

Arunis Abode 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 : 501, Flyedge - FP No 765, TPS 111, JN Off SV Road and Kora Kendra Road, Borivali (W) Mumbai- 400092. Mob.: +91 9167869000 Email : corporate@arunis.co

To,
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., 30th September 2023

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., Monday, 06th November 2023 inter-alia, considered the following matters:

- i. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2023 along with the Limited Review Reports on the said results received from the Statutory Auditors of the Company.
- ii. Approved modification in the "Policy for Determination of Materiality of Events" and Details of KMP for Determining Materiality of Events.
- iii. The Board of Directors of the Company has appointed CS Bhavesh Chheda, Proprietor of M/s Bhavesh Chheda & Associates as Secretarial Auditor of the Company for the Financial Year 2023-24.

Details as per SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015, are as under:

Reason for Change: Appointment, resignation, removal, death or otherwise;	Appointment: To comply with the provisions of Section 204 of the Companies Act, 2013
Date of Appointment and Terms	Date: 06.11.2023 Terms: CS Bhavesh Chheda, Proprietor of M/s Bhavesh Chheda & Associates (M. No. A48035 and COP No. 24147), as a Secretarial Auditor of the Company for the Financial Year 2023-24.
Brief profile (in case of appointment)	Name of Auditor: Bhavesh Chheda & Associates M. No. : A48035 COP. No. 24147 Brief Profile: Bhavesh Chheda & Associates is a Peer Reviewed Firm and an associate member of the Institute of Company Secretaries of India (ICSI).

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Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
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Kindly take the same on your records.

The meeting of the Board of Directors commenced at **02:00 P.M. and concluded at 02:30 P.M.** Kindly take the same on your record.

FOR ARUNIS ABODE LIMITED

Garima Mandhania

Company Secretary & Compliance Officer

M. No.: A62347

Date: 06-11-2023

Place: Mumbai

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

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Corp Office: 501, Flyedge -FP No 765, TPS 111, JN Off S V Road and Kora Kendra Road, Borivali (W), Mumbai-400060, Maharashtra, India.
Mobile No.: +91-70456 77788; +91-91678 69000 ; **Email:** corporate@arunis.co ; **Website:** www.arunis.co

Statement of Standalone Financial Results for the quarter and half year ended 30.09.2023

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	10.92	46.69	50.00	57.61	80.00	344.20
2	Other Income	8.66	8.67	62.84	17.33	73.00	25.16
3	Total Income (1+2)	19.58	55.36	112.84	74.94	153.00	369.36
4	Expenses						
	a) Employee Benefits Expense	5.74	5.70	13.25	11.44	25.76	39.93
	b) Finance Costs	8.91	8.83	6.36	17.74	10.57	29.45
	c) Depreciation	4.37	4.33	3.21	8.70	5.20	13.97
	d) Other Expenses (refer note 5)	(25.99)	45.04	15.58	19.05	190.91	247.24
	Total expenses	(6.97)	63.90	38.40	56.93	232.44	330.59
5	Profit / (loss) before exceptional items and tax (3-4)	26.55	(8.54)	74.44	18.01	(79.44)	38.77
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	26.55	(8.54)	74.44	18.01	(79.44)	38.77
8	Tax Expense						
	a) Current tax	5.01	-	-	5.01	-	10.11
	b) Taxation relating to earlier years	-	-	-	-	-	(1.23)
	c) Deferred tax	2.47	(3.11)	1.37	(0.64)	1.37	11.99
	Total Tax	7.48	(3.11)	1.37	4.37	1.37	20.87
9	Net Profit / (Loss) for the period (7-8)	19.07	(5.44)	73.07	13.64	(80.81)	17.90
10	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-	-
	b) i. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	19.07	(5.44)	73.07	13.64	(80.81)	17.90
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 (In INR)						
	(i) Basic earnings per share (₹)	0.64	(0.18)	2.44	0.45	(2.69)	0.60
	(ii) Diluted earnings per share (₹)	0.64	(0.18)	2.44	0.45	(2.69)	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 06.11.2023 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The Company is actively engaged in consultancy of few real-estate projects in current quarter and half year. During the quarter under review no revenue from project consultancy work, revenue will flow in upcoming quarters out of said projects.
- 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	Quarter ended			Half year ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
a. Net Sales / Income from new business activity	0.00	0.00	50.00	0.00	80.00	301.00
b. Expenditure towards new business activity	4.20	4.20	7.95	8.40	12.75	21.15
c. Net profit / (Loss) after tax from new business activity	-3.11	-3.11	31.12	-6.22	49.77	207.09

