



B.R. Pancholi & Co.

CHARTERED ACCOUNTANTS

CA Bupendera Pancholi

CA Pranav Pancholi

CA Rutu Patel

Independent Auditor's Report on the audit of the Standalone Financial Results

To the Board of Directors of
Arunis Abode Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Arunis Abode Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2025, 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:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 March 2025.

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 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 standalone financial results 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 audit opinion.

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

This statement, which includes the standalone financial results, has been compiled from the related Standalone Financial Statements.



Head Office: 510, 5th Floor, "Atlantis Heights", Vadi Wadi, Vadodra-390007. Ph.: 0265-2983678
Cell : +91 98258 62477 +91-98795 65480 Email : brp1962@yahoo.co.in, brpandco2013@gmail.com

B. R. PANCHOLI & CO.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone 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 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 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:

- 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.



B. R. PANCHOLI & CO.

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 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.

Emphasis of matter

We draw attention to Note 3 to the Statement which states the fact that major shareholder of the Company has entered into a Share Purchase Agreement whereby he intends to sell his entire holding. As per a mutual understanding between the outgoing and incoming management, the existing investments and properties of the Company are being liquidated prior to full transfer of control.

Our opinion is not qualified in respect of this matter.

Other Matters

- The standalone financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- The figures for the corresponding quarter ended on 31 March 2024 and the figures for comparative the year ended on 31 March 2024 are audited by the predecessor auditor whose Audit Report dated 24 May 2024 expressed an unmodified opinion on the standalone financial results and standalone financial statements. Our opinion is not modified in respect of this matter.



B. R. PANCHOLI & CO.

For B. R. Pancholi & Co.
Chartered Accountants
FRN: 107285W



B. R. Pancholi

CA. Bhupendra Pancholi
Partner
Membership No. 041254
UDIN: 25041254BMNTGI4773

Place: Vadodara
Date: 14 May 2025

<p style="text-align: center;">ARUNIS ABODE LIMITED CIN: L70100GJ1994PLC021759 Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India. Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co</p>			
<p style="text-align: center;">Statement of Audited Standalone Assets and Liabilities as at 31.03.2025</p>			
(₹ in Lakhs)			
Sr. No.	Particulars	As at 31.03.2025 Audited	As at 31.03.2024 Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	0.03	107.12
	(b) Investment Property	-	78.16
	(c) Financial Assets - Investments	11.59	394.62
	(d) Income-tax Assets (Net)	4.78	7.51
	(e) Deferred tax Assets (Net)	0.05	-
	Sub Total Non-Current Assets	16.45	587.41
2	Current Assets		
	(a) Financial Assets		
	(i) Securities for trade	-	0.46
	(ii) Trade Receivable	-	0.36
	(iii) Cash and Cash Equivalent	2.71	3.81
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	624.07	197.17
	(b) Other Current Assets	0.53	14.30
	Sub Total Current Assets	627.41	216.20
3	Assets held for sale	76.74	-
	TOTAL ASSETS	720.60	803.61
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	335.97	352.52
	Sub Total Equity	635.97	652.52
2	Liabilities		
	(a) Non-Current Liabilities		
	(i) Non-current Borrowings	-	71.46
	(ii) Deferred Tax Liability (Net)	-	32.80
	Sub Total Non-Current Liabilities	-	104.26
	(b) Current Liabilities		
	(i) Current Borrowings	79.50	15.99
	(ii) Trade payables	3.45	13.09
	(iii) Other Financial Liabilities	1.13	-
	(iii) Current tax liabilities	-	13.31
	(iv) Other Current Liabilities	0.55	4.44
	Sub Total Current Liabilities	84.63	46.83
	Sub Total Liabilities	84.63	151.09
	TOTAL EQUITY AND LIABILITIES	720.60	803.61
Note:			
Detailed notes, explaining variance between figures of current year and previous year, are covered in Notes to the financial results.			
<p>Place: Gujarat Date: 14.05.2025</p>		<p style="text-align: center;">For Arunis Abode Limited</p> <p style="text-align: center;"><i>Dharmendra Bha Becharbhai Jasani</i> DHARMENDRABHA BECHARBHAI JASANI Chairman & Director DIN: 10495406</p>	



ARUNIS ABODE LIMITED
CIN: L70100GJ1994PLC021759
Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, 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 Financial Year ended 31.03.2025

