

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 Audited Standalone Financial Results for the quarter and year ended 31st March 2022

(₹ in Lakh, except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	Year ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited (refer note 4)	Un-Audited	Audited (refer note 4)	Audited	Audited
1	Revenue from Operations	40.00	25.00	12.15	120.00	105.86
2	Other Income	7.39	15.70	0.51	60.40	6.42
3	Total Income (1+2)	47.39	40.70	12.66	180.40	112.28
4	Expenses					
	a) Employee Benefits Expense	7.41	7.32	4.79	25.58	12.47
	b) Finance Costs	1.24	-	-	1.24	-
	c) Depreciation and Amortization Expenses	1.03	1.03	0.52	4.14	2.08
	d) Other Expenses	99.26	10.05	10.74	125.17	27.78
	Total Expenses	108.94	18.40	16.05	156.13	42.32
5	Profit before exceptional items and tax (3-4)	(61.55)	22.30	(3.39)	24.28	69.95
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(61.55)	22.30	(3.39)	24.28	69.95
8	Tax Expense					
	a) Current tax	(8.57)	4.96	(1.80)	6.28	12.00
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	(0.02)	(0.02)	(0.04)	(0.09)	(7.85)
	c) Taxation relating to earlier years	-	-	-	-	-
	Total Tax	(8.59)	4.94	(1.84)	6.19	4.15
9	Net Profit / (Loss) for the period (7-8)	(52.96)	17.36	(1.55)	18.08	65.81
10	Other Comprehensive Income					
	(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	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(52.96)	17.36	(1.55)	18.08	65.81
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	300.00	300.00	300.00	300.00	300.00
13	Earnings per equity share					
	(i) Basic earnings per share (₹)	(1.77)	0.58	(0.05)	0.60	2.19
	(ii) Diluted earnings per share (₹)	(1.77)	0.58	(0.05)	0.60	2.19

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2022

2. The Company started new business activities in the field of 'Real Estate', and accordingly the 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:

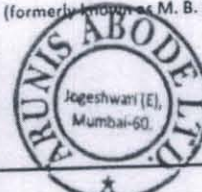
Particulars	Amount (₹ in Lakh)			
	Quarter ended 31.03.2022	Quarter ended 31.12.2021	Quarter ended 31.03.2021	Year ended 31.03.2022
a. Net Sales / Income from new business activity	55.00	25.00	NIL	120.00
b. Expenditure towards new business activity	7.55	0.00	NIL	7.55
c. Net Profit / (Loss) after tax from new business activity	35.11	18.50	NIL	83.21

3. Covid-19 pandemic hardly had any impact on the business of the Company during F.Y. 2021-22.

4. The figures for the quarter ended 31st March 2022 and 31st March 2021 are balancing figures between the audited ones in respect of the full financial year and published un-audited year to date figures upto the third quarter of the respective financial years.

5. Previous periods figures have been rearranged / regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

For Arunis Abode Limited
(formerly known as M. B. Parikh Finstocks Limited)



Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th May, 2022

ARUNIS ABODE LIMITED
(formerly known as M.B. Parikh Finstocks Limited)
CIN: L70100GJ1994PLC021759

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Standalone Statement of Assets and Liabilities as at 31st March, 2022

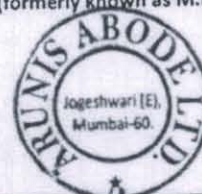
(₹ in Lakh)

Sr. No.	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments, Vehicles	139.65	100.13
	(b) Financial Assets		
	(i) Investments	15.00	374.53
	(ii) Non Current Financial Assets	17.60	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	20.69	2.78
	Sub Total Non - Current Assets	192.94	477.44
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivable	-	-
	(ii) Investments	544.95	1.00
	(iii) Cash and Bank Balances	83.25	129.74
	(iv) Other Current Financial Assets	210.61	-
	(b) Other Current Assets	0.81	1.46
	Sub Total Current Assets	839.62	132.20
	TOTAL ASSETS	1,032.56	609.64
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	300.00
	(b) Other Equity	291.69	273.61
	Sub Total Equity	591.69	573.61
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	27.19	-
	(ii) Current Borrowings	141.80	-
	(iii) Trade payables	250.15	14.22
	(iv) Other Financial Liabilities	0.71	-
	(b) Other Current Liabilities	0.12	-
	(c) Provisions	1.04	1.86
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability (Net)	19.86	19.95
	Sub Total Liabilities	440.87	36.04
	TOTAL EQUITY AND LIABILITIES	1,032.56	609.64

