

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

30th October, 2021

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

Scrip Code: 526935

Dear Sir / Ma'am,

Sub: Outcome of the Board Meeting held today i.e. 30th October, 2021

Pursuant to the provisions of Regulations 30 and 33 read with Para A of Part A of 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. Saturday, 30th October, 2021, *inter-alia*, considered the following matters:

1. Approved the unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2021 alongwith Cash Flows Statement for the half year ended 30th September, 2021 and Statement of Assets and Liabilities as on that date;
2. Approved the unaudited Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2021 alongwith Cash Flows Statement for the half year ended 30th September, 2021 and Statement of Assets and Liabilities as on that date;

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

- a) A copy of unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2021 alongwith Cash Flows Statement for the half year ended 30th September, 2021 and Statement of Assets and Liabilities as on that date;
- b) A copy of unaudited Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2021 alongwith Cash Flows Statement for the half year ended 30th September, 2021 and Statement of Assets and Liabilities as on that date; and

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- c) A copy of Limited Review Reports received from the Statutory Auditors of the Company on the said results.

The meeting of the Board of Directors commenced at 06:00 PM and concluded at 07:00 PM

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 & 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.

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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 and half year ended 30th September, 2021

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited			Unaudited		Audited
1	Revenue from Operations	25.00	30.00	39.31	55.00	56.83	105.86
2	Other Income	36.38	0.94	0.53	37.32	3.55	6.42
3	Total Income (1+2)	61.38	30.94	39.85	92.32	60.39	112.28
4	Expenses						
a)	Employees Benefit Expenses	7.21	3.64	2.04	10.85	4.99	12.47
b)	Finance Costs	-	-	-	-	0.01	-
c)	Depreciation and Amortisation Expenses	1.04	1.03	0.52	2.07	1.04	2.08
d)	Other Expenses	7.85	8.13	1.30	15.98	12.36	27.78
	Total Expenses	16.10	12.80	3.86	28.90	18.40	42.32
5	Profit before exceptional items and tax (3-4)	45.28	18.14	35.99	63.42	41.99	69.95
6	Exceptional items	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	45.28	18.14	35.99	63.42	41.99	69.95
8	Tax Expense						
a)	Current tax	8.12	1.77	0.81	9.89	1.08	12.00
	Less: MAT credit availed	-	-	-	-	(0.27)	-
b)	Deferred tax	(0.02)	(0.02)	(6.34)	(0.04)	(7.76)	(7.85)
c)	Taxation relating to earlier years	-	-	-	-	0.27	-
	Total Tax	8.10	1.75	(5.53)	9.85	(6.68)	4.15
9	Net Profit / (Loss) for the period (7-8)	37.18	16.39	41.52	53.57	48.67	65.81
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)	37.18	16.39	41.52	53.57	48.67	65.81
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 (Rs.)	1.24	0.55	1.38	1.79	1.62	2.19
(ii)	Diluted earnings per share (Rs.)	1.24	0.55	1.38	1.79	1.62	2.19

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th October, 2021 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- 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 maximizing digital modes of communication. Considering the continued uncertainty, the management continues to monitor material changes, if any occurs.
- 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. 9th November, 2020. The details as required under Regulation 33(1)(e) read with Schedule IV of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 are given here-in-below:

Particulars	Amount (Rs. in Lakhs)			
	Quarter ended 30.09.2021	Quarter ended 30.06.2021	Half year ended 30.09.2021	Year ended 31.03.2021
a. Net Sales / Income from new business activity	25.00	30.00	55.00	NIL
b. Expenditure towards new business activity	0.00	0.16	0.16	NIL
c. Net Profit / (Loss) after tax from new business activity	18.50	29.84	48.34	NIL

- Previous periods figures have been rearranged / regrouped 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: 02926512

Place : Mumbai
Date : 30th October, 2021

ARUNIS ABODE LIMITED

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

CIN: L70100GJ1994PLC021759

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Standalone Statement of Assets and Liabilities as at 30th September, 2021

(Rs in Lakhs)

