

# 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

05.02.2022

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. 05.02.2022**

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, 05.02.2022, *inter-alia*, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31.12.2021.

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

- Copy of Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31.12.2021; and
- 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 6:00 P.M. and concluded at 8.00 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 & 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 Unaudited Standalone Financial Results for the Quarter and Nine months ended 31.12.2021**

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited			Unaudited		Audited
1	Revenue from Operations	25.00	25.00	36.87	80.00	93.71	105.86
2	Other Income	15.70	36.38	-	53.02	3.55	6.42
3	<b>Total Income (1+2)</b>	<b>40.70</b>	<b>61.38</b>	<b>36.87</b>	<b>133.02</b>	<b>97.26</b>	<b>112.28</b>
4	<b>Expenses</b>						
a)	Employees Benefit Expenses	7.32	7.21	2.69	18.17	7.68	12.47
b)	Finance Costs	-	-	-	-	0.01	-
c)	Depreciation and Amortisation Expenses	1.03	1.04	0.52	3.10	1.56	2.08
d)	Other Expenses	10.05	7.85	2.01	25.93	15.09	27.78
	<b>Total Expenses</b>	<b>18.40</b>	<b>16.10</b>	<b>5.22</b>	<b>47.20</b>	<b>24.34</b>	<b>42.32</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>22.30</b>	<b>45.28</b>	<b>31.65</b>	<b>85.82</b>	<b>72.92</b>	<b>69.95</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>22.30</b>	<b>45.28</b>	<b>31.65</b>	<b>85.82</b>	<b>72.92</b>	<b>69.95</b>
8	<b>Tax Expense</b>						
a)	Current tax	4.96	8.12	12.72	14.85	13.80	12.00
	Less: MAT credit availed	-	-	-	-	-	-
b)	Deferred tax	(0.02)	(0.02)	(0.04)	(0.07)	(7.81)	(7.85)
c)	Taxation relating to earlier years	-	-	-	-	-	-
	<b>Total Tax</b>	<b>4.94</b>	<b>8.10</b>	<b>12.68</b>	<b>14.79</b>	<b>5.99</b>	<b>4.15</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>17.36</b>	<b>37.18</b>	<b>18.97</b>	<b>71.04</b>	<b>66.93</b>	<b>65.81</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. item 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>17.36</b>	<b>37.18</b>	<b>18.97</b>	<b>71.04</b>	<b>66.93</b>	<b>65.81</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 (Rs.)	0.58	1.24	0.63	2.37	2.23	2.19
(ii)	Diluted earnings per share (Rs.)	0.58	1.24	0.63	2.37	2.23	2.19

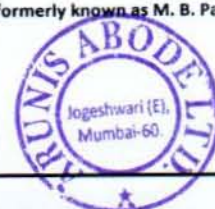
**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 05.02.2022 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 - 19 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 31.12.2021	Quarter ended 30.09.2021	Nine Months ended 31.12.2021	Year ended 31.03.2021
a. Net Sales / Income from new business activity	25.00	25.00	80.00	NIL
b. Expenditure towards new business activity	0.00	0.00	0.00	NIL
c. Net Profit / (Loss) after tax from new business activity	18.50	18.50	59.20	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: 05.02.2022



### Independent Auditors' Limited Review Report on Standalone Un-audited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 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 Un-audited Financial Results ('the Statement') of **Arunis Abode Limited** ('the Company') for the quarter and nine months ended on 31<sup>st</sup> December 2021 attached herewith, being submitted by the Company pursuant to the requirements 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 nine months ended on December 31<sup>st</sup>, 2021 and corresponding quarter and nine months ended in the previous year as reported in these Standalone Un-audited 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 third quarter of the respective financial year.

2. The preparation of these 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 5<sup>th</sup> February, 2022 and 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.



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

■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State

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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 Standalone Un-audited Financial Results prepared in accordance with 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 evaluation of its impact on the Company's operations and on the accompanying Statement of the company as at 31<sup>st</sup> December 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 2<sup>nd</sup> 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. 9<sup>th</sup> November, 2020.

