Arunis Abode Limited

(formerly known as M.B. Parikh Finstocks 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 : 1106, Viva Hubtown, 11th Floor, W.E. Highway, Jogeshwari (E), Mumbai - 400060. Mob.: +91 91678 69000 Email : corporate@arunis.co

25th June, 2021

To,
The Manager – Corporate Service Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Scrip Code: 526935

Sub: Outcome of the Board Meeting held today i.e. 25th June, 2021

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Schedule III of 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. Friday, 25th June, 2021 *inter-alia*, considered the following matters:

1. Approved the Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2021;

2. Re-appointed M/s. M Baldeva Associates, Company Secretaries, Thane as Secretarial Auditors of the Company to conduct Secretarial Audit for the financial year 2021-22 pursuant to the provisions of Section 204(1) of the Companies Act, 2013;

3. Re-appointed M/s. B. R. Pancholi & Co., Chartered Accountants, Vadodara as Internal Auditors of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 to conduct Internal Audit of the functions and activities of the Company for the financial year 2021-22;

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

a) Audited Financial Results for the quarter and financial year ended on 31st March, 2021 along-with Cash Flow Statement for the financial year ended on that date and Statement of Assets and Liabilities as on that date;

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b) Auditors' Report on the Audited Financial Results for the quarter and financial year ended on 31st March, 2021; and

c) Declaration in respect of Audit Report with unmodified opinion.

The meeting of the Board of Directors commenced at 4:00 PM and concluded at 06:30 PM

Kindly take the same on your record.

Thanking you,

Yours faithfully,

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

HPatel

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60

Hirak Patel
Company Secretary & Compliance Officer
Membership No.: A50810

Encl: A/a

ARUNIS ABODE LIMITED
(formerly known as M.B. Parikh Finstocks Limited)
CIN: L70100GJ1994PLC021759

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Statement of Audited Financial Results for the quarter and year ended 31st March 2021

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter ended			Year ended	Year ended
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited (refer note 4)	Unaudited	Audited (refer note 4)	Audited	Audited
1	Revenue from Operations	12.15	36.87	1.24	105.86	1.24
2	Other Income	0.51	-	4.41	6.42	63.70
3	**Total Income (1+2)**	**12.66**	**36.87**	**5.65**	**112.28**	**64.94**
4	**Expenses**					
	a) Changes in inventories of shares	-	-	(0.17)	-	(0.17)
	b) Employees Benefit Expenses	4.79	2.69	3.85	12.47	15.03
	c) Finance Costs	-	-	(0.02)	-	-
	d) Depreciation and Amortisation Expenses	0.52	0.52	0.51	2.08	4.93
	e) Other Expenses	10.74	2.01	26.97	27.78	38.27
	Total expenses	**16.05**	**5.22**	**31.14**	**42.32**	**58.06**
5	**Profit before exceptional items and tax (3-4)**	**(3.39)**	**31.65**	**(25.49)**	**69.95**	**6.87**
6	Exceptional items	-	-	-	-	-
7	**Profit/ (Loss) before tax (5-6)**	**(3.39)**	**31.65**	**(25.49)**	**69.95**	**6.87**
8	**Tax Expense**					
	a) Current tax	(1.80)	12.72	1.08	12.00	0.32
	Less: MAT credit availed					
	b) Deferred tax	(0.04)	(0.04)	9.39	(7.85)	9.39
	c) Taxation relating to earlier years					
	Total tax	**(1.84)**	**12.68**	**10.47**	**4.15**	**9.71**
9	**Net Profit/ (Loss) for the period (7-8)**	**(1.55)**	**18.97**	**(35.96)**	**65.81**	**(2.83)**
10	**Other Comprehensive Income**					
	(a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) i. item that will be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (Net of Taxes)					
11	**Total Comprehensive Income for the period (9+10)**	**(1.55)**	**18.97**	**(35.96)**	**65.81**	**(2.83)**
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**					
	(i) Basic earnings per share (Rs.)	(0.05)	0.63	(1.20)	2.19	(0.09)
	(ii) Diluted earnings per share (Rs.)	(0.05)	0.63	(1.20)	2.19	(0.09)

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 25th June, 2021

2. Due to the outbreak of Pandemic "Novel Coronavirus' (COVID - 19), the Company continues to take various precautionary measures to protect employees from COVID - 2019 and has encouraged work from home for its employees and maximizng digital modes of communication. Considering the continued uncertainty, the management continues to monitor material changes, if any occurs.

