

# 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., 30<sup>th</sup> September 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., Thursday, 24<sup>th</sup> October 2024 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 30<sup>th</sup> September 2024 along with the Limited Review Reports on the said results received from the Statutory Auditors of the Company.

Kindly take the same on your records.

The meeting of the Board of Directors commenced at **01:30 P.M. and concluded at 02:00 P.M.** Kindly take the same on your record.

**FOR ARUNIS ABODE LIMITED**

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

Date: 24-10-2024  
Place: Mumbai



*B.R. Pancholi & Co.*

**CHARTERED ACCOUNTANTS**

*CA Bupendra Pancholi*

*CA Pranav Pancholi*

*CA Ritu Patel*

**Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of Arunis Abode Limited for the quarter and half year ended 30-September-2024 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Arunis Abode Limited**

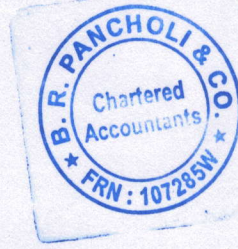
1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Arunis Abode Limited** ("the Company"), for the quarter and half year ended 30-September-2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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



## **B. R. PANCHOLI & CO.**

Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The figures for the previous quarter ended on 30-June-2024, the corresponding quarter ended on 30-September-2023 and half year ended on 30-September-2023 are reviewed and the figures for the year ended on 31-March-2024 are audited by the predecessor auditor whose Limited Review report and Audit Report respectively expressed an unmodified opinion on the financial results and financial statements. Our opinion is not modified in respect of this matter.



**For B. R. Pancholi & Co.**  
Chartered Accountants  
FRN: 107285W

A handwritten signature in blue ink, appearing to read "B. Pancholi".

**CA. Bhupendra Pancholi**  
Partner  
Membership No. 041254  
UDIN: 24041254BKFAEM5112

Place: Vadodara  
Date: 24-October-2024

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 and half year ended 30.09.2024

		(₹ in Lakhs)					
Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	0.03	-	10.92	0.03	57.61	121.90
2	Other Income	10.72	11.00	8.66	21.72	17.33	44.64
3	<b>Total Income (1+2)</b>	<b>10.75</b>	<b>11.00</b>	<b>19.58</b>	<b>21.75</b>	<b>74.94</b>	<b>166.54</b>
4	<b>Expenses</b>						
	a) Employee Benefits Expense	8.75	8.75	5.74	17.49	11.44	29.14
	b) Finance Cost	2.06	2.09	8.91	4.15	17.74	32.34
	c) Depreciation	4.54	4.54	4.37	9.08	8.70	17.52
	d) Other Expenses (refer Note 4)	5.99	6.76	(25.99)	12.75	19.05	30.52
	<b>Total expenses</b>	<b>21.34</b>	<b>22.14</b>	<b>(6.97)</b>	<b>43.47</b>	<b>56.93</b>	<b>109.52</b>
5	<b>Profit / (loss) before exceptional items and tax (3-4)</b>	<b>(10.59)</b>	<b>(11.13)</b>	<b>26.55</b>	<b>(21.72)</b>	<b>18.01</b>	<b>57.02</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>(10.59)</b>	<b>(11.13)</b>	<b>26.55</b>	<b>(21.72)</b>	<b>18.01</b>	<b>57.02</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	5.01	-	5.01	13.31
	b) Taxation relating to earlier years	-	-	-	-	-	(0.17)
	c) Deferred tax	(2.51)	(2.51)	2.47	(5.02)	(0.63)	0.94
	<b>Total Tax</b>	<b>(2.51)</b>	<b>(2.51)</b>	<b>7.48</b>	<b>(5.02)</b>	<b>4.38</b>	<b>14.08</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>(8.08)</b>	<b>(8.63)</b>	<b>19.07</b>	<b>(16.71)</b>	<b>13.63</b>	<b>42.94</b>
10	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<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>(8.08)</b>	<b>(8.63)</b>	<b>19.07</b>	<b>(16.71)</b>	<b>13.63</b>	<b>42.94</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 (₹)	(0.27)	(0.29)	0.64	(0.56)	0.45	1.43
	(ii) Diluted earnings per share (₹)	(0.27)	(0.29)	0.64	(0.56)	0.45	1.43

Notes:

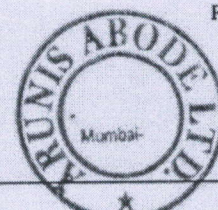
1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 24.10.2024. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30.09.2024.

