



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

May 29, 2025
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 (29.05.2025), the Board, inter alia, has considered and approved the following:

Audited standalone financial results of the company for the quarter and year ended March 31, 2025 as recommended by the Audit Committee. The above said audited financial results along with the Auditors Report (with unmodified opinion) and Declaration pursuant to Regulation 33(3) (d) of SEBI Listing Regulations, 2015 are enclosed herewith in terms of Regulation 33 of the SEBI Listing Obligations, 2015.

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

The Board commenced the meeting at 5.00 p.m. and concluded at 9:15 p.m.

Kindly take the above on record and acknowledge receipt.

Thanking you,

Yours faithfully,

for **ARUNA HOTELS LIMITED**

NARAYANAN
SORNALATHA
Digitally signed by
NARAYANAN
SORNALATHA
Date: 2025.05.29 21:26:20
+05'30'

N.Sornalatha
Company Secretary

Encl: a/a

Independent Auditor's Report on the Audited Annual Standalone Financial Results of the Aruna Hotels Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
Aruna Hotels Limited

Report on the Audit of the Financial Results

Opinion:

We have audited the accompanying statement of quarterly and annual standalone Ind AS financial results of **Aruna Hotels Limited** (hereinafter referred to as 'the company') for the quarter ended on 31st March 2025 and for the year ended 31st March 2025 ('the statements') 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) ('Listing regulations'), including the relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net loss after tax and other financial information of the Company for the year ended March 31, 2025 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered accountant of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute



of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or

in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter:

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

We would like to highlight the following matters which have been duly considered in the standalone annual financial results:

- (a) The company had borrowed funds from various group companies. The current year interest payable of Rs.12.72 crores to such group companies have been waived off which is shown under Other Income for the FY 24-25.

Our opinion is not modified in respect of the other matters.

For M/s Bala & Co
Chartered Accountants
ICAI Firm Registration No.: 000318S

N. Visvanathan

VISVANATHAN N
Partner (Membership No.: 020202)
Place: Chennai
Date: May 29, 2025
UDIN: 25020202BMMHNG6102




Aruna Hotels Limited
Statement of Audited Results for the quarter and year Ended March 31 2025

(INR in Lakhs except for Earnings Per share data)

Particulars	Quarter Ended			Year Ended	
	March 31, 2025 (Audited)	Dec 31, 2024 (Audited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Income					
Revenue from Operations	611.03	573.67	620.57	2,367.12	1,731.94
Other Income	1,328.30	1.64	1,228.02	1,336.35	1,228.21
Total	1,939.33	575.31	1,848.59	3,703.47	2,960.15
Expenses					
Cost of Material Consumed	119.25	87.95	118.80		
Purchases of Stock in Trade					
Changes in inventories	119.25	87.95	118.80	448.35	318.79
Cost of Materials Consumed	107.62	89.90	26.68	313.22	109.07
Employee Benefit Expense	1,309.32	36.26	1,279.48	1,423.65	1,437.35
Finance Costs	53.23	53.42	86.92	281.45	340.31
Depreciation and amortization expenses	239.87	310.19	412.95	1,220.63	1,128.44
Other expenses					
Total	1,829.29	577.73	1,924.83	3,687.29	3,333.96
Profit/(Loss) before Exceptional Items and tax	110.04	-2.42	-76.24	16.18	-373.81
Exceptional Items	-	-	-	-	-
Profit/(Loss) before tax	110.04	-2.42	-76.24	16.18	-373.81
Tax expense					
Current Tax	-	-	-	-	-
Deferred Tax	-43.25	-54.83	-25.09	-87.23	76.00
Profit/(Loss) for the period from continuing operations	153.29	52.42	-51.15	103.41	-449.81
Profit/(Loss) from discontinued operations	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-
Profit/(Loss) for the period	153.29	52.42	-51.15	103.41	-449.81
Other Comprehensive (Income)/Loss	6.40		-3.82	6.40	-3.82
Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period	146.89	52.42	-47.34	97.00	-445.99
Earnings per equity share					
Basic	0.43	0.15	-0.14	0.29	-1.32
Diluted	0.43	0.15	-0.14	0.29	-1.32

Notes to Statement of audited financial results for the quarter and year ended March 31, 2025:

1	<p>The audited financial results for the year ended 31 March 2025 has been prepared on the basis of the annual financial statements in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act, 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 29, 2025. The Statutory Auditors of the Company have expressed an unmodified opinion on the audited financial results for the year ended March 31, 2025.</p>
2	<p>The Company participates in chit fund schemes wherein monthly contributions are made as part of subscription to various chit funds. It is classified under other current assets. As of the reporting date, the Company has paid contributions for Six months towards these schemes.</p> <ul style="list-style-type: none"> • The amounts paid towards chit fund subscriptions are recognized under Other Current Assets in the Balance Sheet as prepaid advances. • The chit fund contributions represent payments made to participate in chit schemes managed by external chit fund companies. • The company has not yet drawn any amount from these chit funds; hence, no financial liability has been recognized in the books in relation to these schemes. • If the company draws amounts from the chit fund in future and becomes liable to repay, such liabilities will be recognized as financial liabilities and measured at amortized cost in accordance with Ind AS 109 - Financial Instruments, applying discounting where applicable
3	<p>The Company had previously issued preference shares which were due for redemption in earlier years. However, redemption could not be completed in the scheduled year due to the absence of profits and inability to raise fresh equity.</p> <p>During the financial years 2022-23 and 2023-24, the Company undertook the following actions with respect to unpaid or unclaimed redemption amounts:</p> <ul style="list-style-type: none"> • A sum of ₹6 Lakhs was transferred to the Investor Education and Protection Fund (IEPF) during the year 2022-23. • A sum of ₹5 Lakhs was transferred to the IEPF during the year 2023-24. • Additionally, ₹16 Lakhs has been earmarked for redemption during the financial year 2024-25 to those preference shareholders who have confirmed their claim. <p>The Company has sent confirmations to all preference shareholders and has received responses from certain parties. The redemption amounts due to shareholders who have responded will be paid in the FY 2024-25.</p> <p>Any redemption amount of preference shares that remains unpaid or unclaimed after</p>

