

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 Unaudited Standalone Financial Results for the quarter ended 30.06.2023

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	46.69	167.20	30.00	344.20
2	Other Income	8.67	(45.99)	10.16	25.16
3	Total Income (1+2)	55.36	121.21	40.16	369.36
4	Expenses				
	a) Operating costs	-	-	-	-
	b) Employees Benefit Expenses	5.70	5.52	12.51	39.93
	c) Finance Costs	8.83	9.73	4.21	29.45
	d) Depreciation and Amortisation Expenses	4.33	4.46	2.00	13.97
	e) Other Expenses	45.04	81.82	175.33	247.24
	Total expenses	63.90	101.53	194.05	330.59
5	Profit / (loss) before exceptional items and tax (3-4)	(8.54)	19.68	(153.89)	38.77
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(8.54)	19.68	(153.89)	38.77
8	Tax Expense				
	a) Current tax		5.15		10.11
	b) Taxation relating to earlier years		-		(1.23)
	c) Deferred tax	(3.11)	10.42		11.99
	Total Tax	(3.11)	15.57	-	20.87
9	Net Profit from continuing operations (7-8)	(5.44)	4.11	(153.89)	17.90
10	Share of profit/(loss) of associate				
11	Net profit for the period (9-10)	(5.44)	4.11	(153.89)	17.90
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)	(5.44)	4.11	(153.89)	17.90
14	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00
15	Earnings per equity share				
	(i) Basic earnings per share (₹)	(0.18)	0.14	(5.13)	0.60
	(ii) Diluted earnings per share (₹)	(0.18)	0.14	(5.13)	0.60

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 11.08.2023. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30.06.2023.

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. 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			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
a. Net Sales / Income from new business activity	0.00	124.00	30.00	301.00
b. Expenditure towards new business activity	4.20	4.20	4.80	21.15
c. Net profit / (Loss) after tax from new business activity	(4.20)	88.65	18.65	207.09

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

4. The Company incurred a cumulative loss from trading in shares and mutual funds of INR 36.80 Lakhs, which is grouped in 'Other Expenses'. Due to stock market volatility, the amount of gain/loss has been volatile.

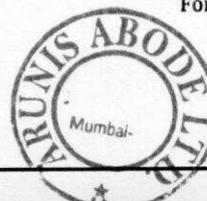
5. The Company is actively engaged in consultancy of few real-estate projects in current quarter. Revenue will flow in upcoming quarters out of said projects.

6. The Company availed vehicle loan from bankers in August, 2022 for purchase of new vehicle. Accordingly, finance cost and depreciation has increased for the quarter ended on 30.06.2023 compared to corresponding quarter of previous year.

7. In November, 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 corresponding quarter of previous year.

8. Previous period figures are re-arranged/re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 11.08.2023

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 ended 30-Jun-2023 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 ended 30-Jun-2023 ("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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■ **Ahmedabad**
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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: **11th August 2023**

UDIN: **3047422BGUTHS1525**

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Statement of Unaudited Consolidated Financial Results for the quarter ended 30.06.2023

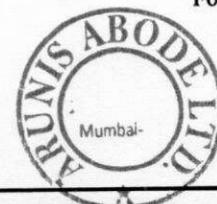
(₹ in Lakh) Except EPS

Sr. No.	Particulars	Consolidated			
		Quarter ended		Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	46.69	167.20	30.00	344.20
2	Other Income	8.67	(45.38)	10.20	25.77
3	Total Income (1+2)	55.36	121.82	40.20	369.97
4	Expenses				
	a) Operating costs	-	-	2.50	-
	b) Employees Benefit Expenses	5.70	5.51	12.51	39.92
	c) Finance Costs	8.83	9.77	4.21	29.49
	d) Depreciation and Amortisation Expenses	4.33	4.46	2.00	13.97
	e) Other Expenses	45.25	82.57	175.45	247.99
	Total expenses	64.12	102.31	196.67	331.37
5	Profit / (loss) before exceptional items and tax (3-4)	(8.76)	19.51	(156.47)	38.60
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(8.76)	19.51	(156.47)	38.60
8	Tax Expense				
	a) Current tax	-	8.15	-	10.11
	b) Taxation relating to earlier years	-	-	-	(1.23)
	c) Deferred tax	(3.22)	10.26	-	11.83
	Total Tax	(3.22)	18.41	-	20.71
9	Net Profit from continuing operations (7-8)	(5.54)	1.10	(156.47)	17.89
10	Share of profit/(loss) of associate	(6.18)	6.55	-	(0.66)
11	Net profit for the period (9-10)	(11.71)	7.65	(156.47)	17.23
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)	(11.71)	7.65	(156.47)	17.23
14	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00
15	Earnings per equity share				
	(i) Basic earnings per share (₹)	(0.39)	0.25	(5.22)	0.57
	(ii) Diluted earnings per share (₹)	(0.39)	0.25	(5.22)	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 11.08.2023. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30.06.2023.
- 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 Holding Company is actively engaged in consultancy of few real-estate projects in current quarter. Revenue will flow in upcoming quarters out of said projects.
- The Company incurred a cumulative loss from trading in shares and mutual funds of INR 36.80 Lakhs, which is grouped in 'Other Expenses'. Due to stock market volatility, the amount of gain/loss has been volatile.
- The Holding Company availed vehicle loan from bankers in August, 2022 for purchase of new vehicle. Accordingly, finance cost and depreciation has increased for the quarter ended on 30.06.2023 compared to corresponding quarter of previous year.
- In November, 2022 Ms. Heena Gupta has been appointed as Chief Financial Officer of the Company and Mr. Denis Desai has resigned from the Holding Company. Therefore, employee benefits expense has decreased compared to corresponding quarter of previous year.
- Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date : 11.08.2023

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CHARTERED ACCOUNTANTS



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Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter ended 30-Jun-2023 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 ended 30-Jun-2023 (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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CHARTERED ACCOUNTANTS



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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 ₹ 0.21 lakhs and ₹ 0.21 lakhs respectively for the quarter ended on 30-Jun-2023, 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: **11th August 2023**

UDIN: **23047422BGUTHT9017**

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