

ARUNIS ABODE LIMITED
(formerly known as M.B. Parikh Finstocks Limited)

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.

Corporate Office: 1106, Viva Hubtown, 11th Floor, Western Express Highway, Jogeshwari (East), Mumbai - 400060, Maharashtra, India.

Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

Statement of Standalone Un-audited Financial Results for the quarter ended 30th June 2021

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Un-audited	Audited	Un-audited	Audited
1	Revenue from Operations	30.00	12.15	0.02	105.86
2	Other Income	0.94	0.51	20.52	6.42
3	Total Income (1+2)	30.94	12.66	20.54	112.28
4	Expenses				
	a) Changes in inventories	-	-	-	-
	b) Employees Benefit Expenses	3.64	4.79	2.95	12.47
	c) Finance Costs	-	-	-	-
	d) Depreciation and Amortisation Expenses	1.03	0.52	0.52	2.08
	e) Other Expenses	8.13	10.74	11.07	27.78
	Total expenses	12.80	16.05	14.54	42.32
5	Profit before exceptional items and tax (3-4)	18.14	(3.39)	6.00	69.95
6	Exceptional items	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	18.14	(3.39)	6.00	69.95
8	Tax Expense				
	a) Current tax	1.77	(1.80)	0.27	12.00
	Less: MAT credit availed	-	-	(0.27)	-
	b) Deferred tax	(0.02)	(0.04)	(1.42)	(7.85)
	c) Taxation relating to earlier years	-	-	-	-
	Total tax	1.75	(1.84)	(1.42)	4.15
9	Net Profit/ (Loss) for the period (7-8)	16.39	(1.55)	7.42	65.81
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)	16.39	(1.55)	7.42	65.81
12	Paid-up equity share capital (Face Value of ₹ 10/-each)	300.00	300.00	300.00	300.00
13	Earnings per equity share (In INR)				
	(i) Basic earnings per share (Rs.)	0.55	(0.05)	0.25	2.19
	(ii) Diluted earnings per share (Rs.)	0.55	(0.05)	0.25	2.19

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 7th August, 2021.
- 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.
- The Company incorporated a Wholly Owned Subsidiary company i.e. Arunis Edifice Private Limited on 2nd June, 2021 with a capital contribution of Rs 15,00,000/-.
- The Company started new business activities in the field of 'Real Estate', and accordingly name of the Company was changed from M. B. Parikh Finstocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020. The details as required under Regulation 33(1)(e) read with Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are given here-in-below:

Particulars	Amount (Rs. in Lakhs)	
	Quarter ended 30.06.2021	Year ended 31.03.2021
a. Net Sales / Income from new business activity	30.00	NIL
b. Expenditure towards new business activity	0.16	NIL
c. Net profit / (Loss) after tax from new business activity	29.84	NIL

- The figures for quarter ended 31st March, 2021 are balancing figures between the audited figures in respect of the full financial year upto 31st March, 2021 and unaudited year-to-date figures upto 31st December, 2020.
- Previous periods figures have been rearranged/regrouped wherever considered necessary to confirm to the presentation of the current period.

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



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date : 7th August, 2021

A YADAV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS



Registered Office : Office No. 202, Iscon Atria - I, Iscon Heights, Opp. GEB Training Center, Gotri Road, Baroda - 390 021, India.

Independents Auditors' Limited Review Report on Quarterly Standalone financial results for the Quarter ended on June 30th, 2021

**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 ended on 30th June 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time.

Figures for quarter ended June 30th, 2021 corresponding quarter 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 first quarter 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 August 7th, 2021 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 (except as reported in notes) that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 and other accounting principals 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 amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Ahmedabad
502, Shagan Complex, Opp. Fair Deal House,
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Ahmedabad - 390 007.

Surat
408, 4th Floor, Raina Sagar Apartment,
Mc. Varachha Police Station, Mini Bazar,
Varachha Road, Surat - 395 006.

Mumbai
501 & 502, 5th Floor, Umerji House,
Above Bank of Baroda, Tolly Gully,
Andheri East, Mumbai - 400 069.

Cont.



