

Arunis Abode Limited

(formerly known as M.B. Parikh Finstocks Limited.)

CIN : L70100GJ1994PLC021759



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

Corp. Office : 1106, Viva Hubtown, 11th Floor, W.E. Highway, Jogeshwari (E), Mumbai - 400060. Mob.: +91 91678 69000

Email : corporate@arunis.co

5th August, 2022

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

Scrip Code: 526935

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held today i.e. 5th August, 2022

Pursuant to the provisions of Regulations 30 and 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, 5th August, 2022 *inter-alia*, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2022.

Pursuant to the provisions of Regulation 33 of the Listing Regulations, a copy of Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2022 along with the Limited Review Reports on the said results received from the Statutory Auditors of the Company are enclosed for your records.

The meeting of the Board of Directors commenced at 3:30 P.M. and concluded at 4:40 P.M.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

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

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



Encl: A/a



ARUNIS ABODE LIMITED

(formerly known as M. B. Parikh Finstocks 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 Un-Audited Financial Results for the quarter ended 30.06.2022

(₹ in Lakh) Except EPS

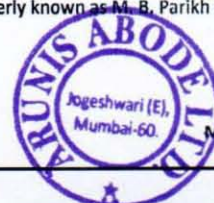
Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue from Operations	30.00	40.00	30.00	120.00
2	Other Income	10.16	7.39	0.94	60.40
3	Total Income (1+2)	40.16	47.39	30.94	180.40
4	Expenses				
	a) Operating costs	-	-	-	-
	b) Employees Benefit Expenses	12.51	7.41	3.64	25.58
	c) Finance Costs	4.21	1.24	-	1.24
	d) Depreciation and Amortisation Expenses	2.00	1.03	1.03	4.14
	e) Other Expenses	175.33	99.26	8.13	125.17
	Total expenses	194.05	108.94	12.80	156.13
5	Profit before exceptional items and tax (3-4)	(153.89)	(61.55)	18.14	24.28
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(153.89)	(61.55)	18.14	24.28
8	Tax Expense				
	a) Current tax	-	(8.57)	1.77	6.28
	Less: MAT credit availed	-	-	-	-
	b) Deferred tax	-	(0.02)	(0.02)	(0.09)
	c) Taxation relating to earlier years	-	-	-	-
	Total Tax	-	(8.59)	1.75	6.19
9	Net Profit / (Loss) for the period (7-8)	(153.89)	(52.96)	16.39	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)	(153.89)	(52.96)	16.39	18.08
12	Paid-up equity share capital (Face Value of ₹ 10/-each)	300.00	300.00	300.00	300.00
13	Earnings per equity share (In INR)				
	(i) Basic earnings per share (₹)	(5.13)	(1.77)	0.55	0.60
	(ii) Diluted earnings per share (₹)	(5.13)	(1.77)	0.55	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 05.08.2022 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:

Particulars	Amount (₹ in Lakh)			
	Quarter ended 30.06.2022	Quarter ended 31.03.2022	Quarter ended 30.06.2021	Year ended 31.03.2022
a. Net Sales / Income from new business activity	30.00	55.00	30.00	120.00
b. Expenditure towards new business activity	4.80	7.55	0.16	7.55
c. Net profit / (Loss) after tax from new business activity	18.65	35.11	29.84	83.21

- The Company transferred 76,500 (51.00%) Equity Shares of Rs. 10/- each held in its wholly owned subsidiary i.e. Arunis Edifice Private Limited. Consequently, after transfer of the said equity shares, Arunis Edifice Private Limited ceased to be wholly owned subsidiary of the Company; however it continues to be 'Associate Company' of the Company in terms of provisions of Section 2(6) of the Companies Act, 2013 with effect from 19.07.2022.
- The figures for quarter ended 31.03.2022 are balancing figures between the audited figures in respect of the full financial year upto 31.03.2022 and unaudited year-to-date figures upto 31.12.2021.
- 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
(formerly known as M. B. Parikh Finstocks Limited)Dhara D. Desai
Managing Director
DIN: 02926512Place : Mumbai
Date: 05.08.2022

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' Review Report on Quarterly and year to Date Un-audited Standalone Financial Results for the company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended

Review report to
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 Standalone Unaudited Financial Results of **ARUNIS ABODE LIMITED (Formerly known as M. B. Parikh Finstocks Limited)** ("the Company"), for the quarter ended June 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 (ICAI). 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 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. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as



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■ **Surat**
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Varachha Road, Surat - 395 006.

