

# 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



**11<sup>th</sup> November, 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. 11<sup>th</sup> November, 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, 11<sup>th</sup> November, 2022 *inter-alia*, considered the following matters:

- i. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022;

Pursuant to the provisions of Regulation 33 of the Listing Regulations, the copies of the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022 along with the Limited Review Reports on the said results received from the Statutory Auditors of the Company are enclosed for your records.

- ii. Took note of resignation of Mr. Denis B. Desai, Chief Financial Officer of the Company w.e.f. 11<sup>th</sup> November, 2022;
- iii. Appointed Ms. Heena Gupta as Chief Financial Officer of the Company w.e.f. 11<sup>th</sup> November, 2022;

The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 are enclosed and marked as "**Annexure I**".

- iv. Took note of resignation of M/s. B. R. Pancholi & Co., Chartered Accountants, Internal Auditors of the Company w.e.f. 11<sup>th</sup> November, 2022; and
- v. Based on the recommendation of the Audit Committee, appointed M/s. M P P S & Co., Chartered Accountants, Surat as Internal Auditors of the Company with effect from 11<sup>th</sup> November, 2022 to conduct Internal Audit of the functions and activities of the Company.

The details as required under Regulation 30 of the Listing Regulations read with the SEBI Circular No. CIR/CFD/ CMD/4/2015 dated 9<sup>th</sup> September, 2015 are enclosed and marked as **"Annexure II"**.

The meeting of the Board of Directors commenced at 4:00 PM and concluded at 4:45 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 and Compliance Officer**  
**Membership No.: A50810**

**Encl: A/a**

**Annexure – I**

<b>Sr. No.</b>	<b>Particulars</b>	<b>M/s. B. R. Pancholi &amp; Co., Chartered Accountants</b>	<b>M/s. M P P S &amp; CO., Chartered Accountants</b>
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation due to other professional occupation in other assignments.	Appointment
2.	Date of appointment / Cessation (as applicable) and term of appointment	11 <sup>th</sup> November, 2022	11 <sup>th</sup> November, 2022
3.	Brief Profile (in case of appointment)	Not Applicable	M/s. M P P S & Co., Chartered Accountants, Surat was established in the year 2015 and offers various types of services such as management consultancy, financial consultancy, audits, Company Law matters, etc. The firm includes partners and staff who are experienced professionals with impressive and dynamic backgrounds and having the ability and expertise to plan, execute, supervise and conclude various types of services.
4.	Disclosure of relationships between directors (In case of appointment of director)	Not Applicable	Not Applicable

**Annexure – II**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Mr. Denis B. Desai</b>	<b>Ms. Heena Gupta</b>
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation	Appointment
2.	Date of appointment / Cessation (as applicable) and term of appointment	11 <sup>th</sup> November, 2022	11 <sup>th</sup> November, 2022
3.	Brief Profile (in case of appointment)	Not Applicable	Ms. Heena Gupta has done MBA in Finance and B.Com. She has experience of more than 7 years in the field of finalization, taxation, accounts and secretarial work of Public Limited and Private Limited companies. She also has experience in monitoring day to day operations and working capital requirements for smooth functioning of the business including handling portfolio management of mutual funds, shares and other investments.
4.	Disclosure of relationships between directors (In case of appointment of director)	Not Applicable	Not Applicable

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

CIN: L70100GJ1994PLC021759

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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 half year ended 30.09.2022**

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	50.00	30.00	25.00	80.00	55.00	120.00
2	Other Income	62.84	10.16	36.38	73.00	37.32	60.40
3	<b>Total Income (1+2)</b>	<b>112.84</b>	<b>40.16</b>	<b>61.38</b>	<b>153.00</b>	<b>92.32</b>	<b>180.40</b>
4	<b>Expenses</b>						
a)	Employee Benefits Expense	13.25	12.51	7.21	25.76	10.85	25.58
b)	Finance Costs	6.36	4.21	-	10.57	-	1.24
c)	Depreciation	3.20	2.00	1.04	5.20	2.07	4.14
d)	Other Expenses	15.58	175.33	7.85	190.91	15.98	125.17
	<b>Total expenses</b>	<b>38.40</b>	<b>194.05</b>	<b>16.10</b>	<b>232.45</b>	<b>28.90</b>	<b>156.13</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>74.44</b>	<b>(153.89)</b>	<b>45.28</b>	<b>(79.45)</b>	<b>63.42</b>	<b>24.28</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>74.44</b>	<b>(153.89)</b>	<b>45.28</b>	<b>(79.45)</b>	<b>63.42</b>	<b>24.28</b>
8	<b>Tax Expense</b>						
a)	Current tax	-	-	8.12	-	9.89	6.28
b)	Deferred tax	1.37	-	(0.02)	1.37	(0.04)	(0.09)
c)	Taxation relating to earlier years	-	-	-	-	-	-
	<b>Total Tax</b>	<b>1.37</b>	<b>-</b>	<b>8.10</b>	<b>1.37</b>	<b>9.85</b>	<b>6.19</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>73.07</b>	<b>(153.89)</b>	<b>37.18</b>	<b>(80.81)</b>	<b>53.57</b>	<b>18.08</b>
10	<b>Other Comprehensive Income</b>						
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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>73.07</b>	<b>(153.89)</b>	<b>37.18</b>	<b>(80.81)</b>	<b>53.57</b>	<b>18.08</b>
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
13	<b>Earnings per equity share (In INR)</b>						
(i)	Basic earnings per share (₹)	2.44	(5.13)	1.24	(2.69)	1.79	0.60
(ii)	Diluted earnings per share (₹)	2.44	(5.13)	1.24	(2.69)	1.79	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 11.11.2022 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:

