Arunis Abode Limited



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 for the quarter ended 30th June 2024.

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, 09th August 2024 inter-alia, considered and approved the following:

- Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th June 2024 along with Limit Review Report on the said results from the Statutory Auditors of the Company.
- 2. Reappointment of M/s. M P P S & Co., Chartered Accountants, as Internal Auditors of the Company for Financial Year 2024-25. The brief Details are enclosed herewith as **Annexure-1**.
- 3. Reappointment of CS Bhavesh Chheda, Proprietor of M/s Bhavesh Chheda & Associates as Secretarial Auditor of the Company for the Financial Year 2024-25. The brief details is enclosed herewith as **Annexure-2**.
- 4. The Board and Audit Committee recommended the appointment of M/s. B. R. Pancholi & Co, Chartered Accountants (Firm Registration No. 107285W) as a Statutory Auditor of the Company to the Shareholders. The brief Details are enclosed herewith as **Annexure-3**.

The meeting of the Board of Directors commenced at **03:00 P.M. and concluded at 4:00 P.M.** Kindly take the same on your record.

FOR ARUNIS ABODE LIMITED

Garima Mandhania Company Secretary & Compliance Officer M. No.: A62347

Date: 09-08-2024 Place: Mumbai

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India. 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 Unaudited Standalone Financial Results for the quarter ended 30.06.2024

| Sr. | Particulars | | Quarter ended | | Year ended |
|---------------|---|--------------------------|----------------------|------------------------|------------------|
| No. | No. 1 Contract of the second second | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 Reven | nue from Operations | - | 26.68 | 46.69 | 121.90 |
| | Income | 11.00 | 18.10 | 8.67 | 44.64 |
| 3 Total | Income (1+2) | 11.00 | 44.78 | 55.36 | 166.54 |
| 4 Expe | | | | | |
| | ployee Benefits Expense | 8.75 | 8.75 | 5.70 | 29.14 |
| | ance Cost | 2.09 | 5.74 | 8.83 | 32.34 |
| c) De | preciation | 4.54 | 4.47 | 4.33 | 17.52 |
| d) Ot | her Expenses (refer Note 4) | 6.76 | 10.50 | 45.04 | 30.52 |
| Tota | expenses | 22.14 | 29.46 | 63.90 | 109.52 |
| 5 Profi | t / (loss) before exceptional items and tax (3-4) | (11.13) | 15.32 | (8.54) | 57.02 |
| 6 Excep | otional items | | - | | - |
| | t / (Loss) before tax (5-6) | (11.13) | 15.32 | (8.54) | 57.02 |
| | Expense | | | | |
| | rrent tax | | 2.16 | - | 13.3 |
| | xation relating to earlier years | | (0.17) | - | (0.1) |
| | ferred tax | (2.51) | 1.90 | (3.10) | 0.94 |
| Tota | Tax | (2.51) | 3.89 | (3.10) | 14.08 |
| 9 Net F | Profit / (Loss) for the period (7-8) | (8.63) | 11.43 | (5.44) | 42.94 |
| | r Comprehensive Income | | | | |
| | tems that will not be reclassified to profit or loss | | | | - |
| | Income tax relating to above items | | | | - |
| | Items that will be reclassified to profit or loss | | | | - |
| | Income tax relating to above items | | | | - |
| | Other Comprehensive Income (Net of Taxes) | | | | |
| | Comprehensive Income for the period (9+10) | (8.63) | 11.43 | (5.44) | 42.9 |
| | up equity share capital (Face Value of ₹10/- each) | 300.00 | 300.00 | 300.00 | 300.00 |
| | ings per equity share (In INR) | | | | |
| | sic earnings per share (₹) | (0.29) | 0.38 | (0.18) | 1.4 |
| | iluted earnings per share (₹) | (0.29) | 0.38 | (0.18) | 1.4 |
| 1() | | | | | |
| lotes: | | | | | |
| . The above | results were reviewed by the Audit Committee and app | roved by the Board of | Directors of the Co | mpany in their resp | ective meetings |
| eld on 09.0 | 8.2024. The Statutory Auditors have carried out a Limite | ed Review for the Qua | rter ended 30.06.20 |)24. | |
| (m) (m) | the last second is somelies so with he | d AC as notified by the | Ministry of Corney | nato Affairs and pro | ceribod undor |
| . These Fina | ncial Results have been prepared in compliance with In | ad thereunder | e ministry of corpor | ale Allalis allu pre | scribeu unuer |
| ection 133 | of the Companies Act 2013 read with relevant rules issu | ed thereunder. | | | |
| . The Comp | any is actively engaged in consultancy of real-estate pro | jects . No significant r | evenue has been ge | nerated from such o | consultancy over |
| ast several o | uarters due to the prevailing competitive market. As a p | orudent strategic initia | ative, Management | has started adopting | g various |
| trategies to | overcome the competition and stand out in the competi | tive real estate marke | t. The Company has | s started bidding in | tenders from |
| urrent quar | ter. Further, the Company has discontinued trading in s | hares, futures and opt | ions contracts from | last quarter of FY 2 | 2023-24. Due to |
| oth these re | easons, revenue from operations in current quarter is N | L. | | | |
| | ck market volatility, the amount of gain/loss from tradin | a in charac and mutu | al funde wae volatil | o during EV 2022.2 | A There is no lo |
| . Due to sto | in shares during current quarter and preceding quarter | Ig III shales and mutu | any incurred loss of | ₹ 36 80 lakhs in th | e corresponding |
| rom trading | in shares during current quarter and preceding quarter | . nowever, the comp | any meaned loss of | (50.00 lakiis iii tii | corresponding |
| luarter of pi | revious year which is grouped in 'Other Expense'. The cessation of share trading activities, the Company doe | s not incur trading rel | lated expenses and | incurs lesser financ | e cost Therefor |
| urther, sind | iction in expenses during current quarter. | s not mean traung re | lateu expenses and | incurs lesser inlane | e costi mercioi |
| 1 | ction in expenses during current quarter. | | | | |
| here is redu | | | | total a Comment | |
| here is redu | | considered necessary | to confirm to the pr | esentation of curre | nt period. |
| here is redu | periods figures are re-arranged / re-grouped wherever o | considered necessary | to confirm to the pr | esentation of curre | nt period. |
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DIN: 02926512

