

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

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

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

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

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31.12.2022

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	97.00	50.00	25.00	177.00	80.00	120.00
2	Other Income	41.91	62.84	15.70	71.15	53.02	60.40
3	Total Income (1+2)	138.91	112.84	40.70	248.15	133.02	180.40
4	Expenses						
	a) Employee Benefits Expense	8.65	13.25	7.32	34.41	18.17	25.58
	b) Finance Costs	9.15	6.36	-	19.72	-	1.24
	c) Depreciation	4.31	3.20	1.03	9.51	3.10	4.14
	d) Other Expenses	18.43	15.58	10.05	165.42	25.93	125.17
	Total expenses	40.53	38.40	18.40	229.06	47.20	156.13
5	Profit before exceptional items and tax (3-4)	98.38	74.44	22.30	19.09	85.82	24.28
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	98.38	74.44	22.30	19.09	85.82	24.28
8	Tax Expense						
	a) Current tax	4.96	-	4.96	4.96	14.85	6.28
	b) Deferred tax	0.20	1.37	(0.02)	1.57	(0.07)	(0.09)
	c) Taxation relating to earlier years	(1.23)	-	-	(1.23)	-	-
	Total Tax	3.93	1.37	4.94	5.30	14.79	6.19
9	Net Profit / (Loss) for the period (7-8)	94.45	73.07	17.36	13.79	71.04	18.08
10	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	94.45	73.07	17.36	13.79	71.04	18.08
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
13	Earnings per equity share (In INR)						
	(i) Basic earnings per share (₹)	3.15	2.44	0.58	0.46	2.37	0.60
	(ii) Diluted earnings per share (₹)	3.15	2.44	0.58	0.46	2.37	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 10.02.2023 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- 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:

(₹ in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
a. Net Sales / Income from new business activity	97.00	50.00	25.00	177.00	80.00	120.00
b. Expenditure towards new business activity	4.20	7.95	-	16.95	-	7.55
c. Net profit / (Loss) after tax from new business activity	68.67	31.12	18.50	118.44	59.20	83.21

- The Company availed vehicle loan from bankers in March, 2022 and in August, 2022 for purchase of new vehicles. Accordingly, finance cost and depreciation is increased in quarter and nine months ended 31.12.2022.
- The Company incurred a cumulative loss from trading in listed instruments in the Equity Segment and Futures & Options segment during nine months ended 31.12.2022 which is grouped in 'Other Expenses'. In comparative period of nine months ended on 31.12.2021, the company earned cumulative gain which is grouped in 'Other Income'.
- Previous periods figures have been re-arranged / re-grouped wherever considered necessary to confirm to the presentation of the current period.



For Arunis Abode Limited

Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place: Mumbai
Date: 10.02.2023

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.

Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of Arunis Abode Limited for the quarter and nine months ended 31-Dec-2022 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Arunis Abode Limited (formerly known as M. B. Parikh Finstocks Limited)

1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Arunis Abode Limited** ("the Company"), for the quarter and nine months ended 31-Dec-2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



CA Arvind K. Yadav, Partner
Membership No: 047422,

Place: Vadodara
Date: 10-Feb-2023
UDIN:23047422BGUTFQ9720

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Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31.12.2022

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	97.00	50.00	25.00	177.00	80.00	120.00
2	Other Income	41.91	63.92	15.85	72.11	53.29	60.82
3	Total Income (1+2)	138.91	113.92	40.85	249.11	133.29	180.82
4	Expenses						
	a) Change in inventory	-	(2.50)	-	-	-	-
	b) Employee Benefits Expense	8.65	13.25	7.32	34.41	18.17	25.58
	c) Finance Costs	9.15	6.40	-	19.76	-	1.24
	d) Depreciation	4.31	3.20	1.03	9.51	3.10	4.14
	e) Other Expenses	18.47	15.92	10.06	165.92	26.97	126.55
	Total expenses	40.57	36.28	18.41	229.60	48.24	157.50
5	Profit before tax and Share of Profit / (Loss) of Associate Company (3-4)	98.34	77.64	22.44	19.51	85.05	23.32
6	Share of Profit / (Loss) of Associate Company	(4.99)	(2.22)	-	(7.21)	-	-
7	Profit / (Loss) before tax (5-6)	93.35	75.42	22.44	12.30	85.05	23.32
8	Tax Expense						
	a) Current tax	4.96	-	4.96	4.96	14.85	6.28
	b) Deferred tax	0.20	1.37	(0.02)	1.57	(0.07)	(0.09)
	c) Taxation relating to earlier years	(1.23)	-	-	(1.23)	-	-
	Total tax	3.93	1.37	4.94	5.30	14.79	6.19
9	Net Profit / (Loss) for the period (7-8)	89.42	74.06	17.51	7.00	70.27	17.13
10	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	89.42	74.06	17.51	7.00	70.27	17.13
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
13	Earnings per equity share						
	(i) Basic earnings per share (₹)	2.98	2.47	0.58	0.23	2.34	0.57
	(ii) Diluted earnings per share (₹)	2.98	2.47	0.58	0.23	2.34	0.57

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10.02.2023.
- Arunis Abode Limited ("The Parent Company") availed vehicle loan from bankers in March, 2022 and in August, 2022 for purchase of new vehicles. Accordingly, the Group has incurred finance cost and depreciation in quarter and nine months ended 31.12.2022.
- The Group incurred a cumulative loss from trading in listed instruments in the Equity Segment and Futures & Options segment during nine months ended 31.12.2022 which is grouped in 'Other Expenses'. In comparative period of nine months ended on 31.12.2021, the Group earned cumulative gain which is grouped in 'Other Income'.
- Previous periods figures have been re-arranged / re-grouped wherever considered necessary to confirm to the presentation of the current period.

For Arunis Abode Limited



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place: Mumbai
Date: 10.02.2023

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.

Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter and nine months ended 31-Dec-2022 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Arunis Abode Limited (formerly known as M. B. Parikh Finstocks Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Arunis Abode Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive loss of its associate for the quarter and nine months ended 31-Dec-2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. Accordingly, we do not express an audit opinion.

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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, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The statement also includes the Group's share of net loss after tax and total comprehensive loss of ₹ 0.04lakhs and ₹0.46 lakhs respectively for the quarter and nine months ended on 31-Dec-2022, as considered in the Unaudited Financial Results in respect of subsidiaries based on their interim financial results which have not been reviewed.

According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

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



CA Arvind K. Yadav, Partner
Membership No: 047422

Place: Vadodara,

Date: 10-Feb-2023,

UDIN:23047422BGUTF05761

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