

ARUNIS ABODE LIMITED
(Formerly known as M B Parikh Finstocks Limited)
CIN: L70100GJ1994PLC021759

Redg Office: Desai House, Survey No.2523, Costal Highway, Umersadi, Killa Pardi, Valsad, Gujarat - 396125
Corp. Office: 1106, Viva Hubtown, 11th Floor, Western Express Highway, Jogeshwari (East), Mumbai, 400060
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@mbpfin.com; Website: www.mbpfin.com

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2020							
(Rs in Lakhs) Except EPS							
Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Revenue from Operations	39.31	17.52	-	56.83	14.15	1.24
2	Other Income	0.53	3.02	11.12	3.55	3.55	63.70
	Total Income (1+2)	39.85	20.54	11.12	60.39	17.70	64.94
4	Expenses						(0.17)
	a) Changes in inventories of shares						
	b) Employees Benefit Expenses	2.04	2.95	3.83	4.99	7.38	15.03
	c) Finance Costs	-	0.01	0.01	0.01	0.01	-
	d) Depreciation and Amortisation Expenses	0.52	0.52	1.61	1.04	3.14	4.93
	e) Other Expenses	1.30	11.07	2.72	12.36	8.59	38.27
	Total expenses	3.86	14.54	8.17	18.40	19.13	58.06
5	Profit before exceptional items and tax (3-4)	35.99	6.00	2.95	41.99	(1.43)	6.87
6	Exceptional items	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	35.99	6.00	2.95	41.99	(1.43)	6.87
8	Tax Expense						0.32
	a) Current tax	0.81	0.27	(0.76)	1.08	(0.76)	
	Less: MAT credit availed	-	(0.27)	-	(0.27)	-	0.39
	b) Deferred tax	(6.34)	(1.42)	-	(7.76)	-	
	c) Taxation relating to earlier years	-	0.27	-	0.27	-	
	Total tax	(5.53)	(1.42)	(0.76)	(6.68)	(0.76)	9.71
9	Net Profit/ (Loss) for the period (7-8)	41.52	7.15	3.71	48.67	(0.67)	(2.83)
10	Other Comprehensive Income						
	(a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) i. item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income (Net of Taxes)						
11	Total Comprehensive Income for the period (9+10)	41.52	7.15	3.71	48.67	(0.67)	(2.83)
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
13	Earnings per equity share						
	(i) Basic earnings per share (Rs.)	1.38	0.24	0.12	1.62	(0.02)	(0.09)
	(ii) Diluted earnings per share (Rs.)	1.38	0.24	0.12	1.62	(0.02)	(0.09)

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November, 2020 and the Statutory Auditors of the Company have carried out 'Limited Review' of the same.
- Due to the outbreak of Pandemic "Novel Coronavirus" (COVID - 19), the Company continues to take various precautionary measures to protect employees from COVID - 2019 and has encouraged work from home for its employees and maximizing digital modes of communication. Considering the continued uncertainty, the management continues to monitor material changes, if any occurs.
- Name of the Company changed from M B Parikh Finstocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020.
- Previous periods figures have been rearranged/regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

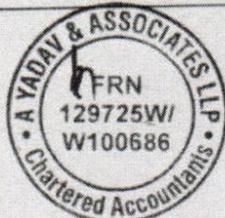
For Arunis Abode Limited
(formerly known as M B Parikh Finstocks Limited)

Sharda
Sharda D. Desai
Director

DIN - 02926512

Place : Mumbai

Date: 11th November, 2020



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs in Lakhs)