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 Q1 FY 2024-25. Further, the Company discontinued trading in shares, futures and options contracts from last quarter of FY 2023-24. Due to both these reasons, revenue from operations has significant variation compared to corresponding quarter and half year of previous year.

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. During the corresponding quarter in previous year, 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. To maintain consistency in presentation while furnishing financial results in the previous year, the said gain was grouped under 'Other Expenses' and therefore negative balance was reported in Sr. 4(d) above.

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.



For Arunis Abode Limited

*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 24.10.2024

## ARUNIS ABODE LIMITED

CIN: L70100GJ1994PLC021759

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## Standalone Statement of Assets and Liabilities as at 30.09.2024

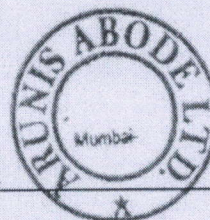
(₹ in Lakhs)

Sr. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipment	98.76	107.12
	(b) Investment Property	77.44	78.16
	(c) Financial Assets - Investments	394.62	394.62
	(d) Income-tax Assets (Net)	2.18	7.51
	<b>Sub Total Non-Current Assets</b>	<b>573.00</b>	<b>587.41</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Securities for trade	0.49	0.46
	(ii) Trade Receivable	-	0.36
	(iii) Cash and Cash Equivalent	0.53	3.81
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	164.11	197.17
	(b) Other Current Assets	18.11	14.30
	<b>Sub Total Current Assets</b>	<b>183.34</b>	<b>216.20</b>
	<b>TOTAL ASSETS</b>	<b>756.34</b>	<b>803.61</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	335.82	352.52
	<b>Sub Total Equity</b>	<b>635.82</b>	<b>652.52</b>
<b>2</b>	<b>Liabilities</b>		
	(a) <b>Non-Current Liabilities</b>		
	(i) Non-current Borrowings	62.98	71.46
	(ii) Deferred Tax Liability (Net)	27.78	32.80
	<b>Sub Total Non-Current Liabilities</b>	<b>90.76</b>	<b>104.26</b>
	(b) <b>Current Liabilities</b>		
	(i) Current Borrowings	16.70	15.99
	(ii) Trade payables	6.76	13.09
	(iii) Current tax liabilities	-	13.31
	(iv) Other Current Liabilities	6.30	4.44
	<b>Sub Total Current Liabilities</b>	<b>29.76</b>	<b>46.83</b>
	<b>Sub Total Liabilities</b>	<b>120.52</b>	<b>151.09</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>756.34</b>	<b>803.61</b>

## Note:

The Company received repayments of Inter-Corporate Deposits during the current half year and therefore Other Current Financial Assets have decreased.

Place : Mumbai  
Date : 24.10.2024



For Arunis Abode Limited

*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

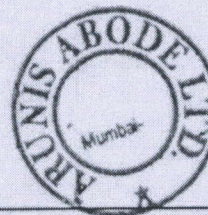
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**Standalone Statement of Cash Flow for the half year ended 30.09.2024**

(₹ in Lakh)

