



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

03.07.2018

To

The Manager

M/s. Bombay Stock Exchange Ltd.

Floor no 25, PJ Towers,

Datal Street, Mumbai-400001

Dear Sir,

SUB: Submission of Revised Audited Financial Results of M/s Aruna Hotels Limited for the Quarter and year ended 31.03.2018, as per the regulation 33 of SEBI (Listing obligation and Disclosure Requirement) Regulation, 2015.

REF:

1. BSE Email Dt.22.06.2018 Towards discrepancies in Financial Results of the Company for the quarter and year ended March 2018.
2. Scrip Code :500016

With reference to the above your mail dt.22.06.2018 , We are herewith filling the revised audited financial results of M/s Aruna Hotels Limited for the Quarter and year ended 31.03.2018, as per the regulation 33 of SEBI (Listing obligation and Disclosure Requirement) Regulation, 2015, for the above mentioned Company for your perusal and record.

Thanking You,

for Aruna Hotels Limited


(Ajay Shukla)

Company Secretary

ARUNA HOTELS LIMITED
CIN : L15421TN1960PLC004255
Regd Office : - Aruna Centre, 145, Sterling Road, Nungambakkam, Chennai - 600 034
Phone :044-3988 44 Fax:044-3041 4999
Email id :directorsaruna@gmail.com: website :www.arunahotels.com

(Rupees in lakhs except EPS)

| AUDITED FINANCIAL RESULT FOR THE QUARTER ENDED MARCH 31,2018 | | | | | |
|---|-----------------|------------------|-----------------|-----------------|-----------------|
| Particulars | Quarter Ended | | | Year Ended | |
| | March 31,2018 | December 31,2017 | March 31,2017 | March 31,2018 | March 31,2017 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Revenue from operation | - | - | - | - | - |
| 2. Other Income | 101.36 | 3.11 | 173.65 | 114.45 | 181.05 |
| 3. Total income (1+2) | 101.36 | 3.11 | 173.65 | 114.45 | 181.05 |
| 4. 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 | 6.14 | 5.76 | 5.55 | 21.12 | 15.46 |
| (e) Finance Cost | 0.01 | 6.47 | 5.82 | 28.47 | 5.97 |
| (f) Depreciation and amortisation expense | 144.05 | - | 145.29 | 144.05 | 145.29 |
| (g) Other Expenses | 61.86 | 22.96 | 139.95 | 245.86 | 531.45 |
| Total Expenses (4) | 212.06 | 35.18 | 296.60 | 439.51 | 698.18 |
| 5. Profit / (Loss) from operations before exceptional items and tax (3-4) | (110.70) | (32.07) | (122.95) | (325.05) | (517.13) |
| 6. Exceptional items | - | - | - | - | - |
| 7. Profit / (Loss) before tax (5-6) | (110.70) | (32.07) | (122.95) | (325.05) | (517.13) |
| 8. Tax expense | - | - | - | - | - |
| 9. Net Profit / (Loss) for the period from continuing operations (7-8) | (110.70) | (32.07) | (122.95) | (325.05) | (517.13) |
| 10. Profit/(loss) from discontinued | - | - | - | - | - |
| 11. Net Profit/ (Loss) for the period (9+10) | (110.70) | (32.07) | (122.95) | (325.05) | (517.13) |
| 12. Share of Profit / (loss) of associates * | - | - | - | - | - |
| 13. Minority Interest* | - | - | - | - | - |
| interest and share of profit / (loss) of associates (11+12+13) * | (110.70) | (32.07) | (122.95) | (325.05) | (517.13) |
| 15. Paid-up equity share capital (Face Value of Rs 10/- each) | 900.00 | 900.00 | 900.00 | 900.00 | 900.00 |
| 16. Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised): | | | | | |
| (a) Basic | (1.23) | (0.36) | (1.37) | (3.61) | (5.75) |
| (b) Diluted | (1.23) | (0.36) | (1.37) | (3.61) | (5.75) |
| 19.ii Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised): | | | | | |
| (a) Basic | (1.23) | (0.36) | (1.37) | (3.61) | (5.75) |
| (b) Diluted | (1.23) | (0.36) | (1.37) | (3.61) | (5.75) |

See accompanying note to the Financial Results



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('Rs in lacs)

