

# Arunis Abode Limited

CIN : L70100GJ1994PLC021759



Regd. Office : Desai House, S.No. 2523, Coastal highway, Umersadi, Killa Pardi, Dist. Valsad - 396125, Gujarat. Mob.: +91 70456 77788 Website: www.arunis.co

Corp. Office : 501, Flyedge - FP No 765, TPS 111, JN Off SV Road and Kora Kendra Road, Borivali (W) Mumbai- 400092. Mob.: +91 9167869000 Email : corporate@arunis.co

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001.  
Scrip Code: 526935

Dear Sir/Madam,

## Sub: Outcome of the Board Meeting held today i.e., 30<sup>th</sup> May 2023

Pursuant to the provisions of Regulations 30 and 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 30<sup>th</sup> May 2023, inter-alia, considered and approved the following:

1. Standalone & Consolidated Audited Financial Results for the Financial Year ended 31<sup>st</sup> March 2023 (Including the Quarter ended 31<sup>st</sup> March 2023).
2. Reappointment of M/s. M P P S & Co., Chartered Accountants, as Internal Auditors of the Company for Financial Year 2023-24.

Pursuant to the provisions of Regulation 33 of the Listing Regulations, we enclose the following:

- a) Copy of Standalone & Consolidated Audited Financial Results of the Company for the Financial Year ended 31<sup>st</sup> March 2023 (Including the Quarter ended 31<sup>st</sup> March 2023) along with Cashflow Statements and Statement of Assets & Liabilities.
- b) Auditors Report on Standalone & Consolidated Audited Financial Results of the Company for the Financial Year ended 31<sup>st</sup> March 2023 (Including the Quarter ended 31<sup>st</sup> March 2023).
- c) Declaration of Unmodified Opinion pursuant to Regulation 33 (3)(d) of Listing Regulations on Auditors Report on Standalone & Consolidated Audited Financial Results of the Company for the Financial Year ended 31<sup>st</sup> March 2023 (Including the Quarter ended 31<sup>st</sup> March 2023).
- d) The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular No. CIR/CFD/ CMD/4/2015 dated 9th September 2015.

The meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 4:00 P.M. Kindly take the same on your record.

FOR ARUNIS ABODE LIMITED

*Dhara*

Dhara D. Desai  
Managing Director  
DIN: 02926512  
Date: 30-05-2023  
Place: Mumbai



*Heena*

Heena B. Gupta  
CFO  
PAN: BAMPG1328J

**ARUNIS ABODE LIMITED**

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.  
Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra, India.  
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

**Statement of Audited Standalone Financial Results for the quarter and year ended 31.03.2023**

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
2	Other Income	167.20	97.00	40.00	344.20	153.74
3	<b>Total Income (1+2)</b>	(45.99)	41.91	7.39	25.16	26.66
4	<b>Expenses</b>	<b>121.21</b>	<b>138.91</b>	<b>47.39</b>	<b>369.36</b>	<b>180.40</b>
	a) Employee Benefits Expense					
	b) Finance Costs	5.52	8.65	7.41	39.93	25.58
	c) Depreciation	9.73	9.15	1.24	29.45	1.24
	d) Other Expenses	4.46	4.31	1.03	13.97	4.14
	<b>Total expenses</b>	<b>81.82</b>	<b>18.43</b>	<b>99.26</b>	<b>247.24</b>	<b>125.17</b>
5	<b>Profit / (loss) before exceptional items and tax (3-4)</b>	<b>101.53</b>	<b>40.53</b>	<b>108.94</b>	<b>330.59</b>	<b>156.13</b>
6	Exceptional items	19.68	98.38	(61.55)	38.77	24.28
7	<b>Profit / (Loss) before tax (5-6)</b>	-	-	-	-	-
8	<b>Tax Expense</b>	<b>19.68</b>	<b>98.38</b>	<b>(61.55)</b>	<b>38.77</b>	<b>24.28</b>
	a) Current tax					
	b) Taxation relating to earlier years	5.15	4.96	(8.57)	10.11	6.40
	c) Deferred tax	-	0.20	-	(1.23)	(0.12)
	<b>Total Tax</b>	<b>10.42</b>	<b>(1.23)</b>	<b>(0.02)</b>	<b>11.99</b>	<b>(0.09)</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>15.57</b>	<b>3.93</b>	<b>(8.59)</b>	<b>20.87</b>	<b>6.19</b>
10	<b>Other Comprehensive Income</b>	<b>4.11</b>	<b>94.45</b>	<b>(52.96)</b>	<b>17.90</b>	<b>18.08</b>
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-
	b) i. Items that will be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>4.11</b>	<b>94.45</b>	<b>(52.96)</b>	<b>17.90</b>	<b>18.08</b>
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00
13	<b>Earnings per equity share (In INR)</b>					
	(i) Basic earnings per share (₹)	0.14	3.15	(1.77)	0.60	0.60
	(ii) Diluted earnings per share (₹)	0.14	3.15	(1.77)	0.60	0.60