Place : Mumbai
Date: 30th May, 2022



For Arunis Abode Limited
(formerly known as M.B. Parikh Finstocks Limited)



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

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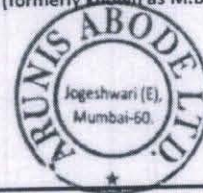
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Standalone Statement of Cash Flow for the year ended 31st March, 2022

(₹ In Lakh)

Sr. No.	Particulars	For the year ended	
		31.03.2022	31.03.2021
		Audited	Audited
A	Cash Flow From Operating Activities		
	Profit Before Tax	24.28	69.95
	Adjustments for:		
	Depreciation and amortisation expenses	4.14	2.08
	Finance Cost	1.24	-
	Loss / (Gain) on Fair Value of Investment	81.77	-
	Gain on sale of investments - Intraday Trading	(11.26)	(3.79)
	Gain on sale of Shares & Securities- Investment	(22.48)	-
	Interest Income	(9.86)	(2.35)
	Dividend Income	(1.81)	-
	Operating Profit before Working Capital Changes	66.03	65.89
	Changes in Working Capital		
	Trade Receivables	-	0.08
	Inventories	-	0.20
	Trade payables	235.93	13.58
	Other current liabilities	(0.71)	(0.74)
	Other current Assets	0.66	(0.91)
	Taxes Paid (net)	(24.20)	(7.60)
	Net Cash Flow from / (used in) Operating Activities	277.71	70.50
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(43.65)	(14.29)
	Proceeds from Sale of Property, Plant and equipments	-	-
	Purchase of Investments	(852.86)	(374.50)
	Proceeds from sale of Investments	393.24	443.51
	Interest Received	8.82	2.35
	Dividend Received	1.81	-
	Net Cash Flow From Investing Activities	(492.64)	57.07
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	168.99	-
	Proceeds From Issue of Equity Share Capital during the year	-	-
	Finance Costs	(0.54)	-
	Net Cash Flow from / (used in) Financing Activities	168.45	-
	Net Increase / (Decrease) in Cash and Cash Equivalents	(46.48)	127.57
	Cash and Cash Equivalents as at the beginning of the period	129.73	2.16
	Cash and Cash Equivalents as at the end of the period	83.25	129.73

For Arunis Abode Limited
(formerly known as M.B. Parikh Finstocks Limited)



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th May, 2022





INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ARUNIS ABODE LIMITED (FORMERLY KNOWN AS M. B. PARIKH FINSTOCKS LIMITED)

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended on 31st March, 2022 and (b) reviewed the Standalone Financial Results for the quarter ended on 31st March, 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year ended on 31st March, 2022 of **ARUNIS ABODE LIMITED** (formerly known as M. B. Parikh Finstocks Limited) ("the Company"), being submitted by the Company pursuant to the requirements of Regulations of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31st March, 2022.

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the company for the year ended 31st March, 2022.



■ **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



(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31st March, 2022

With respect to the Standalone Financial Results for the quarter ended 31st March, 2022 based on our review conducted as stated in paragraph (b) of Auditors Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial results for 31st March, 2022, prepared in accordance with the recognition and measurement principles laid down in the 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31st March, 2022.

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 Act ("the Act"). Our responsibilities under those Standards are further described in the paragraph (a) of the Auditor's Responsibilities for the Audit of the Standalone Financial Results section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31st March, 2022 under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Statements

This statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31st March, 2022 has been compiled from the related audited financial statements. The responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2022 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, management is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

(a) Audit of the Standalone Financial Results for the year ended 31st March, 2022

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2022, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,



including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended 31st March, 2022

We conducted our review of the Standalone Financial Results for the quarter ended 31st March, 2022 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor for the Entity', issued by ICAI. A review of interim financial information consist 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 SAs specified under Section 143 (10) of the Act 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.