5. We draw attention to the statement with regard to following matters:-

- Note 2- Which describes the uncertainties relating to the outbreak COVID-19 pandemic and management evaluation of its impact on the company's operations and on the accompanying Statement of the Group as at 30 June 2021, the extent of which is significantly dependent on future developments.
- Note 3- The Company incorporated a Wholly Owned Subsidiary company i.e. Arunis Edifice Private Limited on 2nd June, 2021 with a capital contribution of Rs. 15,00,000/-.
- Note 4- The name of the Company was changed from M. B. Parikh Finstocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020.

For : A Yadav & Associates LLP
Chartered Accountants
FRN: 129725W/W100686


CA Arvind Yadav, Partner
M. No. : 047422



UDIN : 21047422AAAACB3435

Dated : 07th August 2021

Place : Vadodara

ARUNIS ABODE LIMITED
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CIN: L70100GJ1994PLC021759

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Statement of Consolidated Un-audited Financial Results for the quarter ended 30th June 2021

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2021	31.03.2021*	30.06.2020*	31.03.2021*
		Un-audited	Audited	Un-audited	Audited
1	Revenue from Operations	30.00			
2	Other Income	0.94			
3	Total Income (1+2)	30.94			
4	Expenses				
	a) Changes in inventories of shares	-			
	b) Employees Benefit Expenses	3.64			
	c) Finance Costs	-			
	d) Depreciation and Amortisation Expenses	1.03			
	e) Other Expenses	8.58			
	Total expenses	13.25			
5	Profit before exceptional items and tax (3-4)	17.70			
6	Exceptional items	-			
7	Profit/ (Loss) before tax (5-6)	17.70			
8	Tax Expense				
	a) Current tax	1.77			
	Less: MAT credit availed	-			
	b) Deferred tax	(0.02)			
	c) Taxation relating to earlier years	-			
	Total tax	1.75			
9	Net Profit/ (Loss) for the period (7-8)	15.95			
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)	15.95			
12	Paid-up equity share capital (Face Value of ₹ 10/-each)	300.00			
13	Earnings per equity share				
	(i) Basic earnings per share (Rs.)	0.53			
	(ii) Diluted earnings per share (Rs.)	0.53			

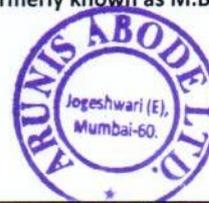
Not applicable, as the Wholly Owned Subsidiary of the Company i.e. Arunis Edifice Private Limited was incorporated on 2nd June, 2021, hence, previous periods figures are not available and applicable.

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 7th August, 2021.

2. 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.

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



Dhara

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 7th August, 2021

A YADAV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS



Registered Office : Office No. 202, Iscon Atria - I, Iscon Heights, Opp. GEB Training Center, Gotri Road, Baroda - 390 021, India.

Independents Auditors' Limited Review Report on Quarterly Consolidated financial results for the Quarter ended on June 30th, 2021

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

1. We have reviewed the accompanying consolidated unaudited Financial Results ('the Statement') of **Arunis Abode Limited** ('the Holding company') and its subsidiaries (the holding company and its subsidiaries together referred to as 'the Group') for the quarter ended on 30th June 2021, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time.

Figures for quarter ended June 30th, 2021 corresponding quarter 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 first quarter of the respective financial year.

2. The preparation of this Consolidated financial Statement is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Company in their meeting held on August 7th, 2021 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 consolidated 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.

We also performed procedures in accordance with the SEBI Circular SEBI/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



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■ **Chennai**
F-3,99/97, Bharan SS Jayam Apartments,
Chennai - 600 092.

■ **Mumbai**
501 & 502, 5th Floor, Umerji House,
Above Bank of Baroda, Tolly Gully,
Andheri East, Mumbai - 400 069.

■ **Hydrabad**
H.No. 1_5_48, Budweiser Rajendra Nagar,
Hydrabad - 500 082.



4. Based on our limited review conducted as stated above, nothing has come to our attention (except as reported in notes) that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013 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 amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the statement with regard to following matters:
- Note 2- Which describes the uncertainties relating to the outbreak COVID-19 pandemic and management evaluation of its impact on the company's operations and on the accompanying Statement of the Group as at 30 June 2021, the extent of which is significantly dependent on future developments.
 - Note 3- The Company incorporated a Wholly Owned Subsidiary company i.e. Arunis Edifice Private Limited on 2nd June, 2021 with a capital contribution of Rs. 15,00,000/-.

Note 4- The name of the Company was changed from M. B. Parikh Finslocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020.

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Dated : 07th August 2021

Place : Vadodara