**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 30.05.2023. The Statutory Auditors have expressed an unmodified audit opinion on the financial results.
- These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.
- 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. 09.11.2020. 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	Quarter ended			Year ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
a. Net Sales / Income from new business activity	124.00	97.00	55.00	301.00	120.00
b. Expenditure towards new business activity	4.20	4.20	7.55	21.15	7.55
c. Net profit / (Loss) after tax from new business activity	88.65	68.67	35.11	207.09	83.21

The balance income, expenditure and profit/(loss) pertains to segment of financial instruments.

- The Company incurred a cumulative loss from trading in shares and mutual funds during the quarter and year ended on 31.03.2023 which is grouped in 'Other Expenses'. In comparative quarter and year ended on 31.03.2022, the company earned cumulative gain which is grouped in 'Other Income'.
- The Company availed vehicle loan from bankers in March, 2022 and in August, 2022 for purchase of new vehicles. Accordingly, finance cost and depreciation has increased for the year ended on 31.03.2023.
- During the year from 11.11.2022, Ms. Heena Gupta has been appointed as Chief Financial Officer of the Company and Mr. Denis Desai has resigned from the Company. Therefore, employee benefits expense has decreased compared to the previous quarter.
- The figures for the quarter ended 31.03.2023 are balancing figures between the audited ones in respect of the full financial year and published unaudited year-to-date figures up to the third quarter of the current financial year.
- Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

Place : Mumbai  
Date: 30.05.2023



For Arunis Abode Limited

Dhara D. Desai  
Managing Director  
DIN: 02926512

**ARUNIS ABODE LIMITED**

CIN: L70100GJ1994PLC021759

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

Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra, India.

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

**Standalone Statement of Assets and Liabilities as at 31.03.2023**

Sr. No.	Particulars	(₹ in Lakh)		
		As at 31.03.2023	As at 31.03.2022	As at 01.04.2021
		Audited	Audited	Audited
<b>A</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	(a) Property, Plant & Equipments, Vehicles	198.49	139.65	100.13
	(b) Financial Assets - Investments	394.62	15.00	374.50
	(c) Income-tax Assets (Net)	22.59	20.69	2.78
	<b>Sub Total Non-Current Assets</b>	<b>615.70</b>	<b>175.34</b>	<b>477.41</b>
<b>2</b>	<b>Current Assets</b>			
	(a) Financial Assets			
	(i) Securities for trade	124.39	544.95	1.04
	(ii) Trade Receivable	257.88	-	-
	(iii) Cash and Cash Equivalent	2.22	83.25	129.74
	(iv) Other Bank Balances	0.10	17.60	-
	(v) Other Current Financial Assets	8.74	210.61	-
	(b) Other Current Assets	5.51	0.81	1.45
	<b>Sub Total Current Assets</b>	<b>398.84</b>	<b>857.22</b>	<b>132.23</b>
	<b>TOTAL ASSETS</b>	<b>1,014.54</b>	<b>1,032.56</b>	<b>609.64</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Equity</b>			
	(a) Share Capital	300.00	300.00	300.00
	(b) Other Equity	309.59	291.69	273.61
	<b>Sub Total Equity</b>	<b>609.59</b>	<b>591.69</b>	<b>573.61</b>
<b>2</b>	<b>Liabilities</b>			
	(a) Non-Current Liabilities			
	(i) Non-current Borrowings	102.06	27.19	-
	(ii) Deferred Tax Liability (Net)	31.86	19.86	19.95
	<b>Sub Total Non-Current Liabilities</b>	<b>133.92</b>	<b>47.05</b>	<b>19.95</b>
	(b) Current Liabilities			
	(i) Current Borrowings	243.63	141.80	-
	(ii) Trade payables	4.69	251.19	16.08
	(iii) Other Financial Liabilities	0.11	0.71	-
	(iv) Other Current Liabilities	22.60	0.12	-
	<b>Sub Total Current Liabilities</b>	<b>271.03</b>	<b>393.82</b>	<b>16.08</b>
	<b>Sub Total Liabilities</b>	<b>404.95</b>	<b>440.87</b>	<b>36.03</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,014.54</b>	<b>1,032.56</b>	<b>609.64</b>