(₹ in Lakh)

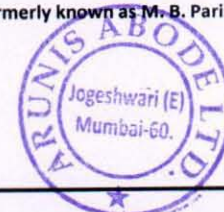
Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
a. Net Sales / Income from new business activity	50.00	30.00	25.00	80.00	55.00	120.00
b. Expenditure towards new business activity	7.95	4.80	0.00	12.75	0.16	7.55
c. Net profit / (Loss) after tax from new business activity	31.12	18.65	18.50	49.77	48.34	83.21

3. The Company has acquired 100% Equity Shares of Arunis Realities Private Limited, a Company incorporated under the provisions of the Companies Act, 1956 (CIN: U70102MH2011PTC223180) registered with Registrar of Companies, Mumbai, Maharashtra from its existing shareholders. Consequently, Arunis Realities Private Limited has become wholly owned subsidiary of the Company with effect from 06.07.2022.

4. 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.

5. 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: 11.11.2022

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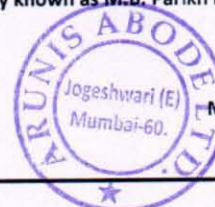
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**Standalone Statement of Assets and Liabilities as at 30.09.2022**

(₹ in Lakh)

Sr. No.	Particulars	As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipments, Vehicles	205.71	139.65
	(b) Financial Assets		
	(i) Investments	11.62	15.00
	(ii) Non Current Financial Assets	5.00	5.00
	(c) Income Tax Assets (net)	25.10	20.69
	<b>Sub Total Non-Current Assets</b>	<b>247.43</b>	<b>180.34</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivable	59.00	-
	(ii) Investments	542.44	544.95
	(iii) Cash and Bank Balances	67.26	83.25
	(iv) Other Bank Balances	0.10	17.60
	(v) Other Current Financial Assets	1.60	205.61
	(b) Other Current Assets	2.63	0.81
	<b>Sub Total Current Assets</b>	<b>673.02</b>	<b>852.22</b>
	<b>TOTAL ASSETS</b>	<b>920.45</b>	<b>1,032.56</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	210.88	291.69
	<b>Sub Total Equity</b>	<b>510.88</b>	<b>591.69</b>
<b>2</b>	<b>Liabilities</b>		
	(a) <b>Non-Current Liabilities</b>		
	(i) Non current Borrowings	93.51	27.19
	(ii) Deferred Tax Liability (Net)	21.23	19.86
	(b) <b>Current Liabilities</b>		
	(i) Current Borrowings	256.90	141.80
	(ii) Trade payables	28.42	251.19
	(iii) Other Current Liabilities	9.52	0.12
	(iv) Other Financial Liabilities	-	0.71
	<b>Sub Total Liabilities</b>	<b>409.57</b>	<b>440.87</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>920.45</b>	<b>1,032.56</b>

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



Dhara D. Desai  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 11.11.2022

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**Standalone Statement of Cash Flow for the half year ended 30.09.2022**

(₹ in Lakh)