Sr. No	Particulars	As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plants & Equipments, Vehicles	100.96	100.13
	(b) Financial Assets	-	-
	(i) Investments	166.60	374.53
	(ii) Non Current Financial Assets	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	6.66	2.78
	Sub Total Non - Current Assets	274.23	477.44
2	Current Assets		
	(a) Financial Assets	-	-
	(i) Trade Receivable	2.00	-
	(ii) Investments	1.02	1.00
	(iii) Cash and Bank Balances	27.71	129.74
	(iv) Other Current Financial Assets	352.32	-
	(b) Other Current Assets	-	1.46
	Sub Total Current Assets	383.04	132.20
	TOTAL ASSETS	657.27	609.64
A	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	327.18	273.61
	Sub Total Equity	627.18	573.61
2	Liabilities		
	(a) Financial Liabilities	-	-
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	-	-
	(iii) Other financial liabilities	10.18	16.08
	(b) Other Current Liabilities	-	-
	(c) Provisions	-	-
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability	19.91	19.95
	Sub Total Liabilities	30.08	36.03
	TOTAL EQUITY AND LIABILITIES	657.27	609.64

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

Dhara D. Desai
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th October, 2021

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Standalone Cash Flow Statement for the half year ended 30th September, 2021

(Rs in Lakhs)

Sr. No.	Particulars	For the half year ended	
		30.09.2021	30.09.2020
		Unaudited	Unaudited
A	Cash Flow From Operating Activities		
	Profit Before Tax	63.42	41.99
	<u>Adjustments for:</u>		
	Depreciation and amortisation expenses	2.07	1.04
	Finance Cost	-	0.01
	Loss/(Gain) on Revaluation of Investment	(0.02)	(2.36)
	Loss/(Gain) on Sale of Investment	-	(1.43)
	Interest Income	(2.39)	(2.13)
	Dividend Income	(0.43)	-
	IT Refund	-	(2.57)
	Operating Profit before Working Capital Changes	62.66	34.55
	Changes in Working Capital		
	Trade Receivables	(2.00)	(31.52)
	Other Current Assets	(357.91)	(155.03)
	Trade Payables and other liabilities	(4.45)	(0.39)
	Taxes Paid (net)	(8.00)	-
	Net Cash Flow from/(used in) Operating Activities	(309.70)	(152.39)
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(2.90)	-
	Purchase of Investments	(32.60)	(237.00)
	Proceeds from sale of Investments	240.50	403.05
	Dividend Received	0.43	-
	Interest Received	2.24	2.13
	Profit on Sale of Investment	-	3.79
	Net Cash Flow From Investing Activities	207.67	171.97
C	Cash Flow from Financing Activities		
	Finance Costs	-	(0.01)
	Net Cash Flow from/ (used in) Financing Activities	-	(0.01)
	Net Increase/(Decrease) in Cash and Cash Equivalents	(102.03)	19.57
	Cash and Cash Equivalents as at the beginning of the period	129.74	2.16
	Cash and Cash Equivalents as at the end of the period	27.71	21.74

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



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th October, 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.

Independent Auditors' Limited Review Report on Quarterly Standalone unaudited financial results for the Quarter and half year ended September 30th, 2021

To the Board of Directors of
ARUNIS ABODE LIMITED (Formerly known as M. B. Parikh Finstocks Limited)

1. We have reviewed the accompanying standalone unaudited Financial Results ('the Statement') of **Arunis Abode Limited** ('the Company') for the quarter and half year ended 30th September, 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 as amended, including relevant circulars issued by the SEBI from time to time.

Figures for quarter and half year ended 30th September, 2021 corresponding quarter and half year ended in the previous year as reported in this standalone financial results are the balancing figures between audited in respect of full financial year and published year to date figures up to the end of the first quarter of the respective financial year.

2. The preparation of this standalone financial Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on October 30th, 2021, has been prepared on the basis of the related interim financial information 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 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our limited review of such unaudited interim standalone financial information.
3. We have conducted our limited review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our limited review conducted as stated above, nothing has come to our attention (except as reported in notes) that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 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.