**Notes:**

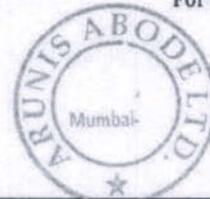
1. During the year, the Company has made investment in optionally convertible redeemable debentures of its Associate Company. Accordingly, non-current investments have increased for the year ended on 31.03.2023.

2. In current year, the management has changed its policy of presentation of funds invested in financial instruments being shares and mutual funds traded in Cash and Future & Options segments. Such securities were hitherto classified as "Investments" which are now classified as "Securities for trade". This voluntary change is made because it provides in more reliable and relevant information to the users of Company's financial results.

Accordingly, the company has presented balance sheet as at the earliest reporting period duly taking into account change in presentation. There is no change in measurement of financial instruments covered in above change as they have been measured at fair value through profit and loss.

3. The Company availed vehicle loan from bankers in March, 2022 and in August, 2022 for purchase of new vehicles. Accordingly, borrowings have increased for the year ended on 31.03.2023.

For Arunis Abode Limited



*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 30.05.2023

**ARUNIS ABODE LIMITED**  
CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.  
Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra,  
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

**Standalone Statement of Cash Flow for the year ended 31.03.2023**

Sr. No.	Particulars	(₹ in Lakh)	
		For the year ended	
		31.03.2023	31.03.2022
		<b>Audited</b>	<b>Audited</b>
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	38.77	24.28
	<b>Adjustments for:</b>		
	Depreciation and amortisation expense	13.97	4.14
	Finance cost	29.45	1.24
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(25.12)	-
	Profit on sale of Property, Plant and Equipment	(0.73)	-
	Interest Income	(17.17)	(9.86)
	Dividend Income	(1.53)	(1.81)
	<b>Operating Profit before Working Capital Changes</b>	<b>37.64</b>	<b>17.99</b>
	<b>Changes in Working Capital</b>		
	Securities for trade	445.68	(543.91)
	Trade Receivables	(257.88)	-
	Financial Assets	198.13	(212.21)
	Other current Assets	(4.70)	0.65
	Trade payables	(246.49)	235.11
	Financial Liabilities	(0.71)	-
	Other current liabilities	22.48	0.12
	Taxes Paid (net)	(10.78)	(24.20)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>183.37</b>	<b>(526.45)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of property, plant and equipment	(87.46)	(43.66)
	Proceeds from sale of property, plant and equipment	15.37	-
	Purchase of debentures	(383.00)	-
	Proceeds from sale of investments	-	374.50
	Purchase of shares of subsidiary	(4.24)	(15.00)
	Proceeds from sale of shares of subsidiary	7.65	-
	Purchase of shares in other companies	(0.03)	-
	Interest received	20.91	11.46
	Dividend received	1.53	1.81
	Rent Received	-	-
	<b>Net Cash Flow From Investing Activities</b>	<b>(429.27)</b>	<b>329.11</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Borrowings	(15.06)	-
	Proceeds from Borrowings	191.76	168.99
	Proceeds From / Investment in Deposits with Bank	17.50	(17.60)
	Interest paid	(29.34)	(0.54)
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>164.86</b>	<b>150.85</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(81.04)</b>	<b>(46.49)</b>
	Cash and Cash Equivalents as at the beginning of the period	83.25	129.74
	Cash and Cash Equivalents as at the end of the period	2.21	83.25

For Arunis Abode Limited

Place : Mumbai  
Date: 30.05.2023



*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

# 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.

### Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India 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 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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 responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 users taken on the basis of these standalone annual financial results.