Sr. No.	Particulars	For the half year ended	
		30.09.2022	30.09.2021
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	(79.45)	63.42
	<b>Adjustments for:</b>		
	Depreciation and amortisation expenses	3.20	2.07
	Finance Cost	10.57	-
	Loss / (Gain) on Fair Value of Investment	113.92	(0.02)
	Loss / (Gain) on sale of investments - Intraday Trading	(12.18)	-
	Interest Income	(7.16)	(2.39)
	Dividend Income	(0.65)	(0.43)
	<b>Operating Profit before Working Capital Changes</b>	<b>28.26</b>	<b>62.66</b>
	<b>Changes in Working Capital</b>		
	Trade Receivables	(59.00)	(2.00)
	Trade payables	(222.76)	(4.45)
	Other current and current financial liabilities	8.69	-
	Other current and current financial assets	202.19	(357.91)
	Taxes Paid (net)	(4.40)	(8.00)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>(47.03)</b>	<b>(309.70)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(69.27)	(2.90)
	Purchase of Investments	(103.49)	(32.60)
	Proceeds from sale of Investments	7.65	240.50
	Interest Received	7.16	2.24
	Dividend Received	0.65	0.43
	<b>Net Cash Flow From Investing Activities</b>	<b>(157.30)</b>	<b>207.67</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Funds Borrowed during the year	181.41	-
	Investment in term deposits with bank	17.50	-
	Finance Costs	(10.57)	-
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>188.34</b>	<b>-</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(15.99)</b>	<b>(102.03)</b>
	Cash and Cash Equivalents as at the beginning of the period	83.25	129.74
	<b>Cash and Cash Equivalents as at the end of the period</b>	<b>67.26</b>	<b>27.71</b>

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: 11.11.2022

# 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' Limited Review Report on Unaudited Standalone Financial Results of Arunis Abode Limited for the quarter ended 30-Sep-2022 and year-to-date results for the period from 01-Apr-2022 to 30-Sep-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 ended 30-Sep-2022 and for the period from 01-Apr-2022 to 30-Sep-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.

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

**CA Arvind Yadav**  
Partner  
Membership No: 047422



Place: Vadodara

Date: 11-Nov-2022

UDIN: 2204742213CUGY142113

■ **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,  
Sector 20, Rohini, NEW DELHI-110086

■ **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,  
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, Telangana State



ISO 9001 : 2015

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**Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30.09.2022**

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	50.00	30.00	25.00	80.00	55.00	120.00
2	Other Income	63.92	10.20	36.49	74.12	37.44	60.82
3	<b>Total Income (1+2)</b>	<b>113.92</b>	<b>40.20</b>	<b>61.49</b>	<b>154.12</b>	<b>92.44</b>	<b>180.82</b>
4	<b>Expenses</b>						
	a) Operating costs	-	-	-	-	-	-
	b) Change in inventory	(2.50)	2.50	-	-	-	-
	b) Employee Benefits Expense	13.25	12.51	7.21	25.76	10.85	25.58
	c) Finance Costs	6.40	4.21	-	10.62	-	1.24
	d) Depreciation	3.20	2.00	1.04	5.20	2.07	4.14
	e) Other Expenses	15.92	175.45	8.44	191.37	17.01	126.55
	<b>Total expenses</b>	<b>36.28</b>	<b>196.67</b>	<b>16.69</b>	<b>232.95</b>	<b>29.93</b>	<b>157.50</b>
5	<b>Profit before tax and Share of Profit / (Loss) of Associate Company (3-4)</b>	<b>77.64</b>	<b>(156.47)</b>	<b>44.81</b>	<b>(78.83)</b>	<b>62.51</b>	<b>23.32</b>
6	Share of Profit / (Loss) of Associate Company	(2.22)	-	-	(2.22)	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>75.42</b>	<b>(156.47)</b>	<b>44.81</b>	<b>(81.05)</b>	<b>62.51</b>	<b>23.32</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	8.12	-	9.89	6.28
	b) Deferred tax	1.37	-	(0.02)	1.37	(0.04)	(0.09)
	c) Taxation relating to earlier years	-	-	-	-	-	-
	<b>Total tax</b>	<b>1.37</b>	<b>-</b>	<b>8.10</b>	<b>1.37</b>	<b>9.85</b>	<b>6.19</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>74.06</b>	<b>(156.47)</b>	<b>36.71</b>	<b>(82.41)</b>	<b>52.66</b>	<b>17.13</b>
10	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>74.06</b>	<b>(156.47)</b>	<b>36.71</b>	<b>(82.41)</b>	<b>52.66</b>	<b>17.13</b>
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
13	<b>Earnings per equity share</b>						
	(i) Basic earnings per share (₹)	2.47	(5.22)	1.22	(2.75)	1.76	0.57
	(ii) Diluted earnings per share (₹)	2.47	(5.22)	1.22	(2.75)	1.76	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 11.11.2022 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- 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: 02926512

Place : Mumbai  
Date: 11.11.2022

**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

**Consolidated Statement of Assets and Liabilities as at 30.09.2022**

(₹ in Lakh)