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



**CA Arvind Yadav, Partner**  
**M. No. : 047422**



UDIN : 21047422AAMBUY6147

Dated : 5<sup>th</sup> February 2022

Place : Vadodara

**ARUNIS ABODE LIMITED**  
(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 Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31.12.2021**

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020*	31.12.2021	31.12.2020*	31.03.2021*
		Unaudited			Unaudited		Audited
1	Revenue from Operations	25.00	25.00	-	80.00	-	-
2	Other Income	15.85	36.49	-	53.29	-	-
3	<b>Total Income (1+2)</b>	<b>40.85</b>	<b>61.49</b>	<b>-</b>	<b>133.29</b>	<b>-</b>	<b>-</b>
4	<b>Expenses</b>						
	a) Employees Benefit Expenses	7.32	7.21	-	18.17	-	-
	b) Finance Costs	-	-	-	-	-	-
	c) Depreciation and Amortisation Expenses	1.03	1.04	-	3.10	-	-
	d) Other Expenses	10.06	8.44	-	26.97	-	-
	<b>Total Expenses</b>	<b>18.41</b>	<b>16.69</b>	<b>-</b>	<b>48.24</b>	<b>-</b>	<b>-</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>22.44</b>	<b>44.81</b>	<b>-</b>	<b>85.05</b>	<b>-</b>	<b>-</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>22.44</b>	<b>44.81</b>	<b>-</b>	<b>85.05</b>	<b>-</b>	<b>-</b>
8	<b>Tax Expense</b>						
	a) Current tax	4.96	8.12	-	14.85	-	-
	Less: MAT credit availed	-	-	-	-	-	-
	b) Deferred tax	(0.02)	(0.02)	-	(0.07)	-	-
	c) Taxation relating to earlier years	-	-	-	-	-	-
	<b>Total tax</b>	<b>4.94</b>	<b>8.10</b>	<b>-</b>	<b>14.79</b>	<b>-</b>	<b>-</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>17.51</b>	<b>36.71</b>	<b>-</b>	<b>70.27</b>	<b>-</b>	<b>-</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>17.51</b>	<b>36.71</b>	<b>-</b>	<b>70.27</b>	<b>-</b>	<b>-</b>
12	<b>Paid-up equity share capital (Face Value of ₹ 10/-each)</b>	<b>300.00</b>	<b>300.00</b>	<b>-</b>	<b>300.00</b>	<b>-</b>	<b>-</b>
13	<b>Earnings per equity share</b>						
	(i) Basic earnings per share (Rs.)	0.58	1.22	-	2.34	-	-
	(ii) Diluted earnings per share (Rs.)	0.58	1.22	-	2.34	-	-

\*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.

**Notes:**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 05.02.2022 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 - 19 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.
- 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*  
**Dhara D. Desai**  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 05.02.2022



### Independent Auditors' Limited Review Report on Consolidated Un-audited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 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 Un-audited Financial Results ('the Statement') of **Arunis Abode Limited** ('the Holding Company') and its subsidiary (the holding company and its subsidiary together referred to as 'the Group') for the quarter and nine months ended on 31<sup>st</sup> December 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 nine months ended on December 31<sup>st</sup>, 2021 and corresponding quarter and nine months ended in the previous year as reported in these Consolidated Un-audited 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 third quarter of the respective financial year.

2. The preparation of these 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 5<sup>th</sup> February, 2022 and 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.



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■ **Hydrabad**  
H.No. 1\_5\_48, Budwel Rajendra Nagar,  
Hydrabad - 500 030, Telangan State.

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We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> 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.

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 Un-audited 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 evaluation of its impact on the Company's operations and on the accompanying Statement of the Group as at 31<sup>st</sup> December 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 2<sup>nd</sup> 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. 9<sup>th</sup> November, 2020.

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

  
**CA Arvind Yadav, Partner**  
**M. No. : 047422**

UDIN : 21047422AAMBUY6147

Dated : 5<sup>th</sup> February 2022

Place : Vadodara