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

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

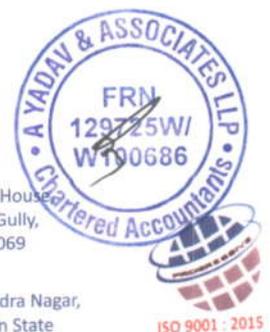
■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



# 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.

- Identify and assess the risks of material misstatement of the standalone annual financial results, 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 through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 standalone annual financial results, including the disclosures, and whether the standalone annual 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.



■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



ISO 9001 : 2015

# 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.

### Other Matter

The standalone annual financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

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



**CA Arvind K. Yadav**, Partner  
Membership No: 047422  
Place: Vadodara,  
Date: 30-May-2023,  
UDIN: 23047422BGUTGU1334

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



ISO 9001 : 2015



### Independent Auditor's Report

To the Board of Directors of **Arunis Abode Limited**

### Report on the audit of the Consolidated Annual Financial Results

#### Opinion

We have audited the accompanying consolidated annual financial results of **Arunis Abode Limited** (hereinafter referred to as the "Holding Company"), its subsidiary and its associate (Holding Company, its subsidiary and its associate together referred to as "the Group"), for the year ended 31 March 2023, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- include the annual financial results of the entities mentioned in Annexure I;
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2023.

#### 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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group 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 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 on the consolidated annual financial results.

#### Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110085

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State





### Independent Auditor's Report

To the Board of Directors of  
**Arunis Abode Limited**

### Report on the audit of the Standalone Annual Financial Results

#### Opinion

We have audited the accompanying standalone annual financial results of **Arunis Abode Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2023.

#### 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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results 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 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 on the standalone annual financial results.

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



ISO 9001 : 2015

# 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.  
consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of each entity.

### Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 users taken on the basis of these consolidated annual financial results.

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

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



# 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.

- Identify and assess the risks of material misstatement of the consolidated annual financial results, 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 through a separate report on the complete set of financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



ISO 9001 : 2015

# 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

### Other Matter(s)

- a. We did not audit the financial statements of 1 subsidiary included in the Consolidated Financial Results, whose financial statements reflect total assets of ₹ 3.23 lakhs as at March 31, 2023 and total revenues of ₹ NIL for the year ended March 31, 2023, total net loss after tax of ₹ 0.46 lakhs for the year ended March 31, 2023 and total comprehensive loss of ₹ 0.46 lakhs for the year ended March 31, 2023 and net cash outflows of ₹ 0.62 lakhs for the year ended March 31, 2023, as considered in the Statement. The Consolidated Financial Results also includes the Group's share of loss after tax of ₹ 0.66 lakhs for the year ended March 31, 2023 and Total comprehensive loss of ₹ 0.66 lakhs for the year ended March 31, 2023, as considered in the Statement, in respect of 1 associate, whose consolidated financial statements have not been audited by us. These financial statements have been audited, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- b. The consolidated annual financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For : **A Yadav & Associates LLP**

Chartered Accountants

FRN: 129725WW100686

**CA Arvind K. Yadav, Partner**

Membership No: 047422

Place: Vadodara,

Date: 30-May-2023,

UDIN: 23047422BGUTGT2722



■ **Ahmedabad**  
502, Shagun Complex, Opp. Fair Deal House,  
Near Swastik Char Rasta, CG Road,  
Ahmedabad - 390 007.

■ **New Delhi**  
House No. 137, Second Floor, Pocket 10,  
Sector 20, Rohini, NEW DELHI-110086

■ **Surat**  
408, 4th Floor, Ratna Sagar Apartment,  
Nr. Varachha Police Station, Mini Bazar,  
Varachha Road, Surat - 395 006.

■ **Chennai**  
F-3,99/37, Sharan SS Jayam Apartments,  
Bazullah Road, T Nagar, Chennai - 600 017.