Ahmedabad
102, Shikhar Complex,
Near Swastik Char Rasta, CG Road,
Ahmedabad - 380 007

New Delhi
House No. 137, Second Floor, Pocket 10,

Chennai
F-3,99/37, Sharan SS Jayam Apartments,
P. M. High Road, Chennai - 600 007

Surat
102, Shikhar Complex,
Near Swastik Char Rasta, CG Road,
Ahmedabad - 380 007

Mumbai
102, Shikhar Complex,
Near Swastik Char Rasta, CG Road,
Ahmedabad - 380 007

Hyderabad
H No. 1_5_48, Budwel Rajendra Nagar,
Hyderabad - 500 007



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5. We draw attention to the statement with regard to following matters:-

- Which describes the uncertainties relating to the out break COVID-19 pandemic and management evaluation of its impact on the company's operations and on the accompanying Statement of the Group as at 30th September, 2021, the extent of which is significantly dependent on future developments.
- The Company incorporated a Wholly Owned Subsidiary company i.e. Arunis Edifice Private Limited on 2nd June, 2021 with a capital contribution of Rs. 15,00,000/-
- The name of the Company was changed from M. B. Parikh Finstocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020.

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



CA Arvind Yadav, Partner
M. No. : 047422



UDIN :21047422AAAACT9401

Dated : 30th October 2021

Place :Vadodara

ARUNIS ABODE LIMITED
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Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2021

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020*	30.09.2021	30.09.2020*	31.03.2021*
		Unaudited			Unaudited		Audited
1	Revenue from Operations	25.00	30.00	-	55.00	-	-
2	Other Income	36.49	0.94	-	37.44	-	-
3	Total Income (1+2)	61.49	30.94	-	92.44	-	-
4	Expenses						
a)	Employees Benefit Expenses	7.21	3.64	-	10.85	-	-
b)	Depreciation and Amortisation Expenses	1.04	1.03	-	2.07	-	-
c)	Other Expenses	8.44	8.58	-	17.01	-	-
	Total Expenses	16.69	13.25	-	29.93	-	-
5	Profit before exceptional items and tax (3-4)	44.81	17.70	-	62.51	-	-
6	Exceptional items	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	44.81	17.70	-	62.51	-	-
8	Tax Expense						
a)	Current tax	8.12	1.77	-	9.89	-	-
	Less: MAT credit availed	-	-	-	-	-	-
b)	Deferred tax	(0.02)	(0.02)	-	(0.04)	-	-
c)	Taxation relating to earlier years	-	-	-	-	-	-
	Total tax	8.10	1.75	-	9.85	-	-
9	Net Profit/ (Loss) for the period (7-8)	36.71	15.95	-	52.66	-	-
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)	36.71	15.95	-	52.66	-	-
12	Paid-up equity share capital (Face Value of ₹ 10/-each)	300.00	300.00	-	300.00	-	-
13	Earnings per equity share						
	(i) Basic earnings per share (Rs.)	1.22	0.53	-	1.76	-	-
	(ii) Diluted earnings per share (Rs.)	1.22	0.53	-	1.76	-	-

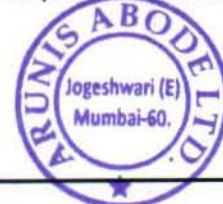
Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th October, 2021 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.

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 maximizing digital modes of communication. Considering the continued uncertainty, the management continues to monitor material changes, if any occurs.

*Not applicable, as the Wholly Owned Subsidiary of the Company i.e. Arunis Edifice Private Limited was incorporated on 2nd June, 2021, hence, previous periods figures are not available and applicable.

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



Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th October, 2021

ARUNIS ABODE LIMITED

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Consolidated Statement of Assets and Liabilities as at 30th September, 2021

(Rs in Lakhs)

Sr. No	Particulars	As at 30.09.2021	As at 31.03.2021*
		Unaudited	Audited
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plants & Equipments, Vehicles	100.96	-
	(b) Financial Assets	-	-
	(i) Investments	163.60	-
	(ii) Non Current Financial Assets	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	6.66	-
	Sub Total Non - Current Assets	271.23	-
2	Current Assets		
	(a) Financial Assets	-	-
	(i) Trade Receivable	2.00	-
	(ii) Investments	1.02	-
	(iii) Cash and Bank Balances	29.67	-
	(iv) Other Current Financial Assets	352.43	-
	(b) Other Current Assets	-	-
	Sub Total Current Assets	385.12	-
	TOTAL ASSETS	656.35	-
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	-
	(b) Other Equity	326.26	-
	Sub Total Equity	626.26	-
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	-	-
	(ii) Current Borrowings	-	-
	(iii) Other financial liabilities	10.18	-
	(b) Other Current Liabilities	-	-
	(c) Provisions	-	-
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability	19.91	-
	Sub Total Liabilities	30.08	-
	TOTAL EQUITY AND LIABILITIES	656.35	-

*Not applicable, as the Wholly Owned Subsidiary of the Company i.e. Arunis Edifice Private Limited was incorporated on 2nd June, 2021, hence, previous periods figures are not available and applicable.