Sr. No.	Particulars	(₹ in Lakhs)				
		Quarter ended		Year ended		
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations (refer Note 4)	(0.03)	0.01	26.68	0.01	121.90
2	Other Income	15.99	10.75	18.10	48.46	44.64
3	Total Income (1+2)	15.96	10.76	44.78	48.47	166.54
4	Expenses					
a)	Employee Benefits Expense	5.47	9.96	8.75	32.92	29.14
b)	Finance Cost (refer Note 5)	1.25	1.40	5.74	6.80	32.34
c)	Depreciation	0.61	3.44	4.47	13.13	17.52
d)	Other Expenses (refer Note 5, 6)	9.40	22.69	10.50	44.84	30.52
	Total expenses	16.73	37.49	29.46	97.69	109.52
5	Profit / (loss) before exceptional items and tax (3-4)	(0.77)	(26.73)	15.32	(49.22)	57.02
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(0.77)	(26.73)	15.32	(49.22)	57.02
8	Tax Expense					
a)	Current tax	-	-	2.16	-	13.31
b)	Taxation relating to earlier years	(0.00)	0.17	(0.17)	0.17	(0.17)
c)	Deferred tax (refer Note 7)	(20.10)	(7.72)	1.90	(32.84)	0.94
	Total Tax	(20.10)	(7.55)	3.89	(32.67)	14.08
9	Net Profit / (Loss) for the period (7-8)	19.33	(19.17)	11.43	(16.55)	42.94
10	Other Comprehensive Income					
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	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	19.33	(19.17)	11.43	(16.55)	42.94
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00
13	Earnings per equity share (In INR)					
(i)	Basic earnings per share (₹)	0.64	(0.64)	0.38	(0.55)	1.43
(ii)	Diluted earnings per share (₹)	0.64	(0.64)	0.38	(0.55)	1.43

Notes:

1. 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 14.05.2025. The Statutory Auditors have performed statutory audit for the year and accordingly the figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subjected to limited review by the statutory auditors. Figures for the year and quarter ended on 31.03.2024 were audited by previous auditors.

2. 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.

3. During the previous quarter on 02.12.2024, a major shareholder of the Company entered into a Share Purchase Agreement whereby he agreed to sell his ownership in the Company. Detailed filings of the said agreement are made with the BSE by the Company.

During the year, the Company has been in a transition phase following a change in controlling ownership. As per a mutual understanding between the outgoing and incoming management, the existing investments and properties of the Company are being liquidated prior to full transfer of control. The Company has temporarily placed proceeds in the form of inter-corporate deposits (ICDs) with select entities to optimise returns. The Management has made these deposits in good faith for efficient fund utilization during the transition period. The incoming management shall review and realign asset deployment in due course, in compliance with applicable regulatory requirements.

4. The Company was actively engaged in consultancy of real-estate projects. No revenue has been generated from such consultancy during the entire year. During the corresponding quarter of previous year and full financial year, the Company earned income from such consultancy aggregating to ₹ 0.20 lakhs and ₹ 0.40 lakhs respectively. Further, the Company discontinued trading in shares, futures and options contracts from last quarter of FY 2023-24. During the corresponding quarter of previous year and full financial year, the Company earned gain from trading in shares and mutual funds amounting to ₹ 0.54 lakhs and ₹ 25.25 lakhs respectively. Due to both these reasons, revenue from operations has significant variation compared to corresponding quarter and full previous year.

5. During previous quarter, the Company disposed-off majority of its property, plant and equipment during the quarter at a net loss of ₹ 3.13 lakhs. Further, long-term borrowings for vehicles had been paid-off in full and therefore there is decrease in finance cost compared to corresponding quarter and previous year.

6. During the previous quarter, the Company sold-off its investment in Optionally Convertible Debentures worth ₹ 383.00 lakhs at its face value. The Company had recognised interest income at fair value and had accumulated gain of ₹ 12.75 lakhs which is written-off and therefore Other Expense has increased year-on-year. Due to the same reason, Other Expense has decreased quarter-on-quarter.

7. As the majority of property, plant and equipment have been disposed-off and major shareholder has entered into Share Purchase Agreement; it becomes improbable that sufficient taxable profits will be available in the near future. Therefore deferred tax asset is not recognised on taxable losses for the current quarter and year. Further, the Company has decided to liquidate its investment property and therefore the same has been reclassified as an Asset Held for Sale as at 31-Mar-25. Accordingly, no depreciation will be charged to this asset from FY 2025-26 and deferred tax liability available in books aggregating to ₹ 20.05 lakhs has been written-back in current quarter. Accordingly, tax expense has decreased significantly in current quarter and year compared to comparative quarter and year.