| | Particulars | As at March 31, 2018 Audited | As at March 31, 2017 Audited |
|---|---|------------------------------------|------------------------------------|
| | ASSETS | | |
| 1 | Non Current Assets | | |
| a | Property, Plant and Equipment | 10,909.89 | 11,147.42 |
| b | Capital Work in Progress | 471.35 | 147.66 |
| c | Goodwill | - | - |
| d | Other Inangible assets | - | - |
| e | Financial Assets | | |
| | Investments | - | - |
| | Loans | - | - |
| | Other Financials Assets | 274.97 | 232.52 |
| f | Other non-current assets | 600.00 | 600.00 |
| | Total Non-Current Assets | 12,256.21 | 12,127.61 |
| 2 | Current Assets | | |
| a | Inventories | - | 28.63 |
| b | Financial Assets | | |
| | Investments | - | - |
| | Trade Receivables | - | - |
| | Cash and cash equivalents | 12.91 | 17.69 |
| | Loans | - | - |
| c | Current tax assets (net) | - | - |
| d | Other current assets | 38.29 | 29.06 |
| | Total Current Assets | 51.20 | 75.37 |
| | TOTAL ASSETS | 12,307.41 | 12,202.97 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| a | Equity Share Capital | 1,210.00 | 1,207.87 |
| b | Other Equity | - | - |
| c | Reserves and surplus | 4,360.19 | 4,757.45 |
| d | Non Controlling Interest | - | - |
| e | Share Application Money Pending Allotment | - | 4,757.67 |
| | Total Equity | 5,570.19 | 10,723.00 |
| | Liabilities | | |
| 1 | Non Current Liabilities | | |
| a | Financial liabilities: | | |
| | Borrowings | 1,568.05 | 1,038.73 |
| b | Provisions | - | - |
| c | Deffered tax liabilities (net) | - | - |
| d | Other non current liabilities | 276.99 | 303.64 |
| | Total Non Current Liabilities | 1,845.04 | 1,342.37 |
| 2 | Current Liabilities | | |
| a | Financial liabilities: | | |
| | Borrowings | - | - |
| | Trade payables | 13.54 | 8.28 |
| | Bank Overdraft | 4,755.25 | - |
| | Other financial liabilities | - | - |
| b | Provisions | 17.62 | 17.62 |
| c | Current tax liabilities (net) | - | - |
| d | Other current liabilities | 105.77 | 111.71 |
| | Total Current Liabilities | 4,892.18 | 137.60 |
| | TOTAL EQUITY AND LIABILITIES | 12,307.41 | 12,202.97 |



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NOTES:

1. 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 relevant rules issued thereunder and the other Accounting principles generally accepted in India . Financial results for the all periods presented have been prepared in accordance with recognition and measurement principles if IND AS .
2. The company is in the Process of updating the details of various litigations filed by the third Parties
3. Reconciliation between Ind AS and previous year GAAP for the year ended 31st March 2018:

(Rs in Lakhs)

| Particulars | Amount |
|--|-----------------|
| Net Profit/(Loss) after tax published as per previous GAAP | (325.05) |
| Ind AS: Adjustments increase/(decrease) | - |
| Other Adjustments | - |
| Total Comprehensive Income/ (Loss) under Ind AS | (325.05) |

4. Reconciliation of total equity as per audited financial statement with total equity as per Ind AS as on 31st March 2018


(Rs in Lakhs)

| Particulars | Amount |
|---|-----------------|
| Total Equity as per audited financial statement | 5,570.19 |
| Effect off: | |
| (i) Audit qualifications: None | - |
| (ii) Change in accounting policies: None | - |
| (iii) Ind AS Adjustments : None | - |
| (iv) Other Adjustments : None | - |
| Total Adjustments | - |
| Total Equity under Ind AS | 5,570.19 |

4. Disclosure of Segment Wise information is not applicable as Hoterliering is companies Only business segment.

Place: Chennai
Date: 29.05.2018

For and on Behalf of the Board of Director


Chief Financial officer





BALA & Co.,
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO
ARUNA HOTELS LIMITED

1. We have audited the accompanying Standalone Financial Statements of Aruna Hotels Limited (The Company), for the quarter ended 31 March 2018 and year to date results for the period from 01 April 2017 to ended 31st March 2018 (the Statement), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the Quarter Ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in these Standalone Financial results are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the current and the previous financial years respectively. Also, the figures up to the end of the third quarter of the respective financial years have only been reviewed and not subjected to an audit.

2. These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the reviewed standalone financial statements, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on such Standalone Financial Statements based on our audit of such standalone financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (the Act) read with Rule 7 of the Companies (Account) Rules, 2014 and other accounting principles generally accepted in India.

3. We conducted our audit in accordance with the auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidences supporting the amounts disclosed in the financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



"Sri Guru Nivas"

F2, No.21, Srinivasa Nagar, Kandanchavadi, Off OMR, Chennai - 600 096.

Mobile Nos: 9841597680 / 9566013657, Email - contact@balacoca.net



BALA & Co.,
Chartered Accountants

4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:

- i Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62 dated July 5, 2016 and
- ii Gives a true and fair view of the financial performance including other financial information for the quarter ended 31 March 2018 as well as the year to date results for the period from 01 April 2017 to March 31, 2018.

For Bala & Co.,
Chartered Accountants
FRN No: 000318S

P.S. Devasenapathy

P.S. Devasenapathy
Partner

M.No:024740
Place: Chennai
Date: 29/05/2018



"Sri Guru Nivas"

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DECLARATION

SUB: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) regulations,2016 and SEBI Circular No CIR/CFD/CMD/56/2016.

In compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended SEBI (Listing Obligations and Disclosure Requirements) Regulations,2016, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27,2016, we do hereby declare that M/s Bala & Co., Chartered Accountants (FRN No: 000318S),Statutory Auditors of our Company , have issued an Audit report with unmodified opinion on Audited Financial Results for the Company for the quarter and year ended March 31,2018.

Kindly take this declaration on your Record.

P.Nagaraj
Chief Financial Officer