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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwe! Rajendra Nagar,  
Hydrabad - 500 030, Telangan State



**ARUNIS ABODE LIMITED**  
**CIN: L70100GJ1994PLC021759**

Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.  
Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra, India.  
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

**Statement of Audited Consolidated Financial Results for the quarter and year ended 31.03.2023**

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	167.20	97.00	40.00	344.20	153.74
2	Other Income	(45.38)	41.91	7.55	25.77	27.09
3	<b>Total Income (1+2)</b>	<b>121.82</b>	<b>138.91</b>	<b>47.55</b>	<b>369.97</b>	<b>180.82</b>
4	<b>Expenses</b>					
a)	Employee Benefits Expense	5.51	8.65	7.41	39.92	25.58
b)	Finance Costs	9.77	9.15	1.24	29.49	1.24
c)	Depreciation	4.46	4.31	1.03	13.97	4.14
d)	Other Expenses	82.57	18.47	99.60	247.99	126.55
	<b>Total expenses</b>	<b>102.31</b>	<b>40.57</b>	<b>109.28</b>	<b>331.37</b>	<b>157.50</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>19.51</b>	<b>98.34</b>	<b>(61.73)</b>	<b>38.60</b>	<b>23.32</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>19.51</b>	<b>98.34</b>	<b>(61.73)</b>	<b>38.60</b>	<b>23.32</b>
8	<b>Tax Expense</b>					
a)	Current tax	8.15	4.96	(8.57)	10.11	6.40
b)	Taxation relating to earlier years	-	(1.23)	-	(1.23)	(0.12)
c)	Deferred tax	10.26	0.20	(0.02)	11.83	(0.09)
	<b>Total Tax</b>	<b>18.41</b>	<b>3.93</b>	<b>(8.59)</b>	<b>20.71</b>	<b>6.19</b>
9	<b>Net Profit from continuing operations (7-8)</b>	<b>1.10</b>	<b>94.41</b>	<b>(53.14)</b>	<b>17.89</b>	<b>17.13</b>
10	Share of profit/(loss) of associate	6.55	(4.99)	-	(0.66)	-
11	<b>Net profit for the period (9-10)</b>	<b>7.65</b>	<b>89.42</b>	<b>(53.14)</b>	<b>17.23</b>	<b>17.13</b>
12	<b>Other Comprehensive Income</b>					
a)	i. Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-
b)	i. Items that will be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>7.65</b>	<b>89.42</b>	<b>(53.14)</b>	<b>17.23</b>	<b>17.13</b>
14	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00
15	<b>Earnings per equity share</b>					
(i)	Basic earnings per share (₹)	0.25	2.98	(1.77)	0.57	0.57
(ii)	Diluted earnings per share (₹)	0.25	2.98	(1.77)	0.57	0.57

**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 30.05.2023. The Statutory Auditors have expressed an unmodified audit opinion on the financial results.
- The Holding company incurred a cumulative loss from trading in shares and mutual funds during the quarter and year ended on 31.03.2023 which is grouped in 'Other Expenses'. In comparative quarter and year ended on 31.03.2022, the company earned cumulative gain which is grouped in 'Other Income'.
- The Holding Company availed vehicle loan from bankers in March, 2022 and in August, 2022 for purchase of new vehicles. Accordingly, finance cost and depreciation has increased for the year ended on 31.03.2023.
- During the year in Holding company from 11.11.2022, Ms. Heena Gupta has been appointed as Chief Financial Officer of the Company and Mr. Denis Desai has resigned from the Company. Therefore, employee benefits expense has decreased compared to previous quarter.
- The figures for the quarter ended 31.03.2023 are balancing figures between the audited ones in respect of the full financial year and published unaudited year-to-date figures up to the third quarter of the current financial year.
- Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited

Place : Mumbai  
Date: 30.05.2023



*Dhara D. Desai*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

## ARUNIS ABODE LIMITED

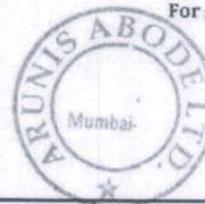
CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.  
 Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra, India.  
 Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