Sr. No.	Particulars	For the half year ended	
		30.09.2024	30.09.2023
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	(21.72)	18.01
	<b>Adjustments for:</b>		
	Depreciation and amortisation expense	9.08	8.70
	Finance cost	4.15	17.74
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(0.03)	(57.37)
	Interest Income	(17.15)	(12.80)
	Dividend Income	-	(0.18)
	Rent Income	(4.57)	(4.35)
	Fair Value Gain on investment in OCD	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>(30.24)</b>	<b>(30.25)</b>
	<b>Changes in Working Capital</b>		
	Securities for trade	0.00	(0.69)
	Trade Receivables	0.36	106.92
	Financial Assets	(12.09)	(56.80)
	Other current Assets	10.09	(3.89)
	Trade payables	(6.33)	25.78
	Financial Liabilities	-	(0.11)
	Other current liabilities	1.86	(17.56)
	Taxes Paid (net)	(7.98)	(1.72)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>(44.33)</b>	<b>21.68</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of property, plant and equipment and investment property	0.00	(0.67)
	Inter-corporate Deposits given / (received back)	45.15	-
	Interest received	3.25	4.16
	Dividend received	-	0.18
	Rent Received	4.57	4.35
	<b>Net Cash Flow From Investing Activities</b>	<b>52.97</b>	<b>8.02</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Borrowings	(7.77)	(12.66)
	Interest paid	(4.15)	(17.74)
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>(11.92)</b>	<b>(30.40)</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(3.28)</b>	<b>(0.70)</b>
	Cash and Cash Equivalents as at the beginning of the period	3.81	2.22
	Cash and Cash Equivalents as at the end of the period	0.53	1.52



For Arunis Abode Limited

Dhara D. Desai  
Managing Director  
DIN: 02926512

Place : Mumbai  
Date: 24.10.2024



*B.R. Pancholi & Co.*

**CHARTERED ACCOUNTANTS**

*CA Bupendra Pancholi*

*CA Pranav Pancholi*

*CA Rutu Patel*

**Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Arunis Abode Limited for the quarter and half year ended 30-September-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**

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 and half year ended 30-September-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.



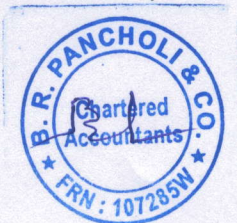
## **B. R. PANCHOLI & CO.**

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 figures for the previous quarter ended on 30-June-2024, the corresponding quarter ended on 30-September-2023 and half year ended on 30-September-2023 are reviewed and the figures for the year ended on 31-March-2024 are audited by the predecessor auditor whose Limited Review report and Audit Report respectively expressed an unmodified opinion on the financial results and financial statements. Our opinion is not modified in respect of this matter.
7. The statement includes the Group's share of net loss after tax of ₹ 0.31 lakhs and ₹ 0.31 lakhs respectively for the quarter ended on 30-September-2024; and net loss after tax of ₹ 0.68 lakhs and ₹ 0.68 lakhs respectively for the half year ended on 30-September-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 and half year ended on 30-September-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.

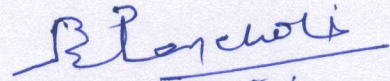
Our conclusion is not modified in respect of this matter.





**B. R. PANCHOLI & CO.**

For B. R. Pancholi & Co.  
Chartered Accountants  
FRN: 107285W



CA. Bhupendra Pancholi  
Partner

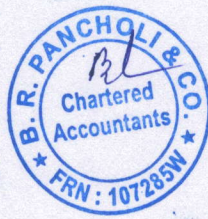
Membership No. 041254  
UDIN: 24041254BKFAEN4136

Place: Vadodara  
Date: 24-October-2024

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



**ARUNIS ABODE LIMITED**

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**Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30.09.2024**

