December 31, 2020 (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").

This Statement is the responsibility of the Company's Management and has approved by the Company's Board of Directors. It 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.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, 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: 000318S

V. Ariram
Sriram Visvanathan

Partner

Membership No.: 216203

UDIN: 21216203AAAABP4664

Place: Chennai; Date: 06/02/2021

(Rs in lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2020						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	-	-	-	-	-	-
(II) Other Income	-	-	1.89	-	7.50	10.49
(III) Total income (i+ii)	-	-	1.89	-	7.50	10.49
(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	11.76	7.78	13.56	27.87	26.39	37.23
(e) Finance Cost	219.79	123.50	16.38	372.57	47.30	403.06
(f) Depreciation and amortisation expense	19.62	19.62	19.90	58.85	59.70	79.60
(g) Other expenses	40.90	41.36	34.93	107.09	107.85	137.01
Total Expenses(IV)	292.06	192.26	84.77	566.38	241.24	656.89
(V). Profit / (Loss) before exceptional items and Tax (III-IV)	(292.06)	(192.26)	(82.88)	(566.38)	(233.74)	(646.40)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(292.06)	(192.26)	(82.88)	(566.38)	(233.74)	(646.40)
(VIII). Tax expense	(2.26)	2.20	21.66	(7.74)	144.06	142.17
Current Tax	-	-	-	-	-	-
Deferred Tax	(2.26)	2.20	21.66	(7.74)	144.06	142.17
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(289.80)	(194.46)	(104.54)	(558.65)	(377.80)	(788.57)
(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	(289.80)	(194.46)	(104.54)	(558.65)	(377.80)	(788.57)
(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]	(289.80)	(194.46)	(104.54)	(558.65)	(377.80)	(788.57)
(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	(8,293.62)	(8,003.82)	(7,324.21)	(8,293.62)	(7,324.21)	(7,734.98)
(XVII) Earnings Per Equity Share (for Continuing Operation) (of Rs 10/- each) (not annualised):						
(a) Basic	(3.22)	(2.16)	(1.16)	(6.21)	(4.20)	(8.76)
(b) Diluted	(3.22)	(2.16)	(1.16)	(6.21)	(4.20)	(8.76)
(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	(3.22)	(2.16)	(1.16)	(6.21)	(4.20)	(8.76)
(b) Diluted	(3.22)	(2.16)	(1.16)	(6.21)	(4.20)	(8.76)

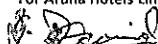
See accompanying notes to the financial results

Notes:

- These above standalone results for the Quarter and Nine Months Ended 31st December 2020 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on February 06, 2021, 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 2020
- 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.
- Figures for the previous Periods have been regrouped and /or reclassified wherever Necessary to confirm with current period Presentation .

Place: Chennai
Date: 06.02.2021

For Aruna Hotels Limited


Managing Director
M S David
DIN:08539011