## Consolidated Statement of Assets and Liabilities as at 31.03.2023

Sr. No.	Particulars	(₹ in Lakh)		
		As at 31.03.2023 Audited	As at 31.03.2022 Audited	As at 01.04.2021 Audited
<b>A</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	(a) Property, Plant & Equipments, Vehicles	198.49	139.65	100.13
	(b) Goodwill	0.63	-	-
	(c) Financial Assets			
	(i) Investments accounted for using the Equity Method	6.18	-	-
	(ii) Investments	383.03	-	374.50
	(d) Income-tax Assets (Net)	22.87	20.73	2.78
	<b>Sub Total Non-Current Assets</b>	<b>611.20</b>	<b>160.38</b>	<b>477.41</b>
<b>2</b>	<b>Current Assets</b>			
	(a) Financial Assets			
	(i) Securities for trade	124.39	544.95	1.04
	(ii) Trade Receivable	257.88	-	-
	(iii) Cash and Cash Equivalent	5.17	85.21	129.74
	(iv) Other Bank Balances	0.10	29.60	-
	(v) Other Current Financial Assets	8.74	210.99	-
	(b) Other Current Assets	5.51	0.81	1.45
	<b>Sub Total Current Assets</b>	<b>401.79</b>	<b>871.56</b>	<b>132.23</b>
	<b>TOTAL ASSETS</b>	<b>1,012.99</b>	<b>1,031.94</b>	<b>609.64</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Equity</b>			
	(a) Share Capital	300.00	300.00	300.00
	(b) Other Equity	307.96	290.73	273.61
	<b>Sub Total Equity</b>	<b>607.96</b>	<b>590.73</b>	<b>573.61</b>
<b>2</b>	<b>Liabilities</b>			
	(a) Non-Current Liabilities			
	(i) Non-current Borrowings	102.06	27.19	-
	(ii) Deferred Tax Liability (Net)	31.70	19.86	19.95
	<b>Sub Total Non-Current Liabilities</b>	<b>133.76</b>	<b>47.05</b>	<b>19.95</b>
	(b) Current Liabilities			
	(i) Current Borrowings	242.92	141.80	-
	(ii) Trade payables	4.94	251.52	16.08
	(iii) Other Financial Liabilities	0.81	0.71	-
	(iv) Other Current Liabilities	22.60	0.13	-
	<b>Sub Total Current Liabilities</b>	<b>271.27</b>	<b>394.16</b>	<b>16.08</b>
	<b>Sub Total Liabilities</b>	<b>405.03</b>	<b>441.21</b>	<b>36.03</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,012.99</b>	<b>1,031.94</b>	<b>609.64</b>

Place : Mumbai  
Date: 30.05.2023



For Arunis Abode Limited

*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

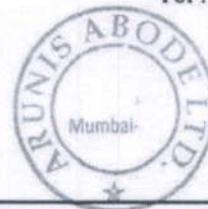
**ARUNIS ABODE LIMITED**  
CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.  
Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400092, Maharashtra, India.  
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

**Consolidated Statement of Cash Flow for the year ended 31.03.2023**

Sr. No.	Particulars	For the year ended	
		31.03.2023	31.03.2022
		Audited	Audited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	38.59	23.32
	<b>Adjustments for:</b>		
	Depreciation and amortisation expense	13.97	4.14
	Finance cost	29.49	1.24
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(25.12)	(81.77)
	Profit on sale of Property, Plant and Equipment	(0.73)	-
	Interest Income	(17.24)	(10.28)
	Dividend Income	(1.53)	(1.81)
	Share in loss of associate	0.66	-
	Profit on disposal of controlling stake in subsidiary	(0.53)	-
	<b>Operating Profit before Working Capital Changes</b>	<b>37.56</b>	<b>(65.16)</b>
	<b>Changes in Working Capital</b>		
	Securities for trade	445.68	(462.14)
	Trade Receivables	(257.88)	-
	Financial Assets	197.47	(212.97)
	Other current Assets	(4.70)	0.65
	Trade payables	(246.58)	235.45
	Financial Liabilities	(0.71)	-
	Other current liabilities	22.47	0.12
	Taxes Paid (net)	(11.01)	(24.24)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>182.30</b>	<b>(528.29)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of property, plant and equipment	(87.45)	(43.66)
	Proceeds from sale of property, plant and equipment	15.37	-
	Purchase of debentures	(383.00)	-
	Proceeds from sale of investments	-	374.50
	Proceeds from sale of controlling stake in subsidiary	7.65	-
	Cash flows towards shares in associate (net)	(11.01)	-
	Purchase of controlling stake in subsidiary	(4.24)	-
	Purchase of shares in other companies	(0.03)	-
	Interest received	22.02	12.26
	Dividend received	1.53	1.81
	Rent Received	-	-
	<b>Net Cash Flow From Investing Activities</b>	<b>(439.16)</b>	<b>344.91</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Borrowings	(15.76)	-
	Proceeds from Borrowings	191.76	168.99
	Proceeds From / Investment in Deposits with Bank	29.50	(29.60)
	Interest paid	(28.68)	(0.54)
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>176.82</b>	<b>138.85</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(80.04)</b>	<b>(44.53)</b>
	Cash and Cash Equivalents as at the beginning of the period	85.21	129.74
	Cash and Cash Equivalents as at the end of the period	5.17	85.21