For Arunis Abode Limited

ARUNIS ABODE LIMITED

DHARMENDRABHA BECHARBHAI JASANI
Chairman & Director
DIN: 10495406

Place: Gujarat
Date: 14.05.2025

R. PANCHOLI & CO.
Chartered Accountants
FRN: 101289

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

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

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

Statement of Audited Standalone Cash Flow for the year ended 31.03.2025

(₹ in Lakh)

Sr. No.	Particulars	For the year ended	
		31-Mar-25	31-Mar-24
		Audited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	(49.22)	57.02
	Adjustments for:		
	Depreciation and amortisation expense	13.13	17.52
	Finance cost	6.80	32.34
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	-	(56.65)
	Loss on sale of Property, Plant and Equipment	3.13	-
	Interest Income	(40.09)	(27.13)
	Dividend Income	-	(0.26)
	Rent Income	(8.37)	(8.77)
	Fair Value Gain / (reversal of fair value gain) on investment in OCD	12.75	(8.47)
	Operating Profit before Working Capital Changes	(61.87)	5.59
	Changes in Working Capital		
	Securities for trade	0.46	180.58
	Trade Receivables	0.36	257.52
	Financial Assets	5.00	(1.80)
	Other current Assets	1.02	(0.32)
	Trade payables	(9.64)	8.40
	Financial Liabilities	1.13	(0.11)
	Other current liabilities	(3.89)	(18.16)
	Taxes Paid (net)	(10.76)	15.25
	Net Cash Flow from / (used in) Operating Activities	(78.19)	446.95
B	Cash Flow From Investing Activities		
	Purchase of property, plant and equipment and investment property	-	(4.31)
	Proceeds from sale of property, plant and equipment and investment property	92.25	-
	Proceeds from sale of / (Purchase of) optionally convertible debentures	383.00	-
	Inter-corporate Deposits given / (received back)	(439.51)	(167.50)
	Proceeds from sale of / (Purchase of) shares in other companies	0.03	-
	Interest received	47.70	8.00
	Dividend received	-	0.26
	Rent Received	8.37	8.77
	Net Cash Flow From Investing Activities	91.84	(154.78)
C	Cash Flow from Financing Activities		
	Repayment of Borrowings	(87.45)	(258.24)
	Proceeds from Borrowings	79.50	-
	Interest paid	(6.80)	(32.34)
	Net Cash Flow from / (used in) Financing Activities	(14.75)	(290.58)
	Net Increase / (Decrease) in Cash and Cash Equivalents	(1.10)	1.59
	Cash and Cash Equivalents as at the beginning of the period	3.81	2.22
	Cash and Cash Equivalents as at the end of the period	2.71	3.81



For Arunis Abode Limited

Dharmendrabha Becharbhai Jasani
DHARMENDRABHA BECHARBHAI JASANI
 Chairman & Director
 DIN: 10495406

Place: Gujarat
 Date: 14.05.2025



B. R. Pancholi & Co.

CHARTERED ACCOUNTANTS

CA Bupendra Pancholi

CA Pranav Pancholi

CA Ritu Patel

Independent Auditor's Report on the audit of the Consolidated Financial Results

To the Board of Directors of
Arunis Abode Limited

Opinion

We have audited the accompanying consolidated 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 2025, 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 financial results:

- a. includes the annual financial results of the entities mentioned in Annexure I;
- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net loss and other comprehensive loss and other financial information of the Group for the year ended 31 March 2025.

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 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 and other auditors in terms of their reports referred to in the 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our



Head Office: 510, 5th Floor, "Atlantis Heights", Vadi Wadi, Vadodara-390007. Ph.: 0265-2983678
Cell: +91 98295 52477, +91-98795 65480 Email: brp1962@yahoo.co.in, brpandco2013@gmail.com

B. R. PANCHOLI & CO.

opinion.