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	0.03	-	10.92	0.03	57.61	121.90
2	Other Income	10.72	11.00	8.66	21.72	17.33	49.00
3	<b>Total Income (1+2)</b>	<b>10.75</b>	<b>11.00</b>	<b>19.58</b>	<b>21.75</b>	<b>74.94</b>	<b>170.90</b>
4	<b>Expenses</b>						
	a) Employee Benefits Expense	8.75	8.75	5.75	17.49	11.45	29.15
	b) Finance Cost	2.06	2.09	8.91	4.15	17.74	32.34
	c) Depreciation	4.54	4.54	4.36	9.08	8.70	17.52
	d) Other Expenses	6.30	7.12	(25.69)	13.43	19.57	32.05
	<b>Total expenses</b>	<b>21.65</b>	<b>22.50</b>	<b>(6.66)</b>	<b>44.15</b>	<b>57.45</b>	<b>111.07</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(10.90)</b>	<b>(11.50)</b>	<b>26.25</b>	<b>(22.40)</b>	<b>17.49</b>	<b>59.83</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>(10.90)</b>	<b>(11.50)</b>	<b>26.25</b>	<b>(22.40)</b>	<b>17.49</b>	<b>59.83</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	5.01	-	5.01	13.31
	b) Taxation relating to earlier years	-	-	-	-	-	(0.17)
	c) Deferred tax	(2.51)	(2.51)	2.45	(5.02)	(0.78)	1.10
	<b>Total Tax</b>	<b>(2.51)</b>	<b>(2.51)</b>	<b>7.45</b>	<b>(5.02)</b>	<b>4.23</b>	<b>14.24</b>
9	<b>Net Profit from continuing operations (7-8)</b>	<b>(8.39)</b>	<b>(9.00)</b>	<b>18.80</b>	<b>(17.38)</b>	<b>13.26</b>	<b>45.60</b>
10	Share of profit/(loss) of associate	-	-	-	-	(6.18)	(6.18)
11	<b>Net profit for the period (9+10)</b>	<b>(8.39)</b>	<b>(9.00)</b>	<b>18.80</b>	<b>(17.38)</b>	<b>7.08</b>	<b>39.42</b>
12	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>(8.39)</b>	<b>(9.00)</b>	<b>18.80</b>	<b>(17.38)</b>	<b>7.08</b>	<b>39.42</b>
14	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
15	<b>Earnings per equity share</b>						
	(i) Basic earnings per share (₹)	(0.28)	(0.30)	0.63	(0.58)	0.24	1.31
	(ii) Diluted earnings per share (₹)	(0.28)	(0.30)	0.63	(0.58)	0.24	1.31

**Notes:**

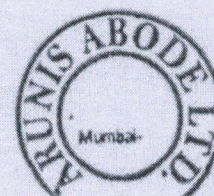
1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 24.10.2024. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30.09.2024.

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 Q1 FY 2024-25. 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 has significant variation compared to corresponding quarter and half year of previous year.

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. During the corresponding quarter in previous year, 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. To maintain consistency in presentation while furnishing financial results in the previous year, the said gain was grouped under 'Other Expenses' and therefore negative balance was reported in Sr. 4(d) above.

Further, since cessation of share trading activities, the Holding Company does not incur trading related expenses and incurs lesser finance cost. Therefore there is reduction in expenses during current quarter.



For Arunis Abode Limited

*Dhara*

Dhara D. Desai  
Managing Director

## 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, 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 30.09.2024

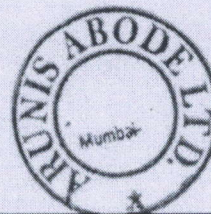
(₹ in Lakhs)

