



ARNOLD HOLDINGS LIMITED

(Non-Banking Finance Company)
CIN No.: L65993MH1981PLC282783

Date: 12th November, 2025

To,
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Scrip ID/Code/ ISIN : ARNOLD/537069/INE185K01036

Subject : Outcome of Board Meeting of the Company held on 12th November, 2025 and Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2025.

Ref : Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Wednesday, 12th November, 2025 at 2:30 P.M. at the registered office of the Company situated at B 208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002, *interalia* transacted following major businesses:

1. Considered and approved Standalone Unaudited Financial Results along with Limited Review Report thereon for the quarter and half year ended on 30th September, 2025. Limited Review Report and Financial Results are enclosed herewith.

The Meeting of Board of Directors Concluded at 6.25 P.M.

Kindly take the above information on your record and oblige.

Thanking You,

Yours Faithfully,

For Arnold Holdings Limited


Raji Jankumar Panicker
Company Secretary and Compliance Officer

Place: Mumbai
Encl: a/a

**Limited Review Report for Quarter Ended 30th September, 2025
Unaudited Standalone Financial Results of Arnold Holdings Ltd.**

**To
The Board of Directors
Arnold Holdings Limited**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ARNOLD HOLDINGS LIMITED** ("the Company"), for the quarter ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read ("the Act") 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.

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 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 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.

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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For and on behalf of,
M/s Amit Ray & Co.
Chartered Accountants
FRN: 000483C**



**CA Nag Bhushan Rao
Partner**

M.NO.: 073144

UDIN: 25073144BMGJNR8434



Date: 12.11.2025

Place: Mumbai

ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

Registered Office: B-208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002

Website: www.arnoldholdings.in ; Email: arnoldholding9@gmail.com ; Tel: 022-22016640

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lakhs)
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	March 31, 2025
1	Income from operations						
	(a) Interest Income	239.78	248.49	221.29	488.27	466.82	903.31
	(b) Dividend Income	31.11	0.98	19.02	32.10	21.02	30.90
	(c) Fees and commission Income	2,448.80	2,205.34	2,634.42	4,654.14	5,465.93	10,378.72
	(d) Sale of Shares	1,163.50	1,989.97	2,290.57	3,153.47	5,708.42	8,659.64
	Total Revenue From Operations	3,883.19	4,444.78	5,165.30	8,327.98	11,662.18	19,972.57
	Other Income	4.11	38.23	28.89	42.33	30.09	227.55
	Total Income	3,887.30	4,483.01	5,194.19	8,370.31	11,692.27	20,200.12
2	Expenses:						
	Purchase of Stock in Trade	1,130.51	1,875.02	2,156.18	3,005.53	6,111.43	9,405.26
	Changes in Inventories of Finished Goods	(30.77)	(214.86)	(114.06)	(245.63)	(1,119.09)	(952.86)
	Employee Benefits Expenses	131.64	140.92	72.47	272.55	262.62	443.80
	Finance Costs	175.74	208.04	140.49	383.77	278.41	550.93
	Depreciation / Amortisation and Depletion Expense	19.49	21.80	32.79	41.29	64.83	136.13
	Fees and commission expense	715.94	650.27	795.09	1,366.21	1,423.14	2,891.25
	Other expenses	1,522.29	1,372.44	1,734.21	2,894.73	3,686.81	7,109.14
	Total expenses	3,664.84	4,053.61	4,817.16	7,718.45	10,708.15	19,583.64
3	Profit before Exceptional items and Tax (1-2)	222.46	429.40	377.02	651.86	984.12	616.47
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	222.46	429.40	377.02	651.86	984.12	616.47
6	Tax Expenses						
	Current Tax	55.99	108.07	82.95	164.06	216.51	186.68
	Short/(Excess) Provision of Tax for Earlier Years	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	(102.86)
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	166.47	321.33	294.07	487.80	767.61	532.65



8	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-	-
11	Profit for the period (7+10)	166.47	321.33	294.07	487.80	767.61	532.65
12	Other Comprehensive Income	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	166.47	321.33	294.07	487.80	767.61	532.65
14	Paid up Equity Share Capital (Face value of Rs 10/- per share)	2,377.50	2,377.50	2,377.50	2,377.50	2,377.50	2,377.50
15	Other Equity (Excluding Revaluation reserves)	-	-	-	-	-	3,648.40
	Earnings Per Equity Share						
16	(1) Basic	0.70	5.41	1.24	2.05	3.23	2.24
	(2) Diluted	0.70	5.41	1.24	2.05	3.23	2.24
17	Debt Equity ratio	0.41	0.43	0.68	0.41	0.68	1.40
18	Debt Service Coverage Ratio	0.07	0.11	3.92	0.13	4.77	0.15
19	Interest Service Coverage Ratio	2.27	3.06	3.68	5.40	4.53	2.12

Notes:

1 The above unaudited standalone financial results which are published in accordance with Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.



2

Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in single operating segment.

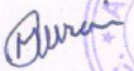
4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

5 As the company do not have any holding/Subsidiary/ Joint Venture/ Associate Concern, no reporting have been made in this regards.