	<p>this period will be transferred to the IEPF in accordance with the provisions of Section 125 (previously Section 205C) of the Companies Act, 2013.</p> <p>The Company continues to monitor and comply with all regulatory requirements concerning the redemption of preference shares and transfer of unclaimed amounts to the IEPF</p>
4	The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the limited reviewed year to date figures upto the quarters ended December 31, 2024 and December 31, 2023 respectively.
5	The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable
6	The above audited financial results of the Company are available on the Company's website (www.arunahotels.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.
<p>Date – 29.05.2025 Place – Chennai</p> <p style="text-align: right;">For Aruna Hotels Ltd.,</p> <p style="text-align: right;"><i>N. Suyambu</i> Suyambu Narayanan Chairman & Director DIN – 07718798</p> 	

Aruna Hotels Limited
Audited Statements of Assets & Liabilities as at March 31, 2025

(All amounts are in Indian Rupees except share data or as stated)

Particulars	Note	Amount(Rs. In Lakhs) As at March 31, 2025	Amount(Rs. In Lakhs) As at March 31, 2024
I. Assets			
Non-Current Assets			
(a) Property, Plant and Equipment	1	17,409.38	17,650.13
(b) Capital Work-In-Progress			
(c) Financial Assets			
(i) Others	2	64.02	37.55
(d) Loans and advances			
(e) Other non-current assets	3	73.77	73.81
		17,547.17	17,761.49
Current Assets			
(a) Financial Assets			
(i) Trade Receivables	4	101.71	103.34
(ii) Cash and cash equivalents	5	3.46	8.75
(b) Inventory	6	44.11	57.52
(c) Other current assets	7	73.38	50.55
		222.65	220.17
Total Assets		17,769.82	17,981.66
II. Equity and Liabilities			
Equity			
(a) Equity Share Capital	8	3,390.00	3,390.00
(b) Other Equity	8(a)	-636.33	-733.34
		2,753.67	2,656.66
Liabilities			
Non- Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	9	11,110.94	11,471.68
(b) Provisions	10	13.19	1.99
(c) Deferred Tax Liabilities (Net)	11	2,184.36	2,271.59
(d) Other Non-current liabilities	12	105.83	109.30
		13,414.31	13,854.55
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	13	321.32	314.72
(ii) Other financial liabilities	14	1,109.27	970.18
(b) Other Current liabilities	15	171.25	185.55
		1,601.84	1,470.45
Total Equity and Liabilities		17,769.82	17,981.66



ARUNA HOTELS LIMITED
Audited Statement of Cash Flows for the year ended on March 31, 2025

(All amounts are in Indian Rupees except share data or as stated)

Particulars	For the Year ended on 31-Mar-25	For the period ended on 31-Mar-24
Profit before taxation	16.18	(373.81)
Adjustments for:		
Depreciation	281.45	340.31
Interest received	-	(2.78)
Loss/(Gain) on sale of assets	-	0.310
Interest paid	1,286.00	180.490
Non Cash Expenses	-	
Non Cash Income	(6.20)	
Operating cash flow before changes in working capital	1577.43	144.52
Adjustments for changes in:		
Inventory	13.42	(21.11)
Other current assets	(22.83)	40.52
Trade Receivables	1.63	(55.83)
Other current liabilities	126.19	303.45
Other Non current liabilities	7.73	27.20
Trade payables	6.60	141.18
Non Current Financial Assets	(26.42)	7.35
Cash generated from operations	1683.75	587.28
Income taxes paid		
Net cash from operating activities-A	1683.75	587.28
Cash flows from investing activities		
Change in Property Plant and Equipment	(42.25)	(156.59)
Proceeds from sale of assets	-	0.81
Decrease/(Increase) in non-current assets		
Interest received	0.00	2.78
Net cash used in investing activities-B	-42.25	-153.00
Cash flows from financing activities		
Repayment of Preference share capital	-16.000	-6.000
Proceeds from Issue of Share Capital		
Increase/(Decrease) in other current financial liability		
Proceeds from long term borrowings	355.00	497.11
Repayment of long term borrowings	-699.79	-795.81
Interest paid	-1286.00	-180.49
Increase/(Decrease) in current financial liability		
Net cash used in financing activities-C	-1646.79	-485.19
Net increase in cash and cash equivalents - (A+B+C)	(5.29)	(50.91)
Cash and cash equivalents at the beginning of year	8.75	59.65
Cash and cash equivalents at the end of year	3.46	8.74
Cash and cash equivalents consists of:		
Cash in hand		
Balances with banks	2.97	8.27
in current deposits	0.49	0.49
in fixed deposits		
	3.46	8.76





ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

May 29, 2025
Chennai

To,
BSE Limited,
P.J.Towers,
Dalal Street,
Mumbai 400001

BSE Scrip code: 500016
ISIN: INE957C01019

Dear Sir,

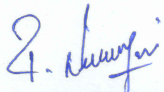
Sub: Declaration in respect of unmodified opinion on audited financial statements for the financial year ended March 31, 2025

Pursuant to Regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company M/s Bala & Co., Chartered Accountants, has issued an unmodified audit report on financial results of the Company for the quarter and year ended March 31, 2025.

Please take the above on record.

Thanking you,

Yours faithfully,
for **ARUNA HOTELS LIMITED**



P NAGARAJ
CHIEF FINANCIAL OFFICER