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

- The Company has incurred a cumulative loss from trading in shares and mutual funds which is grouped in 'Other Expenses' amounting ₹ 4.23 Lakhs during the half year ended on 30.09.2023 compared to ₹ 164.49 Lakhs during the half year ended on 30.09.2022. During the current quarter, the Company earned gain from trading in shares and mutual funds amounting to ₹ 32.57 lakhs compared to loss of ₹ 36.80 lakhs in preceding quarter and loss of ₹ 27.82 lakhs in comparative quarter of previous year.
Due to stock market volatility, the amount of gain/loss has been volatile, To maintain consistency in reporting, gain in current quarter has been grouped in "other expenses" and accordingly, the amount appears as negative.
- During the previous year from 11.11.2022, Ms. Heena Gupta has been appointed as Chief Financial Officer of the Company and Mr. Denis Desai has left the Company. Accordingly, employee benefits expense has decreased in current quarter and half year compared to quarter and half year of last year.
- Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara D. Desai
Managing Director
 DIN: 02926512

Place : Mumbai
 Date: 06.11.2023

ARUNIS ABODE LIMITED
CIN: L70100GJ1994PLC021759

Standalone Statement of Assets and Liabilities as at 30.09.2023

(₹ in Lakh)

Sr. No.	Particulars	As at 30.09.2023	As at 31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	111.58	198.49
	(b) Investment Property	78.87	-
	(c) Financial Assets - Investments	394.62	394.62
	(d) Income-tax Assets (Net)	24.31	22.59
	Sub Total Non-Current Assets	609.38	615.70
2	Current Assets		
	(a) Financial Assets		
	(i) Securities for trade	182.45	124.39
	(ii) Trade Receivable	150.96	257.88
	(iii) Cash and Cash Equivalent	1.52	2.22
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	74.18	8.74
	(b) Other Current Assets	9.41	5.51
	Sub Total Current Assets	418.62	398.84
	TOTAL ASSETS	1,028.00	1,014.54
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	323.24	309.59
	Sub Total Equity	623.24	609.59
2	Liabilities		
	(a) Non-Current Liabilities		
	(i) Non-current Borrowings	94.89	102.06
	(ii) Deferred Tax Liability (Net)	31.22	31.86
	Sub Total Non-Current Liabilities	126.11	133.92
	(b) Current Liabilities		
	(i) Current Borrowings	238.14	243.63
	(ii) Trade payables	30.47	4.69
	(iii) Other Financial Liabilities	-	0.11
	(iv) Current tax liabilities	5.00	-
	(v) Other Current Liabilities	5.04	22.60
	Sub Total Current Liabilities	278.65	271.03
	Sub Total Liabilities	404.76	404.95
	TOTAL EQUITY AND LIABILITIES	1,028.00	1,014.54

Notes:

- During the current year, the Company has started renting-out one of its building and therefore the same is transferred to 'Investment Property' from 'Property, plant and equipment'.
- Increase in 'Other current financial assets' is due to advance given to associate company under the normal course of business, closing balance of which is ₹ 50 lakhs.
- Previous periods figures are re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 06.11.2023

ARUNIS ABODE LIMITED
CIN: L70100GJ1994PLC021759

Standalone Statement of Cash Flow for the half year ended 30.09.2023

(₹ in Lakh)