For ARNOLD HOLDINGS LIMITED

Date: 12/11/2025

Place: Mumbai


Murari Mallawat
Whole Time Director
DIN: 08809840


Gazala Mohammed Irfan Kolsawala
Whole Time Director & CFO
DIN: 07133943

ARNOLD HOLDINGS LIMITED
CIN- L65993MH1981PLC282783

Registered Office: B-208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002
Website: www.arnoldholdings.in ; Email: arnoldholding9@gmail.com ; Tel: 022-22016640

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2025

(Rs. in Lakhs)

Particulars	As at	
	September 30, 2025	March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Financial Assets		
(i) Cash and cash equivalents	948.49	994.25
(ii) Bank balances other than Cash and cash equivalents	2,662.60	2,646.67
(iii) Investments	-	-
(iv) Trade Receivable	12.05	48.05
(v) Loans	7,181.46	8,027.13
(vi) Others Financial Assets	171.32	181.32
Sub Total - Financial Assets	10,975.91	11,897.42
Non-Financial Assets		
(i) Inventory	3,578.04	3,332.41
(ii) Current tax assets (Net)	-	-
(iii) Deferred tax assets (Net)	81.14	81.14
(iv) Property, plant and equipment	62.12	70.53
(v) Intangible assets under development	-	-
(vi) Other Intangible assets	108.59	140.30
(vii) Other non-financial assets	12.51	209.57
Sub Total - Non-Financial Assets	3,842.40	3,833.94
Total Assets	14,818.31	15,731.37
EQUITY AND LIABILITIES		
Financial Liabilities		
(i) Payables		
(a) Trade payables		
i) Total outstanding dues of MSME	330.74	-
ii) Total outstanding dues of creditors other than MSME	503.39	1,192.17
(b) Other payables		
i) Total outstanding dues of MSME	-	-
ii) Total outstanding dues of creditors other than MSME	-	-
(iii) Borrowings (other than debt securities)	6,119.26	8,415.38
(iv) Deposits	-	-
(v) Other Financial liabilities	1,174.65	73.24
(vi) Lease Liability	-	-
Sub Total - Financial Liabilities	8,128.05	9,680.79
Non-Financial Liabilities		
(i) Current tax liabilities (Net)	125.60	22.72
(ii) Provisions	-	-
(iii) Deferred tax liabilities (Net)	-	-
(iii) Other Non Financial Liabilities	50.97	1.96
Sub Total - Non-Financial Liabilities	176.57	24.69
Equity		
(i) Equity Share capital	2,377.50	2,377.50
(ii) Other Equity	4,136.19	3,648.40
Total Equity	6,513.69	6,025.90
Total - Equity and Liabilities	14,818.31	15,731.37

For ARNOLD HOLDINGS LIMITED



Murari Mallawat **Gazala Mohammed Irfan Kolsawala**
 Whole Time Director Whole Time Director & CFO
 DIN: 08809840 DIN: 07133943

Date: 12/11/2025
Place: Mumbai

ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

Registered Office: B-208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002
Website: www.arnoldholdings.in ; Email: arnoldholding9@gmail.com ; Tel: 022-22016640

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025

(Rs. in Lakhs)

Particulars	Half Year ended September 30, 2025	Half Year ended September 30, 2024
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax:	651.86	984.12
Non Cash Adjustments :		
Depreciation and amortisation	41.29	64.83
Interest Income on bank deposit	-	278.41
Interest expense on bank borrowing and debt securities	383.77	-
Provision for Expenses	102.88	394.38
Operating profit before working capital changes	1,179.80	1,721.75
Operational cash flow from interest		
Interest income on bank deposit	-	-
Interest Income on security Deposit and rebate to renters	-	-
Interest expense on bank borrowing and debt securities	-	-
Adjustments for (increase)/ decrease in operating assets:		
Trade receivables	36.00	(4.74)
Inventories	(245.63)	(1,119.09)
Other Non Current Asset	-	62.21
Other financial assets	10.00	-
Other non financial assets	197.06	-
Adjustments for increase/ (decrease) in operating liabilities		
Trade payables	(358.04)	36.91
Other financial liabilities	1,101.42	241.99
Other non financial liabilities	49.01	218.12
Cash generated from operations	1,969.61	1,157.14
Less : Income taxes paid (net of refund)	(164.06)	(216.51)
Less : Dividend Received	(32.10)	(21.02)
Net cash outflow from operating activities	1,773.45	919.61
CASH FLOW FROM INVESTING ACTIVITIES :		
Dividend Received	32.10	21.02
Purchase of Fixed Asset	(1.17)	(10.30)
Sale/ (Purchase) of Investment	(15.93)	(47.79)
Cash Advances and loans received back	845.67	1,002.68
Net cash flow (used in) / from investing activities	860.67	965.60
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Long Term borrowings	-	-
(Repayment) of bank borrowing	(2,296.12)	-
Proceeds from issue of equity share capital	-	-
Interest Paid	(383.77)	(278.41)
Proceeds from Borrowings	-	-
(Repayment) of Borrowings	-	(1,765.35)
Net cash flow (used in) / from financing activities	(2,679.89)	(2,043.76)



ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

Registered Office: B-208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002
Website: www.arnoldholdings.in ; Email: arnoldholding9@gmail.com ; Tel: 022-22016640

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025

(Rs. in Lakhs)

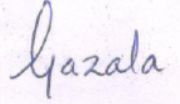
Particulars	Half Year ended September 30, 2025	Half Year ended September 30, 2024
NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(45.77)	(158.55)
Cash and cash equivalents at beginning of the year	994.25	894.05
Cash and cash equivalents at the end of the year	948.49	735.50
Components of Cash and Cash Equivalents		
Cash on hand	0.42	0.57
Balance with banks:		
- In current accounts	948.07	734.93
- In fixed deposits	-	-
Total Cash and Cash Equivalents	948.49	735.50

For ARNOLD HOLDINGS LIMITED



Murari Mallawat

Whole Time Director
DIN: 08809840



Gazala Mohammed Irfan
Kolsawala
Whole Time Director & CFO
DIN: 07133943

Date: 12/11/2025

Place: Mumbai