



# ARUNA HOTELS LIMITED

CIN: L15421TN1960PLC004255

May 27, 2026  
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 (27.05.2026), 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, 2026 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 4.00 p.m. and concluded at 9:30 p.m.

Kindly take the above on record and acknowledge receipt.

Thanking you,  
Yours faithfully,

For **ARUNA HOTELS LIMITED**

**N.Sornalatha**  
**Company Secretary**

Encl: a/a



**Independent Auditor's Report on Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To  
The Board of Directors  
Aruna Hotels Limited

We have audited the accompanying Standalone Ind AS Financial Results of Aruna Hotels Limited (the Company") for the Quarter and year ended March 31, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard, and
- (ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended March 31, 2026.

**Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements 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 together with the ethical requirements that are relevant to our audit of the Standalone Ind AS financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Ind AS Financial Results:**

These statements have been prepared on the basis of the Standalone Ind AS Financial Results The Company's Board of Directors are responsible for the preparation of these Standalone Ind AS financial statements that give a true and fair view of the Net Profit and Other Comprehensive Income and other financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process:

#### **Auditor's Responsibility for the Audit of the Standalone Ind AS Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS financial statements as a whole are 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 the users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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)(1) of the Act, we are also responsible for expressing our opinion on whether the company has
- 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, 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 auditors' report to the related disclosures in the financial statements 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 auditors' 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 financial statements, including the disclosures, and whether the financial results represent 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 Matters:**

The audited standalone financial statements include the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 4 quarter of the current financial year which were subject to limited review by us.

**For Venkat & Rangaa LLP**

Chartered Accountants

LLPIN: AAK-5672, FRN No. 4597S

  
**S. Mohan Raajan**  
**Partner**

M.No.206393



Place: Chennai

Date: 27-05-2026

UDIN: **26206393YGTDR1837**

**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**

**AUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED 31 MARCH, 2026**

Particulars	Quarter Ended			Year Ended	Year Ended
	31.03.2026 (Rs. In Lakhs)	31.12.2025 (Rs. In Lakhs)	31.03.2025 (Rs. In Lakhs)	31.03.2026 (Rs. In Lakhs)	31.03.2025 (Rs. In Lakhs)
(Refer Notes Below)	Audited	Audited	Audited	Audited	Audited
(I) Revenue from Operations	623.16	627.40	611.03	2,510.36	2,367.12
(II) Other Income	1,398.40	0.44	1,328.30	1,400.94	1,336.35
<b>(III) Total Income (I+II)</b>	<b>2,021.55</b>	<b>627.84</b>	<b>1,939.33</b>	<b>3,911.30</b>	<b>3,703.47</b>
<b>(IV). Expenses</b>					
(a) Cost Materials Consumed	87.71	100.81	119.25	415.54	448.35
(b) Purchase of stock-in-trade	-	-	-	-	-
(c) Changes in Inventories in finished goods , work-in-Progress and Stock in Trade	9.83	-1.51	-	-	-
(d) Employee benefits expense	120.45	93.84	107.62	398.30	313.22
(e) Finance Cost	1,408.85	22.47	1,309.32	1,488.19	1,423.65
(f) Depreciation and amortisation expense	53.08	52.49	53.23	213.09	281.45
(g) Other Expense	256.63	326.33	239.87	1,080.41	1,220.63
<b>Total Expenses(IV)</b>	<b>1,936.56</b>	<b>594.43</b>	<b>1,829.29</b>	<b>3,595.53</b>	<b>3,687.30</b>
<b>(V). Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>84.99</b>	<b>33.41</b>	<b>110.04</b>	<b>315.77</b>	<b>16.17</b>
(VI). Exceptional items	-	-	-	-	-
<b>(VII) Profit/(Loss) Before Tax (V-VI)</b>	<b>84.99</b>	<b>33.41</b>	<b>110.04</b>	<b>315.77</b>	<b>16.17</b>
<b>(VIII). Tax Expense</b>					
Current Tax	3.02	(3.98)	-	72.25	-
Deferred Tax	24.93	(18.63)	(43.25)	162.62	(87.23)
<b>(IX) Net profit/ (Loss) for the period from Continuing Operation after tax (VII-VIII)</b>	<b>57.04</b>	<b>48.06</b>	<b>153.29</b>	<b>80.90</b>	<b>103.40</b>
<b>(X) Profit/(Loss) from discontinued operations before tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(XI) Tax Expense of discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(XII) profit / (Loss) from discontinued Operations after tax (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(XIII). Profit/(Loss) for the Period</b>	<b>57.04</b>	<b>48.06</b>	<b>153.29</b>	<b>80.90</b>	<b>103.40</b>
(XIV) Other Comprehensive Income	-	-	6.40	-	6.40
(XV) Total Comprehensive Income for the period [ (XIII-XIV) Comprising Profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	57.04	48.06	146.89	80.90	97.00
(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
<b>(XVII) Earning Per Equity Share ( for Continuing Operations):</b>					
Nominal Value of share (Rs)	10.00	10.00	10.00	10.00	10.00
(a) Basic	0.16	0.14	0.43	0.24	0.29
(b) Diluted	0.16	0.14	0.43	0.24	0.29
<b>(XIX) Earning per equity Share (for discontinued Operations) (of Rs 10/-each) (not annualised):</b>					
(a) Basic					
(b) Diluted					

**See accompanying notes to the financial results**

**Notes:**

- These above standalone results for the Quarter and Yearly ended 31st March 2026, 2025 were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on 27th May, 2026, The Statutory Auditor of the Company have conducted the limited review of the above Financial Results for the Quarter and Nine months Ended 31st May 2026 2025.
- 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.
- The figures for the previous period have been regrouped / reclassified wherever necessary.