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

This statement, which includes the consolidated financial results, has been compiled from the related Consolidated Financial Statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net loss and other comprehensive loss 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 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 financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated 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 are responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated financial results

Our objectives are to obtain reasonable assurance about whether the consolidated 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



B. R. PANCHOLI & CO.

decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated 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 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors are responsible for the direction, supervision, and



B. R. PANCHOLI & CO.

performance of the audit of financial information carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Emphasis of matter

We draw attention to Note 3 to the Statement which states the fact that major shareholder of the Holding Company has entered into a Share Purchase Agreement whereby he intends to sell his entire holding. As per a mutual understanding between the outgoing and incoming management, the existing investments and properties of the Holding Company are being liquidated prior to full transfer of control.

Our opinion is not qualified in respect of this matter.

Other Matters

- a. The Consolidated Financial Results include financial statements of 1 subsidiary, whose financial statements reflect total assets of ₹ 7.43 lakhs as at March 31, 2025 and total revenues of ₹ 3.13 lakhs for the year ended March 31, 2025, total net profit after tax of ₹ 1.31 lakhs for the year ended March 31, 2025 and total comprehensive income of ₹ 1.31 lakhs for the year ended March 31, 2025 and net cash outflows of ₹ 0.77 lakhs for the year ended March 31, 2025, as considered in the Statement. 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 this subsidiary 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. R. PANCHOLI & CO.

- b. The consolidated financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- c. The figures for the corresponding quarter ended on 31 March 2024 and the figures for comparative the year ended on 31 March 2024 are audited by the predecessor auditor whose Audit Report dated 24 May 2024 expressed an unmodified opinion on the consolidated financial results and consolidated financial statements. Our opinion is not modified in respect of this matter.



For B. R. Pancholi & Co.

Chartered Accountants

FRN: 107285W

A handwritten signature in blue ink, appearing to read "B. Pancholi", written over a horizontal line.

CA. Bhupendra Pancholi

Partner

Membership No. 041254

UDIN: 25041254BMNTGH3620

Place: Vadodara

Date: 14 May 2025

B. R. PANCHOLI & CO.

Annexure – 1

The Consolidated annual results include financial of the Holding company and its group companies listed below: -

1. Arunis Realities Private Limited – Wholly Owned Subsidiary
2. Arunis Edifice Private Limited – Associate



ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.
Mobile No.: +91-70456 77788; +91-91678 69000; Email: corporate@arunis.co; Website: www.arunis.co

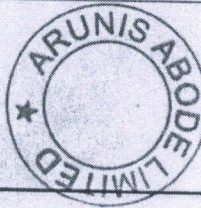
Statement of Audited Consolidated Assets and Liabilities as at 31.03.2025

Sr. No.	Particulars	(₹ in Lakhs)	
		As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	0.03	107.12
	(b) Investment Property	-	78.16
	(c) Goodwill	0.63	0.63
	(d) Financial Assets - Investments		
	(i) Investments accounted for using the Equity Method	-	-
	(ii) Investments	6.48	387.39
	(e) Income-tax Assets (Net)	5.06	7.79
	(f) Deferred Tax Asset (Net)	0.05	-
	Sub Total Non-Current Assets	12.25	581.09
2	Current Assets		
	(a) Financial Assets		
	(i) Securities for trade	-	0.46
	(ii) Trade Receivable	-	0.36
	(iii) Cash and Cash Equivalent	2.78	4.66
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	624.07	197.17
	(b) Other Current Assets	1.13	14.90
	Sub Total Current Assets	628.08	217.65
3	Asset Held for Sale	76.74	-
	TOTAL ASSETS	717.07	798.74
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	332.14	347.38
	Sub Total Equity	632.14	647.38
2	Liabilities		
	(a) Non-Current Liabilities		
	(i) Non-current Borrowings	-	71.46
	(ii) Deferred Tax Liability (Net)	-	32.80
	Sub Total Non-Current Liabilities	-	104.26
	(b) Current Liabilities		
	(i) Current Borrowings	79.50	15.99
	(ii) Trade payables	3.76	13.37
	(iii) Other Financial Liabilities	1.13	-
	(iii) Current tax liabilities	-	13.31
	(iv) Other Current Liabilities	0.54	4.43
	Sub Total Current Liabilities	84.93	47.10
	Sub Total Liabilities	84.93	151.36
	TOTAL EQUITY AND LIABILITIES	717.07	798.74

Note:

Detailed notes, explaining variance between figures of current year and previous year, are covered in Notes to the financial results.