Sr. No.	Particulars	For the half year ended	
		30.09.2023	30.09.2022
		Unaudited	Unaudited
A	Cash Flow From Operating Activities		
	Profit Before Tax	18.01	(79.44)
	Adjustments for:		
	Depreciation and amortisation expense	8.70	5.20
	Finance cost	17.74	10.57
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(57.37)	113.92
	Profit on sale of Property, Plant and Equipment	-	-
	Interest Income	(12.80)	(7.24)
	Dividend Income	(0.18)	(0.65)
	Rent Income	(4.35)	-
	Operating Profit before Working Capital Changes	(30.25)	42.36
	Changes in Working Capital		
	Securities for trade	(0.69)	84.59
	Trade Receivables	106.92	(59.00)
	Financial Assets	(56.80)	204.01
	Other current Assets	(3.89)	(1.82)
	Trade payables	25.78	(222.76)
	Financial Liabilities	(0.11)	(0.71)
	Other current liabilities	(17.56)	9.39
	Taxes Paid (net)	(1.72)	(4.41)
	Net Cash Flow from / (used in) Operating Activities	21.68	51.66
B	Cash Flow From Investing Activities		
	Purchase of property, plant and equipment	(0.67)	(86.63)
	Proceeds from sale of property, plant and equipment	-	15.37
	Purchase of debentures	-	(196.00)
	Purchase of shares of subsidiary	-	(4.24)
	Proceeds from sale of shares of subsidiary	-	7.65
	Purchase of shares in other companies	-	(0.03)
	Interest received	4.16	7.24
	Dividend received	0.18	0.65
	Rent Received	4.35	-
	Net Cash Flow From Investing Activities	8.02	(256.00)
C	Cash Flow from Financing Activities		
	Repayment of Borrowings	(12.66)	(28.24)
	Proceeds from Borrowings	-	209.65
	Proceeds From / Investment in Deposits with Bank	-	17.50
	Interest paid	(17.74)	(10.57)
	Net Cash Flow from / (used in) Financing Activities	(30.40)	188.34
	Net Increase / (Decrease) in Cash and Cash Equivalents	(0.70)	(16.00)
	Cash and Cash Equivalents as at the beginning of the period	2.22	83.25
	Cash and Cash Equivalents as at the end of the period	1.52	67.25

Note:

In previous year, the management changed its policy of classification of funds invested in financial instruments being shares and mutual funds traded in Cash and Future & Options segments. Such securities were earlier classified as "Investments" which are now classified as "Securities for trade". This voluntary change was made because it provides in more reliable and relevant information to the users of Company's financial results. Therefore, the numbers of cash generated from 'operating activities' and 'investing activities' for the comparative period are regrouped as required.



For Arunis Abode Limited

Dhara

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 06.11.2023



Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of Arunis Abode Limited for the quarter and half year ended 30-Sep-2023 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Arunis Abode Limited (formerly known as M. B. Parikh Finstocks Limited)

1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Arunis Abode Limited** ("the Company"), for the quarter and half year ended 30-Sep-2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Cont..2



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

■ **Delhi**
A-2, Fourth Floor, Shree Ram Palace,
Noida Sec. 27- 201301

■ **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, Telly Gully,
Andheri East, Mumbai - 400 069

■ **Rajkot**
406, Sadhana Dntown, Opp. Gandhi Museum,
Jawahar Road, Rajkot-360001.



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.

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

CA Arvind K. Yadav, Partner
Membership No: 047422,



Place: Vadodara

Date: 06/11/2023

UDIN: 23047422BGUTJO4583

■ **Ahmedabad**
502, Shagun Complex, Opp. Fair Deal House,
Near Swastik Char Rasta, CG Road,
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CIN: L70100GJ1994PLC021759

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Statement of Consolidated Financial Results for the quarter and half year ended 30.09.2023

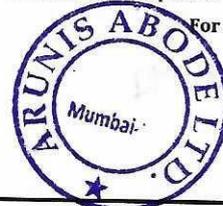
(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	10.92	46.69	50.00	57.61	80.00	344.20
2	Other Income	8.66	8.67	63.92	17.33	74.12	25.77
3	Total Income (1+2)	19.58	55.36	113.92	74.94	154.12	369.97
4	Expenses						
	a) Change in inventory	-	-	(2.50)	-	-	-
	a) Employee Benefits Expense	5.75	5.70	13.25	11.45	25.76	39.92
	b) Finance Costs	8.91	8.83	6.40	17.74	10.62	29.49
	c) Depreciation	4.36	4.33	3.20	8.70	5.20	13.97
	d) Other Expenses (refer note 4)	(25.69)	45.25	15.92	19.57	191.37	247.99
	Total expenses	(6.66)	64.12	36.28	57.45	232.95	331.37
5	Profit before exceptional items and tax (3-4)	26.25	(8.76)	77.64	17.49	(78.83)	38.60
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	26.25	(8.76)	77.64	17.49	(78.83)	38.60
8	Tax Expense						
	a) Current tax	5.01	-	-	5.01	-	10.11
	b) Taxation relating to earlier years	-	-	-	-	-	(1.23)
	c) Deferred tax	2.45	(3.22)	1.37	(0.77)	1.37	11.83
	Total Tax	7.45	(3.22)	1.37	4.23	1.37	20.71
9	Net Profit from continuing operations (7-8)	18.80	(5.54)	76.27	13.26	(80.20)	17.89
10	Share of profit/(loss) of associate	-	(6.18)	(2.22)	(6.18)	(2.22)	(0.66)
11	Net profit for the period (9-10)	18.80	(11.71)	74.06	7.08	(82.41)	17.23
12	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-	-
	b) i. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	18.80	(11.71)	74.06	7.08	(82.41)	17.23
14	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
15	Earnings per equity share						
	(i) Basic earnings per share (₹)	0.63	(0.39)	2.47	0.24	(2.75)	0.57
	(ii) Diluted earnings per share (₹)	0.63	(0.39)	2.47	0.24	(2.75)	0.57