3. The Company started new business acitivities 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. 9.11.2020. The details as required under Regulation 33(1)(e) read with Schedule IV of the SEBI (LODR) Regulations, 2015 are given here-in-below:

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

4. The figures for the quarter ended 31st March 2021 and 31st March 2020 are the balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the third quarter of the current financial year.

5. Previous periods figures have been rearranged/regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

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

A YADAV & ASSOCIATES LLP FRN 129720W/W100686 Chartered Accountants

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 25th June, 2021

ARUNIS ABODE LIMITED
(formerly known as M.B. Parikh Finstocks Limited)
CIN: L70100GJ1994PLC021759
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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

(Rs in Lakhs)

Sr. No.	Particulars	As at 31.03.2021	As at 31.03.2020
		Audited	Audited
A	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plants & Equipments, Vehicles	100.13	87.92
	(b) Financial Assets	-	-
	(i) Investments	374.53	-
	(ii) Non Current Financial Assets	-	216.06
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	2.78	4.18
	Total Non - Current Assets	**477.44**	**308.16**
2	**Current Assets**		
	(a) Inventories	-	0.20
	(b) Financial Assets	-	-
	(i) Trade Receivable	-	0.08
	(ii) Investments	1.00	162.27
	(iii) Cash and Bank Balances	129.74	2.16
	(iv) Other Current Financial Assets	-	66.21
	(c) Other Current Assets	1.46	0.04
	Total Current Assets	**132.20**	**230.96**
	Total Assets	**609.64**	**539.12**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	273.61	208.08
	Total Equity	**573.61**	**508.08**
2	**Liabilities**		
	(a) Financial Liabilities	-	-
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	-	-
	(iii) Other financial liabilities	16.08	2.51
	(b) Other Current Liabilities	-	0.74
	(c) Provisions	-	-
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability	19.95	27.80
	Total Liabilities	**36.04**	**31.04**
	Total Equity and Liabilities	**609.64**	**539.12**

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

A YADAV & ASSOCIATES LLP FRN 129722W/W100636 Chartered Accountants

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 25th June, 2021

ARUNIS ABODE LIMITED
(formerly known as M.B. Parikh Finstocks Limited)
CIN: L70100GJ1994PLC021759
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Rs in Lakhs)

Sr.No.	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
		Audited	Audited
A	**Cash Flow From Operating Activities**		
	Profit Before Tax	69.95	6.87
	Adjustments for:		
	Depreciation and amortisation expenses	2.08	4.93
	Finance Cost	-	
	Loss/(Gain) on Revaluation of Investment	-	22.65
	Loss/(Gain) on Sale of Investment	-3.79	-0.16
	Loss/(Gain) on Sale of Property, Plant and Equipment	-	-31.53
	Interest Income	-2.35	-25.22
	Dividend Income	-	-
	IT Refund	-	-
	Rent Received	-	-6.79
	Operating Profit before Working Capital Changes	65.89	-29.25
	Changes in Working Capital		
	Trade Receivables	0.08	-0.08
	Inventories	0.20	-0.17
	Trade Payables	13.58	1.43
	Other Current Liabilities	-0.74	-4.30
	Other Current Assets	-0.91	0.71
	Taxes Paid (net)	-7.60	-1.72
	Net Cash Flow from/(used in) Operating Activities	70.50	(33.38)
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and equipments	-14.29	-0.97
	Purchase of Investments		-61.65
	Proceeds from sale of Investments	-374.50	16.87
	Proceeds from Sale of Property, Plant and equipments	443.51	42.99
	Dividend Received		
	Interest Received	2.35	25.22
	Rent Received		6.79
	Net Cash Flow From Investing Activities	57.07	29.25
C	**Cash Flow from Financing Activities**		
	Repayment of Long Term Borrowings	-	
	Funds Borrowed during the year	-	
	Finance Costs	-	-
	Net Cash Flow from/ (used in) Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	127.57	-4.13
	Cash and Cash Equivalents as at the beginning of the period	2.16	6.30
	Cash and Cash Equivalents as at the end of the period	129.73	2.16

