



ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

February 14, 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 (14.02.2025), the Board, inter alia, has considered and approved the unaudited standalone financial results of the company for the quarter and nine months ended December 31, 2024 along with the Limited Review Report of the Statutory Auditors as recommended by the Audit Committee.

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

The Board commenced the meeting at 4.30 p.m. and concluded at 8.00 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: 2025.02.14 20:02:50
+05'30'

N.SORNALATHA
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: a/a

ARUNA HOTELS LIMITED
CIN:L15421TN1960PLC004255
Regd Office:- Aruna Centre, 145, Sterling Road, Nungambakkam, Chennai- 600034
Phone: 04425303404, Email id : directorsaruna@gmail.com : Website: www.arunahotels.com

UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED 31 DECEMBER, 2024

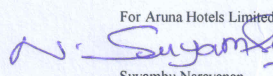
Particulars	Quarter Ended			Nine months Ended		Year Ended
	31.12.2024 (Rs. In Lakhs)	30.09.2024 (Rs. In Lakhs)	31.12.2023 (Rs. In Lakhs)	31.12.2024 (Rs. In Lakhs)	31.12.2023 (Rs. In Lakhs)	31.03.2024 (Rs. In Lakhs)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
(I) Revenue from Operations	573.67	631.76	387.32	1,756.09	1,111.37	1,731.94
(II) Other Income	1.64	3.87	0.19	8.05	0.19	1,228.21
(III) Total Income (I+II)	575.31	635.63	387.51	1,764.14	1,111.56	2,960.15
(IV). Expenses						
(a) Cost Materials Consumed	87.95	130.02	81.72	329.09	199.98	318.79
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in Inventories in finished goods , work-in-Progress and Stock in Trade	-	-	-	-	-	-
(d) Employee benefits expense	89.90	91.49	28.24	205.51	79.42	216.64
(e) Finance Cost	36.26	37.30	43.48	114.33	157.87	1,437.35
(f) Depreciation and amortisation expense	53.42	87.70	86.05	228.22	253.39	340.31
(g) Other Expense	310.19	302.71	258.22	980.86	718.47	1,020.87
Total Expenses(IV)	577.73	649.22	497.72	1,858.01	1,409.13	3,333.96
(V). Profit/(Loss) before Exceptional Items and Tax (III-IV)	(2.42)	(13.59)	(110.21)	(93.87)	(297.57)	(373.81)
(VI). Exceptional items	-	-	-	-	-	-
(VII) Profit/(Loss) Before Tax (V-VI)	(2.42)	(13.59)	(110.21)	(93.87)	(297.57)	(373.81)
(VIII). Tax Expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	(54.83)	(14.93)	48.06	(43.99)	101.09	76.00
(IX) Net profit/ (Loss) for the period from Continuing Opertion after tax (VII-VIII)	52.42	1.34	(158.27)	(49.88)	(398.66)	(449.81)
(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	52.42	1.34	(158.27)	(49.88)	(398.66)	(449.81)
(XIV) Other Comprehensive Income	-	-	-	-	-	3.82
(XV) Total Comprehensive Income for the period [(XIII-XIV) Comprising Profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	52.42	1.34	(158.27)	(49.88)	(398.66)	(445.99)
(XVI) Paid-Up Equity Share Capital (Face Value of Rs.10 each)	3,390.00	3,390.00	3,390.00	3,390.00	3,390.00	3,390.00
(XVII) Earning Per Equity Share (for Continuing Operations):						
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00
(a) Basic	0.15	0.00	(0.47)	(0.15)	(1.18)	(1.33)
(b) Diluted	0.15	0.00	(0.47)	(0.15)	(1.18)	(1.33)
(XIX) Earning per equity Share (for discontinued Operations) (of Rs 10/-each) (not annualised):						
(a) Basic	0.15	0.00	(0.47)	(0.15)	(1.18)	(1.33)
(b) Diluted	0.15	0.00	(0.47)	(0.15)	(1.18)	(1.33)

See accompanying notes to the financial results

Notes:

- These above standalone results for the Quarter and Nine months ended 31st December, 2024 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on 14th February 2025, 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 2024.
- 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 segement wise information is not applicable to the Company.
- The figures for the previous period have been regrouped / reclassified wherever necessary.

Place: Chennai
Date: 14-02-2025

For Aruna Hotels Limited

 Suyambu Narayanan
 Director & Chairman
 DIN:07718798



Independent Auditor's Review Report on Standalone unaudited financial results of Aruna Hotels Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report on Standalone unaudited Financial Results

To,
The Board of Directors of Aruna Hotels Limited
145, Sterling Road,
Nungambakkam, Chennai,
Tamil Nadu-600034

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Aruna Hotels Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the year to-date results for the period from April 1, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been 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 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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 and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, 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



Natesan Visvanathan
Partner (Membership No.: 020202)
Place: Chennai
Date: 14.02.2025
UDIN: **25020202BMMHMZ4899**