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

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

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



amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Company has purchased 100% equity shares 1,50,000 of Rs 10/- each of Arunis Edifice Private Limited on June 02, 2021. The Company has transferred 76,500 (51%) equity shares of Rs. 10/- each held in its wholly owned subsidiary i.e. Arunis Edifice Private Limited on July 19, 2022, after transfer of said equity shares, Arunis Edifice Private Limited ceased to be the wholly owned subsidiary of the company.

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



CA Arvind Yadav, Partner
Membership No: 047422



Place: Vadodara

Date: 05/08/2022

UDIN: 22047422AOICVA7618

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

CIN: L70100GJ1994PLC021759

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Statement of Consolidated Un-Audited Financial Results for the quarter ended 30.06.2022

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue from Operations	30.00	40.00	30.00	120.00
2	Other Income	10.20	7.55	0.94	60.82
3	Total Income (1+2)	40.20	47.55	30.94	180.82
4	Expenses				
a)	Operating costs	2.50	-	-	-
b)	Employees Benefit Expenses	12.51	7.41	3.64	25.58
c)	Finance Costs	4.21	1.24	-	1.24
d)	Depreciation and Amortisation Expenses	2.00	1.03	1.03	4.14
e)	Other Expenses	175.45	99.60	8.58	126.55
	Total expenses	196.67	109.28	13.25	157.50
5	Profit before exceptional items and tax (3-4)	(156.47)	(61.73)	17.70	23.32
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(156.47)	(61.73)	17.70	23.32
8	Tax Expense				
a)	Current tax	-	(8.57)	1.77	6.28
	Less: MAT credit availed	-	-	-	-
b)	Deferred tax	-	(0.02)	(0.02)	(0.09)
c)	Taxation relating to earlier years	-	-	-	-
	Total tax	-	(8.59)	1.75	6.19
9	Net Profit / (Loss) for the period (7-8)	(156.47)	(53.14)	15.95	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)	(156.47)	(53.14)	15.95	17.13
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00
13	Earnings per equity share				
(i)	Basic earnings per share (₹)	(5.22)	(1.77)	0.53	0.57
(ii)	Diluted earnings per share (₹)	(5.22)	(1.77)	0.53	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 05.08.2022 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- The figures for quarter ended 31.03.2022 are balancing figures between the audited figures in respect of the full financial year upto 31.03.2022 and unaudited year-to-date figures upto 31.12.2021.
- 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
(formerly known as M. B. Parikh Finstocks Limited)



Dhara

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 05.08.2022



Independent Auditors' Review Report on Quarterly and year to Date Un-audited Consolidated Financial Results for the company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended

**Review report to
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 consolidated Unaudited Financial Results of **Arunis Abode Limited (Formerly known as M. B. Parikh Finstocks Limited)** (the "Holding Company") and its subsidiary Arunis Edifice Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended June 30, 2022 and year to date from April 1, 2022 to June 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 (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. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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



4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the Statement of Unaudited Financial Results of the subsidiary referred to in paragraph 6 below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Holding Company has purchased 100% equity shares 1,50,000 of Rs 10/- each of Arunis Edifice Private Limited on June 02, 2021. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of the subsidiary company Arunis Edifice Private Limited. The unaudited interim financial results and other unaudited financial information of its subsidiary, , is based solely on such unaudited interim financial results and other unaudited financial information. The Company has transferred 76,500 (51%) equity shares of Rs. 10/- each held in its wholly owned subsidiary i.e. Arunis Edifice Private Limited on July 19, 2022, after transfer of said equity shares, Arunis Edifice Private Limited ceased to be the wholly owned subsidiary of the company.

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 with respect to our reliance on the work done and the financial results certified by the Management.

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



CA Arvind Yadav, Partner
Membership No: 047422

Place: Vadodara

Date: 05/08/2022

UDIN: 22047422AOICNT3724

