

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 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:

1. 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

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Mobile No.: +91-70456 77788; +91-91678 69000 ; **Email:** corporate@arunis.co ; **Website:** www.arunis.co

Statement of Unaudited Standalone Financial Results for the quarter ended 30.06.2024

Sr. 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	18.10	8.67	44.64
3	Total Income (1+2)	11.00	44.78	55.36	166.54
4	Expenses				
	a) Employee Benefits Expense	8.75	8.75	5.70	29.14
	b) Finance Cost	2.09	5.74	8.83	32.34
	c) Depreciation	4.54	4.47	4.33	17.52
	d) Other Expenses (refer Note 4)	6.76	10.50	45.04	30.52
	Total expenses	22.14	29.46	63.90	109.52
5	Profit / (loss) before exceptional items and tax (3-4)	(11.13)	15.32	(8.54)	57.02
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(11.13)	15.32	(8.54)	57.02
8	Tax Expense				
	a) Current tax	-	2.16	-	13.31
	b) Taxation relating to earlier years	-	(0.17)	-	(0.17)
	c) Deferred tax	(2.51)	1.90	(3.10)	0.94
	Total Tax	(2.51)	3.89	(3.10)	14.08
9	Net Profit / (Loss) for the period (7-8)	(8.63)	11.43	(5.44)	42.94
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)	(8.63)	11.43	(5.44)	42.94
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00
13	Earnings per equity share (In INR)				
	(i) Basic earnings per share (₹)	(0.29)	0.38	(0.18)	1.43
	(ii) Diluted earnings per share (₹)	(0.29)	0.38	(0.18)	1.43

Notes:

1. 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 09.08.2024. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30.06.2024.

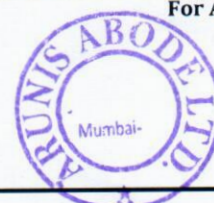
2. These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

3. The Company is actively engaged in consultancy of real-estate projects. No significant revenue has been generated from such consultancy over last several quarters due to the prevailing competitive market. As a prudent strategic initiative, Management has started adopting various strategies to overcome the competition and stand out in the competitive real estate market. The Company has started bidding in tenders from current quarter. Further, the Company has discontinued trading in shares, futures and options contracts from last quarter of FY 2023-24. Due to both these reasons, revenue from operations in current quarter is NIL.

4. Due to stock market volatility, the amount of gain/loss from trading in shares and mutual funds was volatile during FY 2023-24. There is no loss from trading in shares during current quarter and preceding quarter. However, the Company incurred loss of ₹ 36.80 lakhs in the corresponding quarter of previous year which is grouped in 'Other Expense'. Further, since cessation of share trading activities, the Company does not incur trading related expenses and incurs lesser finance cost. Therefore there is reduction in expenses during current quarter.

5. Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara

Dhara Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 09.08.2024

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)

1. 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.

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

✓ Surat
408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

✓ Mumbai
501 & 502, 5th Floor, Umerji House, Above Bank Of Baroda, Telly Gully, Andheri East-400069.

✓ Delhi
A-2 Fourth Floor, Shree Ram Palace, Noida Sec, 27-201301

✓ Chennai
F-3, 99/37, Shrean SS Jayam Apartment, Bazullah Road, T Nagar. 600017.

✓ Rajkot
406, Sadhana Downtown, Opp. Gandhi Museum, Jawahar Road.360001.



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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



Place: Vadodara,

Date: 09/08/2024

UDIN: 24047422BKBLKT1022

ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

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Statement of Unaudited Consolidated Financial Results for the quarter ended 30.06.2024

(₹ in Lakh) Except EPS

Sr. 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	30.04	64.12	111.07
5	Profit before exceptional items and tax (3-4)	(11.50)	19.10	(8.76)	59.83
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(11.50)	19.10	(8.76)	59.83
8	Tax Expense				
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	-	-	(6.18)	(6.18)
11	Net profit for the period (9+10)	(9.00)	14.81	(11.71)	39.42
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)	(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

Notes:

1. 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 09.08.2024. The Statutory Auditor have carried out a Limited Review for the Quarter ended 30.06.2024.

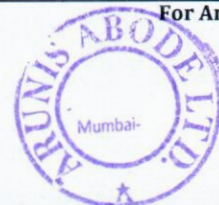
2. These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3. The Holding Company is actively engaged in consultancy of real-estate projects . No significant revenue has been generated from such consultancy over last several quarters due to the prevailing competitive market. As a prudent strategic initiative, Management has started adopting various strategies to overcome the competition and stand out in the competitive real estate-market. The Holding Company has started bidding in tenders from current quarter. Further, the Holding Company discontinued trading in shares, futures and options contracts from last quarter of FY 2023-24. Due to both these reasons, revenue from operations in current quarter is NIL.

4. Due to stock market volatility, the amount of gain/loss from trading in shares and mutual funds was volatile during FY 2023-24. There is no loss from trading in shares during current quarter and preceding quarter. However, the Holding Company incurred loss of ₹ 36.80 lakhs in the corresponding quarter of previous year which is grouped in 'Other Expense'. Further, since cessation of share trading activities, the Company does not incur trading related expenses and incurs lesser finance cost. Therefore there is reduction in expenses during current quarter.

5. Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

For Arunis Abode Limited



Dhara

Dhara Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 09.08.2024



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)**

1. 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.

✓ Surat
408, 4th Floor, Ratna Sagar Apartment, Nr. Varacha Police Station, Mini Bazar, Varacha Road, 395006.

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✓ Rajkot
406, Sadhana Downtown, Opp. Gandhi Museum, Jawahar Road,360001.



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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 Realities Limited	Subsidiary
2	Arunis Edifice Private Limited	Associate