Place : Mumbai
Date: 30th October, 2021

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



Dhara D. Desai
Dhara D. Desai
Managing Director
DIN: 02926512

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Consolidated Cash Flow Statement for the half year ended 30th September, 2021

(Rs in Lakhs)

Sr. No.	Particulars	For the half year ended	
		30.09.2021	30.09.2020
		Unaudited	Unaudited
A	Cash Flow From Operating Activities		
	Profit Before Tax	62.51	-
	Adjustments for:		
	Depreciation and amortisation expenses	2.07	-
	Finance Cost	-	-
	Loss/(Gain) on Revaluation of Investment	(0.02)	-
	Loss/(Gain) on Sale of Investment	-	-
	Interest Income	(2.50)	-
	Dividend Income	(0.43)	-
	IT Refund	-	-
	Operating Profit before Working Capital Changes	61.63	-
	Changes in Working Capital		
	Trade Receivables	(2.00)	-
	Other Current Assets	(357.82)	-
	Trade Payables and other liabilities	(4.45)	-
	Taxes Paid (net)	(8.00)	-
	Net Cash Flow from/(used in) Operating Activities	(310.64)	-
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(2.90)	-
	Purchase of Investments	(29.69)	-
	Proceeds from sale of Investments	240.50	-
	Dividend Received	0.43	-
	Interest Received	2.24	-
	Profit on Sale of Investment	-	-
	Net Cash Flow From Investing Activities	210.58	-
C	Cash Flow from Financing Activities		
	Finance Costs	-	-
	Net Cash Flow from/ (used in) Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	(100.07)	-
	Cash and Cash Equivalents as at the beginning of the period	129.74	-
	Cash and Cash Equivalents as at the end of the period	29.67	-

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

Dhara D. Desai
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai

Date: 30th October, 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.

Independent Auditors' Limited Review Report on Quarterly Consolidated unaudited financial results for the Quarter and half year ended September 30th, 2021

To the Board of Directors of
ARUNIS ABODE LIMITED (Formerly known as M. B. Parikh Finstocks Limited)

1. We have reviewed the accompanying consolidated unaudited Financial Results ('the Statement') of **Arunis Abode Limited** ('the Holding company') and its subsidiaries (the holding company and its subsidiaries together referred to as 'the Group') for the quarter and half year ended 30th September 2021, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time.

Figures for quarter and half year ended 30th September 2021 corresponding quarter ended in the previous year as reported in this standalone financial results are the balancing figures between audited in respect of full financial year and published year to date figures up to the end of the first quarter of the respective financial year.

2. The preparation of this Consolidated financial Statement is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Company in their meeting held on October 30th, 2021 has been prepared on the basis of the related interim financial information 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 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our limited review of such unaudited interim consolidated financial information.
3. We have conducted our limited review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 9th March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

Cont... 1



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

New Delhi
House No. 137, Second Floor, Pocket 10,

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

Chennai
F-3,99/37, Sharan SS Jayam Apartments,

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,



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4. Based on our limited review conducted as stated above, nothing has come to our attention (except as reported in notes) that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 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. We draw attention to the statement with regard to following matters:
- Which describes the uncertainties relating to the outbreak COVID-19 pandemic and management valuation of its impact on the company's operations and on the accompanying Statement of the Group as at 30th September 2021, the extent of which is significantly dependent on future developments.
 - The Company incorporated a Wholly Owned Subsidiary company i.e. Arunis Edifice Private Limited on 2nd June, 2021 with a capital contribution of Rs. 15,00,000/-
 - The name of the Company was changed from M. B. Parikh Finstocks Limited to Arunis Abode Limited w.e.f. 9th November, 2020.

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


CA Arvind Yadav, Partner
M. No. : 047422



UDIN :21047422AAAACT9401

Dated :30th October 2021

Place :Vadodara