	PARTICULARS	For the half year ended 30.09.2020	For the half year ended 31.03.2020
		Unaudited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	41.99	7.86
	Adjustments for:		
	Depreciation and amortisation expenses	1.04	1.79
	Finance Cost	0.01	-0.01
	Loss/(Gain) on Revaluation of Investment	-2.36	22.65
	Loss/(Gain) on Sale of Investment	-1.43	0.03
	Loss/(Gain) on Sale of Property, Plant and Equipment	-	-31.53
	Interest Income	-2.13	-11.84
	Dividend Income	-	-
	IT Refund	-2.57	-
	Rent Received	-	-3.43
	Operating Profit before Working Capital Changes	34.55	-14.48
	Changes in Working Capital		
	Trade Receivables	-31.52	1.02
	Inventories	-	0.24
	Trade Payables	0.78	-1.34
	Other Current Liabilities	-1.16	3.34
	Other Current Assets	-155.03	-5.08
	Taxes Paid (net)	-	-1.72
	Net Cash Flow from/(used in) Operating Activities	-186.94	-3.54
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and equipments	-237.00	-62.90
	Purchase of Investments	403.05	11.76
	Proceeds from sale of Investments	-	42.99
	Proceeds from Sale of Property, Plant and equipments	-	-
	Dividend Received	2.13	11.84
	Interest Received	-	3.43
	Profit on Sale of Investment	3.79	-22.68
	Profit on Sale of Property, Plant and equipment	-	31.53
	Net Cash Flow From Investing Activities	171.97	15.97
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	-	0.01
	Finance Costs	-0.01	0.01
	Net Cash Flow from/ (used in) Financing Activities	-0.01	0.01
	Net Increase/(Decrease) in Cash and Cash Equivalents	19.57	-2.03
	Cash and Cash Equivalents as at the beginning of the period	2.16	4.20
	Cash and Cash Equivalents as at the end of the period	21.74	2.16



Share

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STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2020

SR.NO	PARTICULARS	(Rs in Lakhs)	
		As on 30.09.2020	As on 31.03.2020
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plants & Equipments, Vehicles	80.88	87.92
	(b) Financial Assets		
	(i) Investments	-0.15	216.06
	(ii) Non Current Financial Assets		
	(c) Deferred Tax Assets (Net)	2.37	4.18
	(d) Income Tax Assets (net)		
	Sub total Non - Current Assets	89.10	308.16
2	Current Assets		0.20
	(a) Inventories		
	(b) Financial Assets	31.60	0.08
	(i) Trade Receivable	0.20	162.27
	(ii) Investments	21.74	2.16
	(iii) Cash and Bank Balances	437.00	66.21
	(iv) Other Current Financial Assets		0.04
	(c) Other Current Assets		
	Sub total Current Assets	490.54	230.96
	TOTAL ASSETS	579.64	539.12
A	EQUITY AND LIABILITIES		
1	Equity	300.00	300.00
	(a) Share Capital	250.75	208.08
	(b) Other Equity	556.75	508.08
	Sub total Equity		
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings		
	(ii) Current Borrowings	2.33	2.51
	(iii) Other financial liabilities	0.53	0.74
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Non Current Liabilities	20.04	27.80
	(e) Deferred Tax Liability	22.89	31.04
	Sub total Liabilities		
	TOTAL EQUITY AND LIABILITIES	579.64	539.12



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Independents Auditors' Limited Review Report on Quarterly Standalone financial results for the Quarter and half year ended on September 30th, 2020

To the Board of Directors of
ARUNIS ABODE LIMITED
(Formerly known as M B Parikh Finstocks Ltd.)

- 1) We have reviewed the accompanying standalone unaudited Financial Results ("the Statement") of **Arunis Abode Limited** ("the Company") for the quarter and half year ended on September 30th, 2020 together with notes thereon attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

Figures for quarter and half year ended September 30th, 2020 corresponding quarter and half year ended in the previous year as reported in this standalone financial results are the balancing figures between audited in respect of full financial year and published year to date figures up to the end of the Second quarter and half year of the respective financial year.

- 2) The preparation of this standalone financial Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on 11th November, 2020 has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our limited review of such unaudited interim standalone financial information.
- 3) We have conducted our limited review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4) Based on our limited review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Cont...1

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Delhi Office : House No. 137, Second Floor, Pocket-10, Sector-20, Rohini, New Delhi- 110086.



ISO 9001 : 2015

A YADAV & ASSOCIATES CHARTERED ACCOUNTANTS



Head Office : 208, Abhiraj Complex, Opp. Aerodraft Showroom, B-68, Swastik Society, Navrangpura, Ahmedabad-380009, Gujarat.

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- 5) We draw attention to the statement with regard to following matters:
- Other income includes, income generated from the interest on, other expenses incurred includes expenses relating to Stock exchange.

For :A Yadav & Associates LLP
Chartered Accountants
Firm's Reg No: 129725W/W100686



CA Arvind K. Yadav
Partner

Membership No: 047422

UDIN No. : 20047422AAAAACK9887

11th November 2020

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