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

A YADAV & ASSOCIATES LLP FRN 129125W/W100686 Chartered Accountants

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 25th June, 2021

A YADAV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

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

Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors,
ARUNIS ABODE LIMITED
(formerly known as M. B. Parikh Finstocks Limited)
1106, Hubtown Viva, 11th Floor,
Western Express Highway,
Jogeshwari (East), Mumbai - 400060,
Maharashtra, India.

1. We have audited the accompanying statement of quarterly financial results of **ARUNIS ABODE LIMITED (formerly known as M. B. Parikh Finstocks Limited)** ('the Company') for the quarter ended on March 31, 2021 and for the year ended on March 31, 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/65/2016 dated July 5, 2016 ('the circular'). The financial results for the quarter ended March 31, 2021and year ended on March 31, 2021 have been prepared on the basis of financial results for the nine - month period ended on December 31, 2020, the audited annual Ind AS financial statements as at and for the year ended March 31, 2021 and the relevant requirements of the regulations and the Circulars, which are the responsibility of the management of the company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial resultsbased on our limited review of the financial results for the nine month period ended December 31, 2020, whichwas prepared in accordance with the recognitionand measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim financial reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual Ind As financial statements as at and for the year ended on March 31, 2021; and the relevant requirements of the Regulations and the Circular.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards requirethat, we plan and perform the audit to obtain reasonable assurance about whether the financial results are free ofmaterial misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed asfinancial results. An audit also includes assessing the accounting principles used and significant estimates made bymanagement. We believe that our audit provides a reasonable basis for our opinion.

A YADAV & ASSOCIATES LLP FRN 129725W/ W100686 Chartered Accountants

Cont...2

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

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

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

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

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

Hydrabad
H.No. 1_5_48, Budwel Rajendra Nagar, Hydrabad - 500 030, Telangan State

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3. In our opinion and to the best of our information and according to the explanations given to us these quarterly audited financialresults as well as the year to date results:

   (i) are presented in accordance with the requirements of Regulation read with the circular in this regards; and

   (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended March 31, 2021 as well as the year to date, results for the period from January 1, 2021 to March 31, 2021.

4. Further, read with paragraph I above, we report that the figures for the quarter ended March 31, 2021 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2021 and the published year-to-date figures up to December 31, 2021, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in a paragraph 1 above, as require under the Regulation and the Circular.

Place : - Baroda

Date: - 25/06/2021

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

A YADAV & ASSOCIATES LLP
FRN
129725W/
W100686
Chartered Accountants

CA Arvind K. Yadav,
Sr. Partner
Membership No: 047422
UDIN NO.: 21047422AAAABQ3302

Arunis Abode Limited

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25th June, 2021

To,
The Manager – Corporate Service Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Dear Sir,

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

Pursuant to the second proviso to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Audit Report issued by A Yadav & Associates LLP, Chartered Accountants, Ahmedabad, Statutory Auditors of the Company on the Audited Financial Results of the Company for the financial year ended 31st March, 2021 is with unmodified opinion.

Kindly take the same on your record.

Thanking You

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

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60.

Dhara D. Desai
Managing Director
DIN: 02926512

ARUNIS ABODE LTD. Jogeshwari (E), Mumbai-60.

Denis B. Desai
Chief Financial Officer