Sr. No.	Particulars	As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plants & Equipments, Vehicles	205.71	139.65
	(b) Goodwill	0.63	-
	(c) Financial Assets	-	-
	(i) Investments	5.17	-
	(ii) Non Current Financial Assets	5.00	5.00
	(d) Income Tax Assets (net)	25.10	20.73
	<b>Sub Total Non-Current Assets</b>	<b>241.60</b>	<b>165.38</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivable	59.00	-
	(ii) Investments	542.44	544.95
	(iii) Cash and Bank Balances	70.50	85.21
	(iv) Other Bank Balances	0.10	17.60
	(v) Other Current Financial Assets	1.60	217.99
	(b) Other Current Assets	2.91	0.81
	<b>Sub Total Current Assets</b>	<b>676.55</b>	<b>866.56</b>
	<b>TOTAL ASSETS</b>	<b>918.15</b>	<b>1,031.94</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	208.32	290.73
	<b>Sub Total Equity</b>	<b>508.32</b>	<b>590.73</b>
<b>2</b>	<b>Liabilities</b>		
	<b>(a) Non-Current Liabilities</b>		
	(i) Non current Borrowings	93.51	27.19
	(ii) Deferred Tax Liability (Net)	21.23	19.86
	<b>(b) Current Liabilities</b>		
	(i) Current Borrowings	256.90	141.80
	(ii) Trade payables	28.42	251.52
	(iii) Other Current Liabilities	9.77	0.12
	(iv) Other financial liabilities	-	0.71
	<b>Sub Total Liabilities</b>	<b>409.82</b>	<b>441.21</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>918.15</b>	<b>1,031.94</b>

For Arunis Abode Limited  
(formerly known as M. B. Parikh Finstocks Limited)Dhara D. Desai  
Managing Director  
DIN: 02926512Place : Mumbai  
Date: 11.11.2022

**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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**Consolidated Statement of Cash Flow for the half year ended 30.09.2022**

(₹ in Lakh)

Sr. No.	Particulars	For the half year ended	
		30.09.2022	30.09.2021
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	(81.05)	62.51
	<b>Adjustments for:</b>		
	Depreciation and amortisation expenses	5.20	2.07
	Finance Cost	10.62	-
	Loss / (Gain) on Fair Value of Investment	113.92	(0.02)
	Loss / (Gain) on sale of investments - Intraday Trading	(12.18)	-
	Loss / (Gain) on sale of investments in subsidiary	(0.53)	-
	Share in Loss / (Profit) of Associate Company	2.22	
	Interest Income	(7.24)	(2.50)
	Dividend Income	(0.65)	(0.43)
	<b>Operating Profit before Working Capital Changes</b>	<b>30.31</b>	<b>61.63</b>
	<b>Changes in Working Capital</b>		
	Trade Receivables	(59.00)	(2.00)
	Trade payables	(223.10)	(4.45)
	Other current and current financial liabilities	8.94	-
	Other current and current financial assets	214.29	(357.82)
	Taxes Paid (net)	(1.63)	(8.00)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>(30.19)</b>	<b>(310.64)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(71.27)	(2.90)
	Purchase of investment in subsidiary	(4.24)	-
	Purchase of Investments net of Goodwill	(112.85)	(29.69)
	Proceeds from sale of investment in subsidiary	7.65	240.50
	Interest Received	7.24	2.24
	Dividend Received	0.65	0.43
	<b>Net Cash Flow From Investing Activities</b>	<b>(172.81)</b>	<b>210.58</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Funds Borrowed during the year	181.41	-
	Investment in term deposits with bank	17.50	-
	Finance Costs	(10.62)	-
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>188.29</b>	<b>-</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(14.71)</b>	<b>(100.07)</b>
	Cash and Cash Equivalents as at the beginning of the period	85.21	129.74
	<b>Cash and Cash Equivalents as at the end of the period</b>	<b>70.50</b>	<b>29.67</b>

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: 11.11.2022

# 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' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter ended 30-Sep-2022 and year-to-date results for the period from 01-Apr-2022 to 30-Sep-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 profit after tax and total comprehensive income of its associate for the quarter ended 30-Sep-2022 and year-to-date results for the period 01-Apr-2022 to 30-Sep-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.
- 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.

■ **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,  
Sector 20, Rohini, NEW DELHI-110086

■ **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,  
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

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5. The statement also includes the Group's share of net loss after tax and total comprehensive loss of ₹ 0.34 lakhs for the quarter ended on 30-Sep-2022 and for the period from 01-Apr-2022 to 30-Sep-2022, as considered in the Unaudited Financial Results in respect of a subsidiary based on its 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 Yadav**  
Partner  
Membership No: 047422



Place: Vadodara

Date: 11-Nov-2022

UDIN: 22047422 **BCUGSB1406**