Place : Mumbai Date: 09.08.2024



MSME URN:- UDYAM-GJ-24-0046607

LLP REG NO .:- AAU-0043

150 9001:2015

Registered Office : Office No.202, Iscon Atria - 1, Iscon heights, Opp. GEB Training Center, Gotri Road, Baroda - 390021. INDIA.

Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of Arunis Abode Limited for the quarter ended 30-June-2024 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)

- We have reviewed the accompanying Unaudited Standalone Financial Results of Arunis Abode Limited ("the Company"), for the quarter ended 30-June-2024 ("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, as amended ("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.



Ahmedabad 502, Shagun Complex, Opp. Fair Deal House, Near Swastik Char Rasta, CG Road, Ahmedabad -390009.

Delhi A-2 Fourth Floor, Shree Ram Palace, Noida Sec, 27-201301 Surat 408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

Chennai F-3, 99/37, Shrean SS Jayam Apartment, Bazullah Road, T Nagar, 600017. Mumbai 501 & 502, 5th Floor, Umerji House, Above Bank Of Baroda, Telly Gully, Andheri East-400069.

Jawahar Road.360001.

Rajkot 406, Sadhana Downtown, Opp. Gandhi Museum,



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For : A R P A N & Associates LLP (formerly known as A Yadav & Associates LLP) Chartered Accountants FRN: 129725W/W100686

CA Arvind K. Yadav, Partner Membership No: 047422

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Place: Vadodara, Date: 09/08/2024 UDIN: 24047422BKBLKT1022



ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

Regd. Office: Desai House, Survey No. 2523, Coastal Highway, Umersadi, Killa Pardi, Valsad- 396125, Gujarat, India. 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 Unaudited Consolidated Financial Results for the quarter ended 30.06.2024