Place: Gujarat
Date: 14.05.2025



For Arunis Abode Limited

Dharmendrabha Becharbhai Jasan
Dharmendrabha Becharbhai Jasan
Chairman & Director
DIN: 10495406



ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, 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 31.03.2025

Sr. No.	Particulars	(₹ in Lakh) Except EPS				
		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations (refer Note 3)	(0.03)	0.01	26.68	0.01	121.90
2	Other Income	19.13	10.74	22.46	51.59	49.00
3	Total Income (1+2)	19.10	10.76	49.14	51.61	170.90
4	Expenses					
a)	Employee Benefits Expense	5.47	9.95	8.74	32.92	29.15
b)	Finance Cost (refer Note 5, 6)	1.25	1.40	5.74	6.80	32.34
c)	Depreciation	0.61	3.44	4.47	13.13	17.52
d)	Other Expenses (refer Note 5, 6)	10.02	23.10	11.08	46.54	32.05
	Total expenses	17.35	37.89	30.04	99.39	111.07
5	Profit before exceptional items and tax (3-4)	1.74	(27.13)	19.10	(47.78)	59.83
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	1.74	(27.13)	19.10	(47.78)	59.83
8	Tax Expense					
a)	Current tax	-	-	2.16	-	13.31
b)	Taxation relating to earlier years	0.12	0.17	(0.17)	0.29	(0.17)
c)	Deferred tax (refer Note 7)	(20.10)	(7.72)	2.31	(32.84)	1.10
	Total Tax	(19.98)	(7.55)	4.30	(32.56)	14.24
9	Net Profit from continuing operations (7-8)	21.73	(19.57)	14.81	(15.23)	45.60
10	Share of profit/(loss) of associate	-	-	-	-	(6.18)
11	Net profit for the period (9+10)	21.73	(19.57)	14.81	(15.23)	39.42
12	Other Comprehensive Income					
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	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	21.73	(19.57)	14.81	(15.23)	39.42
14	Paid-up equity share capital (Face Value of ₹ 10 each)	300.00	300.00	300.00	300.00	300.00
15	Earnings per equity share					
(i)	Basic earnings per share (₹)	0.72	(0.65)	0.49	(0.51)	1.31
(ii)	Diluted earnings per share (₹)	0.72	(0.65)	0.49	(0.51)	1.31

Notes:

1. 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 14.05.2025. The Statutory Auditors have performed statutory audit for the year and accordingly the figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subjected to limited review by the statutory auditors. Figures for the year and quarter ended on 31.03.2025 were audited by previous auditors.

2. 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.

3. During the previous quarter on 02.12.2024, a major shareholder of the holding Company entered into a Share Purchase Agreement whereby he agreed to sell his ownership in the holding Company. Detailed filings of the said agreement are made with the BSE by the holding Company.

During the year, the holding Company has been in a transition phase following a change in controlling ownership. As per a mutual understanding between the outgoing and incoming management, the existing investments and properties of the holding Company are being liquidated prior to full transfer of control. The holding Company has temporarily placed proceeds in the form of inter-corporate deposits (ICDs) with select entities to optimise returns. The Management of the holding company has made these deposits in good faith for efficient fund utilization during the transition period. The incoming management shall review and realign asset deployment in due course, in compliance with applicable regulatory requirements.

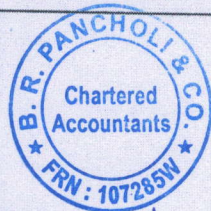
4. The holding Company was actively engaged in consultancy of real-estate projects. No revenue has been generated from such consultancy during the entire year. During the corresponding quarter of previous year and full financial year, the holding Company earned income from such consultancy aggregating to ₹ 0.20 lakhs and ₹ 0.40 lakhs respectively.

Further, the holding Company discontinued trading in shares, futures and options contracts from last quarter of FY 2024-25. During the corresponding quarter of previous year and full financial year, the holding Company earned gain from trading in shares and mutual funds amounting to ₹ 0.54 lakhs and ₹ 25.25 lakhs respectively. Due to both these reasons, revenue from operations has significant variation compared to corresponding quarter and full previous year.

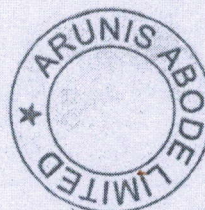
5. During previous quarter, the holding Company disposed-off majority of its property, plant and equipment during the quarter at a net loss of ₹ 3.13 lakhs. Further, long-term borrowings for vehicles had been paid-off in full and therefore there is decrease in finance cost compared to corresponding quarter and previous year.