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 06.11.2023 and Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The Holding Company is actively engaged in consultancy of few real-estate projects in current quarter and half year. During the quarter under review no revenue from project consultancy work, revenue will flow in upcoming quarters out of said projects.
- The Holding Company has incurred a cumulative loss from trading in shares and mutual funds which is grouped in 'Other Expenses' amounting ₹ 4.23 Lakhs during the half year ended on 30.09.2023 compared to ₹ 164.49 Lakhs during the half year ended on 30.09.2022. During the current quarter, the holding Company earned gain from trading in shares and mutual funds amounting to ₹ 32.57 lakhs compared to loss of ₹ 36.80 lakhs in preceding quarter and loss of ₹ 27.82 lakhs in comparative quarter of previous year. Due to stock market volatility, the amount of gain/loss has been volatile. To maintain consistency in reporting, gain in current quarter has been grouped in "other expenses" and accordingly, the amount appears as negative.
- During the previous year from 11.11.2022, Ms. Heena Gupta has been appointed as Chief Financial Officer of the Company and Mr. Denis Desai has left the Company. Accordingly, employee benefits expense has decreased in current quarter and half year compared to quarter and half year of last year.
- Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

Place : Mumbai
Date: 06.11.2023



For Arunis Abode Limited

Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Consolidated Statement of Assets and Liabilities as at 30.09.2023

(₹ in Lakh)

Sr. No.	Particulars	As at 30.09.2023	As at 31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments, Vehicles	111.58	198.49
	(b) Investment Property	78.87	-
	(b) Goodwill	0.63	0.63
	(c) Financial Assets		
	(i) Investments accounted for using the Equity Method	-	6.18
	(ii) Investments	383.03	383.03
	(d) Income-tax Assets (Net)	24.59	22.87
	Sub Total Non-Current Assets	598.70	611.20
2	Current Assets		
	(a) Financial Assets		
	(i) Securities for trade	182.45	124.39
	(ii) Trade Receivable	150.96	257.88
	(iii) Cash and Cash Equivalent	3.56	5.17
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	74.78	8.74
	(b) Other Current Assets	9.41	5.51
	Sub Total Current Assets	421.26	401.79
	TOTAL ASSETS	1,019.96	1,012.99
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	315.04	307.96
	Sub Total Equity	615.04	607.96
2	Liabilities		
	(a) Non-Current Liabilities		
	(i) Non-current Borrowings	94.89	102.06
	(ii) Deferred Tax Liability (Net)	30.93	31.70
	Sub Total Non-Current Liabilities	125.82	133.76
	(b) Current Liabilities		
	(i) Current Borrowings	238.14	243.63
	(ii) Trade payables	30.92	4.94
	(iii) Other Financial Liabilities	-	0.10
	(iv) Current tax Liabilities (net)	5.00	-
	(iv) Other Current Liabilities	5.04	22.60
	Sub Total Current Liabilities	279.10	271.27
	Sub Total Liabilities	404.92	405.03
	TOTAL EQUITY AND LIABILITIES	1,019.96	1,012.99

Notes:

1. During the current year, the holding Company has started renting-out one of its building and therefore the same is transferred to 'Investment Property' from 'Property, plant and equipment'.
2. Increase in 'Other current financial assets' is due to advance given to associate company under the normal course of business, closing balance of which is ₹ 50 lakhs.
3. Previous periods figures are re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 06.11.2023