(₹ in Lakh) Except EPS

| No. | Particulars | Quarter ended | | | Year ended | |
|--|--|---|--|--|--|--|
| _ | | 30.06.2024 | 31.03.2024 | 30.06.2023 | 31.03.2024 | |
| | | Unaudited | Audited | Unaudited | Audited | |
| 1 | Revenue from Operations | - | 26.68 | 46.69 | 121.90 | |
| 2 | Other Income | 11.00 | 22.46 | 8.67 | 49.00 | |
| 3 | Total Income (1+2) | 11.00 | 49.14 | 55.36 | 170.90 | |
| 4 | Expenses | | | | | |
| | a) Employee Benefits Expense | 8.75 | 8.74 | 5.70 | 29.15 | |
| | b) Finance Cost | 2.09 | 5.74 | 8.83 | 32.34 | |
| | c) Depreciation | 4.54 | 4.47 | 4.33 | 17.52 | |
| | d) Other Expenses | 7.12 | 11.08 | 45.25 | 32.05 | |
| - | Total expenses | 22.50 | <u>30.04</u> 19.10 | 64.12 | <u>111.07</u> 59.83 | |
| 5 | Profit before exceptional items and tax (3-4) | (11.50) | 19.10 | (8.76) | 59.83 | |
| 67 | Exceptional items Profit / (Loss) before tax (5-6) | (11.50) | 19.10 | (8.76) | 59.83 | |
| 8 | Tax Expense | [11.50] | 17.10 | [0.70] | 39.03 | |
| 0 | a) Current tax | | 2.16 | | 13.31 | |
| | b) Taxation relating to earlier years | | (0.17) | | (0.17 | |
| | c) Deferred tax | (2.51) | 2.31 | (3.22) | 1.10 | |
| | Total Tax | (2.51) | 4.30 | (3.22) | 14.24 | |
| 9 | Net Profit from continuing operations (7-8) | (9.00) | 14.81 | (5.54) | 45.60 | |
| 10 | Share of profit/(loss) of associate | (100) | - | (6.18) | (6.18 | |
| 11 | Net profit for the period (9+10) | (9.00) | 14.81 | (11.71) | 39.42 | |
| 12 | Other Comprehensive Income | (5100) | 1101 | (11) 1 | 0,111 | |
| | 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) | (9.00) | 14.81 | (11.71) | 39.42 | |
| 14 | Paid-up equity share capital (Face Value of ₹10/- each) | 300.00 | 300.00 | 300.00 | 300.00 | |
| 15 | Earnings per equity share | | | | | |
| | (i) Basic earnings per share (₹) | (0.30) | 0.49 | (0.39) | 1.31 | |
| | (ii) Diluted earnings per share (₹) | (0.30) | 0.49 | (0.39) | 1.31 | |
| | | | | | | |
| | c. | | | | | |
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| . Th | e above results were reviewed by the Audit Committee and ap | | | | espective meeting | |
| Th | | | | | espective meeting | |
| . Th eld | e above results were reviewed by the Audit Committee and ap | ed Review for the Qua | arter ended 30.06.2 | 024. | | |
| . Th eld . Th | e above results were reviewed by the Audit Committee and ap on 09.08.2024. The Statutory Auditor have carried out a Limit | ed Review for the Qua Ind AS as notified by | arter ended 30.06.2 | 024. | | |
| . Th eld . Th ecti | e above results were reviewed by the Audit Committee and ap on 09.08.2024. The Statutory Auditor have carried out a Limit ese Financial Results have been prepared in compliance with on 133 of the Companies Act, 2013 read with relevant rules iss | ed Review for the Qua Ind AS as notified by ued thereunder. | arter ended 30.06.2 7 the Ministry of Co | 024. orporate Affairs and | prescribed unde | |
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MSME URN:- UDYAM-GJ-24-0046607

LLP REG NO .:- AAU-0043

ISO 9001:2015

Registered Office : Office No.202, Iscon Atria - 1, Iscon heights, Opp. GEB Training Center, Gotri Road, Baroda - 390021. INDIA.

Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter ended 30-June-2024 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)

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Arunis Abode Limited (the "Parent") and its subsidiary (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 ended 30-June-2024 (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.

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Ahmedabad 502, Shagun Complex, Opp. Fair Deal House, Near Swastik Char Rasta, CG Road, Ahmedabad -390009.

Delhi A-2 Fourth Floor, Shree Ram Palace, Noida Sec, 27-201301 Surat 408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

Chennai F-3, 99/37, Shrean SS Jayam Apartment, Bazullah Road, T Nagar, 600017. Mumbai 501 & 502, 5th Floor, Umerji House, Above Bank Of Baroda, Telly Gully, Andheri East-400069.

Jawahar Road, 360001.

Rajkot 406, Sadhana Downtown, Opp. Gandhi Museum,

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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 includes the results of the entities mentioned in Annexure I to the Statement.
- 6. The statement includes the Group's share of net loss after tax and total comprehensive loss of ₹ 0.37 lakhs for the quarter ended on 30-June-2024, as considered in the Unaudited Financial Results in respect of subsidiary based on its interim financial results which have not been reviewed. The statement also includes the Group's share of net loss after tax and total comprehensive loss of NIL and NIL respectively for the quarter ended on 30-June-2024, as considered in the Unaudited Financial Results in respect of 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 R P A N & Associates LLP (formerly known as A Yadav & Associates LLP) Chartered Accountants FRN: 129725W/W100686

CA Arvind K. Yadav, Partner Membership No: 047422 Place: Vadodara, Date: 09/08/2024 UDIN: 24047422BKBLKS9802



Annexure I

List of entities included in unaudited consolidated financial results

| Sr. No. | Name of component | Relationship |
|---------|--------------------------------|--------------|
| 1 | Arunis Realties Limited | Subsidiary |
| 2 | Arunis Edifice Private Limited | Associate |