Other Matters

- The statements includes the results for the Quarter ended 31st March, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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



**Place: Baroda
Date: 30th May, 2022**

**CA Arvind K. Yadav,
Partner
Membership No. 047422
UDIN: 22047422 AJVSJ09436**

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Statement of Audited Consolidated Financial Results for the quarter and year ended 31st March 2022

(₹ in Lakh, except EPS)

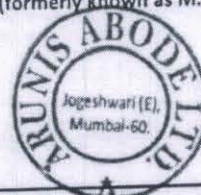
Sr. No.	Particulars	Quarter ended			Year ended	Year ended
		31.03.2022	31.12.2021	31.03.2021*	31.03.2022	31.03.2021*
		Audited (refer note 3)	Un-Audited		Audited (refer note 3)	
1	Revenue from Operations	40.00	25.00	-	120.00	-
2	Other Income	7.55	15.85	-	60.82	-
3	Total Income (1+2)	47.55	40.85	-	180.82	-
4	Expenses					
	a) Employee Benefits Expense	7.41	7.32	-	25.58	-
	b) Finance Costs	1.24	-	-	1.24	-
	c) Depreciation and Amortization Expenses	1.03	1.03	-	4.14	-
	d) Other Expenses	99.60	10.06	-	126.55	-
	Total Expenses	109.28	18.41	-	157.50	-
5	Profit before exceptional items and tax (3-4)	(61.73)	22.44	-	23.32	-
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(61.73)	22.44	-	23.32	-
8	Tax Expense					
	a) Current tax	(8.57)	4.96	-	6.28	-
	Less: MAT credit availed	-	-	-	-	-
	b) Deferred tax	(0.02)	(0.02)	-	(0.09)	-
	c) Taxation relating to earlier years	-	-	-	-	-
	Total tax	(8.59)	4.94	-	6.19	-
9	Net Profit / (Loss) for the period (7-8)	(53.14)	17.51	-	17.13	-
10	Other Comprehensive Income					
	(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	-	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(53.14)	17.51	-	17.13	-
12	Paid-up equity share capital (Face Value of ₹ 10/-each)	300.00	300.00	-	300.00	-
13	Earnings per equity share					
	(i) Basic earnings per share (₹)	(1.77)	0.58	-	0.57	-
	(ii) Diluted earnings per share (₹)	(1.77)	0.58	-	0.57	-

*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 30th May, 2022
- Covid-19 pandemic hardly had any impact on the business of the Company during F.Y. 2021-22.
- The figures for the quarter ended 31st March 2022 are balancing figures between the audited ones in respect of the full financial year and published unaudited year to date figures upto the third quarter of the current financial year.
- Previous periods' figures have been rearranged / regrouped wherever considered necessary to confirm to the presentation of the current period. All figures of financial results has been rounded off to nearest lakhs rupees.

For Arunis Abode Limited
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Dhara
Dhara D. Desai
Managing Director
DIN: 02926512

Place : Mumbai
Date: 30th May, 2022

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(₹ in Lakh)

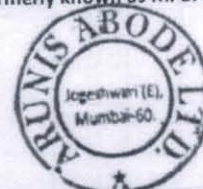
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		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plants & Equipments, Vehicles	139.65	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Non Current Financial Assets	17.60	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Income Tax Assets (net)	20.73	-
	Sub Total Non - Current Assets	177.98	-
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivable	-	-
	(ii) Investments	544.95	-
	(iii) Cash and Bank Balances	85.21	-
	(iv) Other Current Financial Assets	222.99	-
	(b) Other Current Assets	0.81	-
	Sub Total Current Assets	853.96	-
	TOTAL ASSETS	1,031.94	-
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share Capital	300.00	-
	(b) Other Equity	290.73	-
	Sub Total Equity	590.73	-
2	Liabilities		
	(a) Financial Liabilities		
	(i) Non current Borrowings	27.19	-
	(ii) Current Borrowings	141.80	-
	(iii) Trade payables	250.15	-
	(iv) Other financial liabilities	0.71	-
	(b) Other Current Liabilities	0.12	-
	(c) Provisions	1.37	-
	(d) Non Current Liabilities	-	-
	(e) Deferred Tax Liability	19.86	-
	Sub Total Liabilities	441.21	-
	TOTAL EQUITY AND LIABILITIES	1,031.94	-

*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.

Place : Mumbai
Date: 30th May, 2022



For Arunis Abode Limited
(formerly known as M. B. Parikh Finstocks Limited)



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

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

Consolidated Statement of Cash Flow for the year ended 31st March 2022

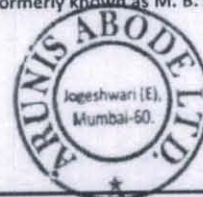
('₹ in Lakh)