ARUNIS ABODE LIMITED
CIN: L70100GJ1994PLC021759

Consolidated Statement of Cash Flow for half year ended 30.09.2023

Sr. No.	Particulars	(₹ in Lakh)	
		For the half year ended	
		30.09.2023	30.09.2022
		Unaudited	Unaudited
A	Cash Flow From Operating Activities		
	Profit Before Tax	17.49	(78.83)
	Adjustments for:		
	Depreciation and amortisation expense	8.70	5.20
	Finance cost	17.74	10.62
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(57.37)	113.92
	Profit on sale of Property, Plant and Equipment	-	-
	Interest Income	(12.80)	(17.24)
	Dividend Income	(0.18)	(1.53)
	Profit on disposal of controlling stake in subsidiary	-	(0.53)
	Share in loss of associate	6.18	-
	Rent income	(4.35)	-
	Operating Profit before Working Capital Changes	(24.59)	31.61
	Changes in Working Capital		
	Securities for trade	(0.69)	84.59
	Trade Receivables	106.92	(59.00)
	Financial Assets	(57.40)	204.01
	Other current Assets	(3.89)	(2.10)
	Trade payables	25.98	(220.74)
	Financial Liabilities	(0.11)	(0.71)
	Other current liabilities	(17.56)	9.65
	Taxes Paid (net)	(1.72)	(2.99)
	Net Cash Flow from / (used in) Operating Activities	26.94	44.32
B	Cash Flow From Investing Activities		
	Purchase of property, plant and equipment	(0.66)	(86.63)
	Proceeds from sale of property, plant and equipment	-	15.37
	Purchase of debentures	-	(196.00)
	Proceeds from sale of controlling stake in subsidiary	-	7.65
	Share in loss of associate (net)	(6.18)	(2.22)
	Purchase of controlling stake in subsidiary	-	(4.24)
	Purchase of shares in other companies	-	(0.03)
	Interest received	4.16	17.24
	Dividend received	0.18	1.53
	Rent Received	4.35	-
	Net Cash Flow From Investing Activities	1.85	(247.33)
C	Cash Flow from Financing Activities		
	Repayment of Borrowings	(12.66)	(28.24)
	Proceeds from Borrowings	-	209.66
	Proceeds From / Investment in Deposits with Bank	-	17.50
	Interest paid	(17.74)	(10.62)
	Net Cash Flow from / (used in) Financing Activities	(30.40)	188.30
	Net Increase / (Decrease) in Cash and Cash Equivalents	(1.61)	(14.71)
	Cash and Cash Equivalents as at the beginning of the period	5.17	85.21
	Cash and Cash Equivalents as at the end of the period	3.56	70.50

Note:

In previous year, the management changed its policy of classification of funds invested in financial instruments being shares and mutual funds traded in Cash and Future & Options segments. Such securities were earlier classified as "Investments" which are now classified as "Securities for trade". This voluntary change was made because it provides in more reliable and relevant information to the users of Company's financial results. Therefore, the numbers of cash generated from 'operating activities' and 'investing activities' for the comparative period are regrouped as required.



Dhara

Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 06.11.2023



Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter and half year ended 30-Sep-2023 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of Arunis Abode Limited
(formerly known as M. B. Parikh Finstocks Limited)**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Arunis Abode Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive loss of its associate for the quarter and half year ended 30-Sep-2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. Accordingly, we do not express an audit opinion.



Cont..2

■ **Ahmedabad**
502, Shagun Complex, Opp. Fair Deal House,
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Noida Sec. 27 - 201301

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

■ **Chennai**
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Andheri East, Mumbai - 400 069

■ **Rajkot**
406, Sadhana Downtown, Opp. Gandhi Museum,
Jawahar Road, Rajkot-360001.



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.

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We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The statement also includes the Group's share of net profit after tax and total comprehensive profit of ₹ 18.80 lakhs and ₹ 18.80 lakhs respectively for the quarter and half year ended on 30-Sep-2023, as considered in the Unaudited Financial Results in respect of subsidiaries based on their interim financial results which have not been reviewed.

According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

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

CA Arvind K. Yadav, Partner
Membership No: 047422



Place: Vadodara,

Date: 06/11/2023

UDIN: 23047422BGUTJP1465

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