Sr. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant & Equipment	98.76	107.12
	(b) Investment Property	77.44	78.16
	(c) Goodwill	0.63	0.63
	(d) Financial Assets - Investments		
	(i) Investments accounted for using the Equity Method	-	-
	(ii) Investments	387.88	387.39
	(e) Income-tax Assets (Net)	2.46	7.79
	<b>Sub Total Non-Current Assets</b>	<b>567.17</b>	<b>581.09</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Securities for trade	0.49	0.46
	(ii) Trade Receivable	-	0.36
	(iii) Cash and Cash Equivalent	0.82	4.66
	(iv) Other Bank Balances	0.10	0.10
	(v) Other Current Financial Assets	164.71	197.17
	(b) Other Current Assets	18.11	14.90
	<b>Sub Total Current Assets</b>	<b>184.23</b>	<b>217.65</b>
	<b>TOTAL ASSETS</b>	<b>751.40</b>	<b>798.74</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	329.99	347.38
	<b>Sub Total Equity</b>	<b>629.99</b>	<b>647.38</b>
<b>2</b>	<b>Liabilities</b>		
	(a) Non-Current Liabilities		
	(i) Non-current Borrowings	62.98	71.46
	(ii) Deferred Tax Liability (Net)	27.79	32.80
	<b>Sub Total Non-Current Liabilities</b>	<b>90.77</b>	<b>104.26</b>
	(b) Current Liabilities		
	(i) Current Borrowings	16.70	15.99
	(ii) Trade payables	7.64	13.37
	(iii) Current tax liabilities	-	13.31
	(iv) Other Current Liabilities	6.30	4.43
	<b>Sub Total Current Liabilities</b>	<b>30.64</b>	<b>47.10</b>
	<b>Sub Total Liabilities</b>	<b>121.41</b>	<b>151.36</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>751.40</b>	<b>798.74</b>

## Note:

The Company received repayments of Inter-Corporate Deposits during the current half year and therefore Other Current Financial Assets have decreased.

Place : Mumbai  
Date: 24.10.2024



For Arunis Abode Limited

*Dhara*  
Dhara D. Desai  
Managing Director  
DIN: 02926512

## ARUNIS ABODE LIMITED

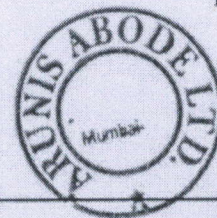
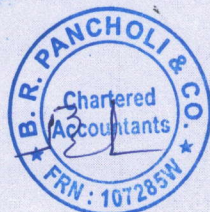
CIN: L70100GJ1994PLC021759

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

## Consolidated Statement of Cash Flow for the half year ended 30.09.2024

(₹ in Lakh)

Sr. No.	Particulars	For the half year ended	
		30.09.2024	30.09.2023
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit Before Tax	(22.40)	17.48
	<b>Adjustments for:</b>		
	Depreciation and amortisation expense	9.08	8.70
	Finance cost	4.15	17.74
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	(0.03)	(57.37)
	Interest Income	(17.15)	(12.80)
	Dividend Income	-	(0.18)
	Rent Income	(4.57)	(4.35)
	Share in loss of associate	-	6.18
	<b>Operating Profit before Working Capital Changes</b>	<b>(30.92)</b>	<b>(24.60)</b>
	<b>Changes in Working Capital</b>		
	Securities for trade	0.00	(0.69)
	Trade Receivables	0.36	106.92
	Financial Assets	(12.09)	(56.80)
	Other current Assets	10.93	(3.89)
	Trade payables	(5.73)	25.78
	Financial Liabilities	-	(0.11)
	Other current liabilities	1.03	(17.56)
	Taxes Paid (net)	(7.99)	(1.72)
	<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>(44.41)</b>	<b>27.33</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of property, plant and equipment and investment property	-	(0.66)
	Inter-corporate Deposits given / (received back)	45.15	-
	Share in loss of associate (net)	-	(6.18)
	Investment in partnership firm	(0.48)	-
	Interest received	3.25	4.16
	Dividend received	-	0.18
	Rent Received	4.57	4.35
	<b>Net Cash Flow From Investing Activities</b>	<b>52.49</b>	<b>1.85</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Borrowings	(7.77)	(12.66)
	Interest paid	(4.15)	(17.74)
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>(11.92)</b>	<b>(30.40)</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>(3.84)</b>	<b>(1.22)</b>
	Cash and Cash Equivalents as at the beginning of the period	4.66	2.22
	Cash and Cash Equivalents as at the end of the period	0.82	1.00



For Arunis Abode Limited

*Dhara*  
 Dhara D. Desai  
 Managing Director  
 DIN: 02926512

Place : Mumbai  
 Date: 24.10.2024