**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

**AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

Particulars	Amount(Rs. In Lakhs) As at March 31, 2026	Amount(Rs. In Lakhs) As at March 31, 2025
<b>I. Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	17,671.21	17,409.38
(b) Capital Work-In-Progress	-	-
(c) Financial Assets		
(i) Others	173.16	64.02
(d) Other non-current assets	73.77	73.77
	<b>17,918.14</b>	<b>17,547.17</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	131.72	101.77
(ii) Cash and cash equivalents	190.31	3.46
(b) Inventory	57.25	44.11
(c) Other current assets	219.07	73.38
	<b>598.35</b>	<b>222.72</b>
<b>Total Assets</b>	<b>18,516.49</b>	<b>17,769.83</b>
<b>II. Equity and Liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	3,390.00	3,390.00
(b) Other Equity	-555.43	-636.33
	<b>2,834.57</b>	<b>2,753.67</b>
<b>Liabilities</b>		
<b>Non- Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	11,843.83	11,111.00
(b) Provisions	41.98	13.19
(c) Deferred Tax Liabilities (Net)	2,346.98	2,184.36
(d) Other Non-current liabilities	128.50	105.83
	<b>14,361.29</b>	<b>13,414.38</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables	317.69	321.32
(ii) Other financial liabilities	620.98	1,109.27
(b) Other Current liabilities	381.97	171.25
	<b>1,320.64</b>	<b>1,601.84</b>
<b>Total Equity and Liabilities</b>	<b>18,516.49</b>	<b>17,769.83</b>

**ARUNA HOTELS LIMITED**
**Statement of Cash Flows**

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

(Rs in Lakhs)

Particulars	For the period ended on 31/03.2026	For the period ended on 31/03/25
Profit before taxation	243.52	16.81
<b><u>Adjustments for:</u></b>		
Depreciation	213.09	281.45
Interest received	-	
Interest expense		1279.17
Non Cash Adjustments		
<b>Operating cash flow before changes in working capital</b>	<b>456.61</b>	<b>1577.43</b>
Adjustments for changes in:		
Inventories	-13.14	13.42
Other Financial Assets	-109.14	
Other current assets	-145.69	-22.83
Trade Receivables	-29.95	1.63
Other current liabilities	10.82	126.19
Other Non current liabilities	152.49	7.73
Trade payables	0.27	6.6
Other financial liabilities	-236.86	-26.42
Other non current assets		
<b>Cash generated from operations</b>	<b>85.41</b>	<b>1683.75</b>
Income taxes paid	-	
<b>Net cash from operating activities-A</b>	<b>85.41</b>	<b>1683.75</b>
<b>Cash flows from investing activities</b>		
Change in Property, Plant & Equipment	-474.92	-42.25
Decrease/(Increase) in non-current assets	-	
Interest received	-	
<b>Net cash used in investing activities-B</b>	<b>-474.92</b>	<b>-42.25</b>
<b>Cash flows from financing activities</b>		
Repayment of Preference share capital	-26.00	-16
Proceeds from Issue of Share Capital	-	
Increase/(Decrease) in other current financial liability	-	
(Repayment) of long term borrowings	-	-699.79
Proceeds from long term borrowings	758.83	355
Interest paid		-1286
<b>Net cash used in financing activities-C</b>	<b>732.83</b>	<b>-1646.79</b>
<b>Net increase in cash and cash equivalents - (A+B+C)</b>	<b>343.32</b>	<b>-5.29</b>
Cash and cash equivalents at the beginning	3.46	8.75
Cash and cash equivalents at the end	<b>346.78</b>	<b>3.46</b>
Cash and cash equivalents consists of:		
Cash in hand	4.95	2.97
Balances with banks		
in current deposits	185.36	0.49
in fixed deposits		
	<b>190.31</b>	<b>3.46</b>



# ARUNA HOTELS LIMITED

CIN : L15421TN1960PLC004255

May 27, 2026  
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, 2026

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 Venkat & Rangaa LLP., Chartered Accountants, has issued an unmodified audit report on financial results of the Company for the quarter and year ended March 31, 2026.

Please take the above on record.

Thanking you,

Yours faithfully,  
for **ARUNA HOTELS LIMITED**

**P NAGARAJ**  
**CHIEF FINANCIAL OFFICER**