6. During the previous quarter, the holding Company sold-off its investment in Optionally Convertible Debentures worth ₹ 383.00 lakhs at its face value. The holding Company had recognised interest income at fair value and had accumulated gain of ₹ 12.75 lakhs which is written-off and therefore Other Expense has increased year-on-year. Due to the same reason, Other Expense has decreased quarter-on-quarter.

7. As the majority of property, plant and equipment have been disposed-off and major shareholder has entered into Share Purchase Agreement; it becomes improbable that sufficient taxable profits will be available in the near future. Therefore deferred tax asset is not recognised on taxable losses for the current quarter and year. Further, the holding Company has decided to liquidate its investment property and therefore the same has been reclassified as an Asset Held for Sale as at 31-Mar-25. Accordingly, no depreciation will be charged to this asset from FY 2025-26 and deferred tax liability available in books aggregating to ₹ 20.05 lakhs has been written-back in current quarter. Accordingly, tax expense has decreased significantly in current quarter and year compared to comparative quarter and year.



Place: Gujarat
Date: 14.05.2025



For Arunis Abode Limited

Dharmendrabha Becharbhai Jasani

Dharmendrabha Becharbhai Jasani
Chairman & Director
DIN: 10495406

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

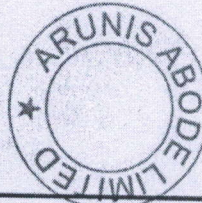
Regd. Office: Desai House, Survey No.2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India.

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

Statement of Audited Consolidated Cash Flow for the year ended 31.03.2025

(₹ in Lakh)

Sr. No.	Particulars	For the year ended	
		31.03.2025	31.03.2024
		Audited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	(47.79)	59.83
	Adjustments for:		
	Depreciation and amortisation expense	-	-
	Finance cost	13.13	17.52
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	6.80	32.34
	Loss on sale of Property, Plant and Equipment	-	(56.65)
	Interest Income	3.13	-
	Dividend Income	(40.09)	(27.13)
	Share in loss of associate	(0.00)	(0.26)
	Fair Value Gain / (reversal of fair value gain) on investment in OCD	-	6.18
	Rent Income	12.75	(8.47)
		(8.37)	(8.77)
	Operating Profit before Working Capital Changes	(60.45)	14.59
	Changes in Working Capital		
	Securities for trade	0.46	180.58
	Trade Receivables	0.36	257.52
	Financial Assets	5.00	(1.80)
	Other current Assets	1.02	(0.92)
	Trade payables	(9.61)	8.43
	Financial Liabilities	1.13	(0.11)
	Other current liabilities	(3.89)	(18.16)
	Taxes Paid (net)	(10.86)	15.25
	Net Cash Flow from / (used in) Operating Activities	(76.85)	455.37
B	Cash Flow From Investing Activities		
	Purchase of property, plant and equipment and investment property	-	(4.31)
	Proceeds from sale of property, plant and equipment and investment property	92.25	-
	Proceeds from sale of / (Purchase of) optionally convertible debentures	383.00	(4.36)
	Investment in Inter-corporate Deposits	(439.51)	(167.49)
	Cash flows towards share in associate (net)	-	(6.18)
	Investment in others	(2.12)	-
	Proceeds from sale of / (Purchase of) shares in other companies	0.03	-
	Interest received	47.70	8.00
	Dividend received	0.00	0.26
	Rent received	8.37	8.77
	Net Cash Flow From Investing Activities	89.73	(165.32)
C	Cash Flow from Financing Activities		
	Repayment of Borrowings	(87.46)	(258.23)
	Proceeds from Borrowings	79.50	-
	Proceeds From / Investment in Deposits with Bank	-	-
	Interest paid	(6.80)	(32.34)
	Net Cash Flow from / (used in) Financing Activities	(14.75)	(290.57)
	Net Increase / (Decrease) in Cash and Cash Equivalents	(1.88)	(0.52)
	Cash and Cash Equivalents as at the beginning of the period	4.66	5.17
	Cash and Cash Equivalents as at the end of the period	2.78	4.66



For Arunis Abode Limited

Dharmendrabha Becharbhai Jasani
Chairman & Director

DIN: 10495406

Place: Gujarat
Date: 14-05-2025