Sr. No.	Particulars	For the year ended	
		31.03.2022	31.03.2021*
		Audited	
A	Cash Flow From Operating Activities		
	Profit Before Tax	23.32	-
	<u>Adjustments for:</u>		
	Depreciation and amortisation expenses	4.14	-
	Finance Cost	1.24	-
	Loss / (Gain) on Fair Value of Investment	81.77	-
	Gain on sale of investments - Intraday Trading	(11.26)	-
	Gain on sale of Shares & Securities- Investment	(22.48)	-
	Interest Income	(10.28)	-
	Dividend Income	(1.81)	-
	Operating Profit before Working Capital Changes	64.65	-
	Changes in Working Capital		
	Trade Receivables	-	-
	Inventories	-	-
	Trade payables	235.93	-
	Other current liabilities	(0.37)	-
	Other current Assets	0.66	-
	Taxes Paid (net)	(24.20)	-
	Net Cash Flow from / (used in) Operating Activities	276.67	-
B	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment	(43.65)	-
	Proceeds from Sale of Property, Plant and equipments	-	-
	Purchase of Investments	(849.86)	-
	Proceeds from sale of Investments	393.24	-
	Interest Received	8.82	-
	Dividend Received	1.81	-
	Net Cash Flow From Investing Activities	(489.64)	-
C	Cash Flow from Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Funds Borrowed during the year	168.99	-
	Proceeds From Issue of Equity Share Capital during the year	-	-
	Finance Costs	(0.54)	-
	Net Cash Flow from / (used in) Financing Activities	168.45	-
	Net Increase / (Decrease) in Cash and Cash Equivalents	(44.52)	-
	Cash and Cash Equivalents as at the beginning of the period	129.73	-
	Cash and Cash Equivalents as at the end of the period	85.21	-

Place : Mumbai
Date: 30th May, 2022



For Arunis Abode Limited
(formerly known as M. B. Parikh Finstocks Limited)



Dhara
Dhara D. Desai
Managing Director
DIN: 02926512



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ARUNIS ABODE LIMITED (FORMERLY KNOWN AS M. B. PARIKH FINSTOCKS LIMITED)

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended on 31st March, 2022 and (b) reviewed the Consolidated Financial Results for the quarter ended on 31st March, 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year ended on 31st March, 2022 of **ARUNIS ABODE LIMITED** (formerly known as M. B. Parikh Finstocks Limited) ("Holding Company") and its subsidiary, (the Holding Company and its subsidiary together referred to as "the Group") being submitted by the Holding Company pursuant to the requirements of Regulations of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended 31st March, 2022.

- i. Includes the Annual Financial Results of the Arunis Edifice Private Limited (wholly owned subsidiary);
- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the consolidated net profit and total comprehensive income and other financial information of the Group for the year ended 31st March, 2022.



■ **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



(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31st March, 2022

With respect to the Consolidated Financial Results for the quarter ended 31st March, 2022 based on our review conducted as stated in paragraph (b) of Auditors Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for 31st March, 2022, prepared in accordance with the recognition and measurement principles laid down in the 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31st March, 2022

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 Act ("the Act"). Our responsibilities under those Standards are further described in the paragraph (a) of the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31st March, 2022 under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Statements

This statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31st March, 2022 has been compiled from the related audited financial statements. The responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31st March, 2022 that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also



includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, management is responsible for assessing the Group ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

(a) Audit of the Consolidated Financial Results for the year ended 31st March, 2022

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31st March, 2022, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the Group to express an opinion on the Annual Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended 31st March, 2022

We conducted our review of the Consolidated Financial Results for the quarter ended 31st March, 2022 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor for the Entity', issued by ICAI. A review of interim financial information consist of making inquiries, primarily of the Group 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 SAs specified under Section 143 (10) of the Act 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.

Other Matters

- The statements includes the results for the Quarter ended 31st March, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Place: Baroda
Date: 30th May, 2022



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

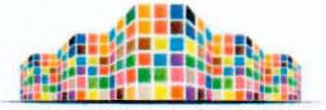
CA Arvind K. Yadav,
Partner

Membership No. 047422
UDIN: 22047422 AJVSJ09436

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

30th May, 2022

To,

The Manager – Corporate Service Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Scrip Code: 526935

Dear Sir / Ma'am,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Audit Reports issued by M/s. A Yadav & Associates LLP, Chartered Accountants, Ahmedabad, Statutory Auditors of the Company on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2022 is with unmodified opinion.

Kindly take the same on your record.

Thanking You,

Yours' faithfully,

For Arunis Abode Limited

(formerly known as M. B. Parikh Finstocks Limited)

Dhara D. Desai
Managing Director
DIN: 02926512



Denis B. Desai
Chief Financial Officer