For Arunis Abode Limited



*Dhara D. Desai*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 30.05.2023

# Arunis Abode Limited

CIN : L70100GJ1994PLC021759



ARUNIS GROUP OF COMPANIES

BUILDERS & DEVELOPERS

Regd. Office : Desai House, S.No. 2523, Coastal highway, Umersadi, Killa Pardi, Dist. Valsad - 396125, Gujarat. Mob.: +91 70456 77788 Website: www.arunis.co

Corp. Office : 501, Flyedge - FP No 765, TPS 111, JN Off SV Road and Kora Kendra Road, Borivali (W) Mumbai- 400092. Mob.: +91 9167869000 Email : corporate@arunis.co

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai-400001.

Scrip Code: 526935

Dear Sir / Ma'am,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Audit Report issued by M/s. A Yadav & Associates LLP, Chartered Accountants, Statutory Auditors of the Company on the Standalone & Consolidated Audited Financial Results for the Financial Year ended 31<sup>st</sup> March 2023 (Including the Quarter ended 31<sup>st</sup> March 2023) is with unmodified opinion.

Kindly take the same on your record.

**FOR ARUNIS ABODE LIMITED**

*Dhara*

**Dhara D. Desai**  
Managing Director  
DIN: 02926512  
Date: 30-05-2023  
Place: Mumbai



*Heena*

**Heena B. Gupta**  
CFO  
PAN: BAMPG1328J

# Arunis Abode Limited

CIN : L70100GJ1994PLC021759



Regd. Office : Desai House, S. No. 2523, Coastal highway, Umersadi, Killa Pardi, Dist. Valsad - 396125, Gujarat. Mob.: +91 70456 77788 Website: www.arunis.co

Corp. Office : 501, Flyedge - FP No 765, TPS 111, JN Off SV Road and Kora Kendra Road, Borivali (W) Mumbai- 400092. Mob.: +91 9167869000 Email : corporate@arunis.co

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001.  
Scrip Code: 526935

Dear Sir/Madam,

**Sub: The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular No. CIR/CFD/ CMD/4/2015 dated 9th September 2015**

In respect of the Reappointment of M/s. M P P S & Co., Chartered Accountants, as Internal Auditors of the Company for Financial Year 2023-24, the details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular No. CIR/CFD/ CMD/4/2015 dated 9th September 2015 are as under:

Reason for change viz. appointment, resignation, removal, death or otherwise	Reappointment for Financial Year 2023-24.
Date of appointment / Cessation (as applicable) and term of appointment	30-05-2023
Brief Profile (in case of appointment)	M/s. M P P S & Co., Chartered Accountants, was established in the year 2015 and offers various types of services such as management consultancy, financial consultancy, audits, Company Law matters, etc. The firm includes partners and staff who have experienced professionals with impressive and dynamic backgrounds and the ability and expertise to plan, execute, supervise, and conclude various types of services.
Disclosure of relationships between directors (In case of appointment of director)	Not Applicable

Kindly take the same on your record.

**FOR ARUNIS ABODE LIMITED**

*Dhara*

**Dhara D. Desai**  
Managing Director  
DIN: 02926512  
Date: 30-05-2023  
Place: Mumbai



*Heena*

**Heena B. Gupta**  
CFO  
PAN: BAMPG1328J