



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

11.11.2019

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.11.11.2019.

Scrip Code: 500016

The Board of Directors of the company at their meeting held today, i.e. 11.11.2019. has:
Approved the unaudited standalone financial results for the quarter and half year ended 30.09.2019. A copy of the unaudited financial result as per SEBI Format and Limited Review Report of the statutory Auditors for the quarter and half year ended 30.09.2019 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.



Company Secretary

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 HALF YEAR ENDED SEPTEMBER 30,2019						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	-	-	-	-	-	-
(II) Other Income	2.04	3.57	5.13	5.61	7.72	82.60
(III) Total income (i+ii)	2.04	3.57	5.13	5.61	7.72	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	6.82	6.02	7.17	12.84	11.97	26.25
(e) Finance Cost	252.74	235.64	72.21	488.37	72.21	444.29
(f) Depreciation and amortisation expense	19.90	19.90	-	39.80	-	80.11
(g) Other expenses	20.80	52.12	79.20	72.92	107.74	361.53
Total Expenses(IV)	300.25	313.68	158.58	613.93	191.92	912.18
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	(298.21)	(310.11)	(153.45)	(608.32)	(184.20)	(829.58)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(298.21)	(310.11)	(153.45)	(608.32)	(184.20)	(829.58)
(VIII). Tax expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	(1.89)	124.28	-	122.40	-	984.88
(IX) Net Profit / (Loss) for the period from Continuing operation after tax (VII-VIII)	(296.32)	(434.39)	(153.45)	(730.71)	(184.20)	(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	(296.32)	(434.39)	(153.45)	(730.71)	(184.20)	(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]	(296.32)	(434.39)	(153.45)	(730.71)	(184.20)	(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	-	-	-	-	-	(6,946.41)
(XVII) Earnings Per Equity Share (for Continuing Operation) (of Rs 10/- each) (not annualised):						
(a) Basic	(3.29)	(4.83)	(1.71)	(8.12)	(2.05)	(20.16)
(b) Diluted	(3.29)	(4.83)	(1.71)	(8.12)	(2.05)	(20.16)
(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	(3.29)	(4.83)	(1.71)	(8.12)	(2.05)	(20.16)
(b) Diluted	(3.29)	(4.83)	(1.71)	(8.12)	(2.05)	(20.16)

See accompanying notes to the financial results



ARUNA HOTELS LIMITED
CIN : L15421TN1960PLC004255

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Phone: 04425303404, Email id : directorsaruna@gmail.com: website :www.arunahotels.com

STATEMENT OF ASSETS AND LIABILITES AS AT SEPTEMBER 2019

(Rs in Lakhs)

Particulars	As at	
	30.09.2019	31.03.2019
ASSETS	Unaudited	Audited
NON CURRENT ASSETS		
Property ,Plant and Equipment	10,111.10	10,198.00
Capital Work-In -progress	1,605.42	1,193.96
Other inTangible assets	-	-
Financial Assets		
Investment in Joint ventures and associates	-	-
Investment	-	-
Other Non current financial assets	14.15	14.15
Deferred Tax Assets	-	-
Income Tax assets	-	-
Other non Current Assets	360.69	360.69
Current Assets		
Inventories	-	-
Financial Assets		
Trade and other receivable		
Cash and Cash equivalent	0.30	0.22
Bank balances and other cash and cah equivalent	141.96	230.92
Loans		
other Current financial Assests		
other current assets	347.73	153.93
Total Assets	12,581.34	12,151.88
Equity and Liabilites		
Equy share Capital	1,210.00	1,210.00
other Equity	608.48	1,386.29
Total Equity	1,818.48	2,596.29
LIABILITIES		
Non Current Liability		
Financial Liabilities		
Interest bearing Loans and Borrowing	8,425.52	7,753.85
Other Non current financial Borrowing		
Long term provision		
Deferred Tax Liability	1,101.21	978.82
Other Non current Liabilites		
Current Liabilities		
Financial Liabilities		
Interest bearing Loans and Borrowing		
Trade payble	91.04	31.38
other current financial liabilites	1,065.47	423.55
other Current liabilites	79.62	367.99
Total of Equity and Liabilities	12,581.34	12,151.88



ARUNA HOTELS LIMITED

Standalone Cashflow Statement for the half year ended 30th September 2019

(Rs in Lakhs)

Particulars	For the period ended on Sept 30, 2019	For the year ended on March 31, 2019
Profit before taxation	(608.32)	(829.58)
Adjustments for:		
Depreciation	39.80	80.11
Interest accrued yet to be paid		
Interest received	(8.05)	(9.05)
Interest expense	488.37	444.02
Operating cash flow before changes in working capital	(88.21)	(314.51)
Adjustments for changes in:		
Other current assets	(193.80)	(120.23)
Other current liabilities	(288.37)	258.98
Trade payables	59.66	15.61
Cash generated from operations	(510.71)	(160.15)
Income taxes paid	-	-
Net cash from operating activities-A	(510.71)	(160.15)
Cash flows from investing activities		
Change in Capital work in progress	(411.45)	(805.05)
Proceeds from sale of assets	-	-
Interest received	8.05	9.05
Net cash used in investing activities-B	(403.40)	(796.01)
Cash flows from financing activities		
Increase/(Decrease) in other current financial liability	641.91	423.55
Proceeds/(Repayment) from long term borrowings	671.67	6,310.80
Decrease/(Increase) in non-current assets	-	(360.69)
Interest accrued yet to be paid		
Interest paid	(488.37)	(444.02)
Net cash used in financing activities-C	825.22	5,929.65
Net increase in cash and cash equivalents - (A+B+C)	(88.89)	4,973.49
Cash and cash equivalents at the beginning of year	231.15	(4,742.34)
Cash and cash equivalents at the end of year	142.25	231.15
Cash and cash equivalents consists of:		
Cash in hand	0.30	0.22
Balances with banks		
in current deposits	129.88	218.85
in fixed deposits	12.07	12.07
	142.25	231.15



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 on November 11, 2019. The Unaudited financial results for the Quarter and half Year ended September 30, 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 / half year ended September 30,2019 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. Disclosure of segment wise information is not applicable as Hoteliering is the Company's only business segment.

Date: 11.11.2019

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 September 30, 2019 and year to date from April 01, 2019 to September 30, 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"). Attention is drawn to the fact that the figures for net cash outflows (inflows) for the corresponding period from April 01, 2019 to September 30, 2019, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to review.

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.

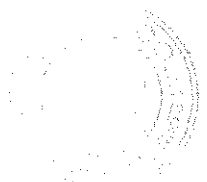
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 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: 19216203AAAAY6697


"Sri Gurus" November 2019, Chennai

11th Nov 19

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