



ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 29th October, 2021

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

Scrip ID/ Code : ARNOLD/ 537069

Subject : Proceedings of the Board Meeting held on October 29, 2021.

Ref : Standalone Unaudited Financial Results as per Regulation 30 & 33 of the SEBI
(Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Please find attached the Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30th September, 2021 as per Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 duly approved by the Board of Directors at the meeting held on 29th October, 2021. Also, find the attached Limited Review Report duly signed by M/s. Amit Ray & Co., statutory Auditors of the Company.

Thanking You,

Yours Faithfully,

For Arnold Holdings Limited


Minal Agarwal
Company Secretary & Compliance Officer

Encl: as above

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 30.09.2021

Amounts in Lakh (Except EPS)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended(6 Months)	Year to date figures for Previous year Ended(6 Months)	Previous accounting year ended
		01/07/2021-30/09/2021	01/04/2021-30/06/2021	01/07/2020-30/09/2020	01/04/2021-30/09/2021	01/04/2020-30/09/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations						
	(a) Interest	533.297	217.185	61.593	750.492	182.534	201.05
	(b) Dividend Income	4.133	1.553	5.724	5.686	5.724	13.664
	(c) Rental Income	-	-	-	-	-	-
	(d) Fees and commission Income	-	-	-	-	-	-
	(e) Net gain on fair value changes	-	-	-	-	-	-
	(f) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(g) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(h) Sale of services	730.882	1729.342	379.448	2460.224	783.135	3426.372
	(i) other (Income for Mutual Fund Redeem)	-	-	-	-	-	0.007
	Total Revenue from operations	1268.312	1948.090	474.765	3216.402	971.452	3733.106
	Other Incomes	393.362	192.321	0.000	585.683	0.000	14.721
	Total Income	1661.674	2140.411	474.765	3802.085	971.452	3747.827
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	741.066	1553.446	454.825	2294.512	833.214	3834.038
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-170.013	161.264	-78.280	-6.749	17.756	-351.779
	Employee Benefit Expenses	5.300	4.483	3.192	9.783	7.832	22.106
	Finance Costs	262.955	-	4.536	262.955	4.536	4.819
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	6.779
	Fees and commission expense	-	-	-	-	-	1.100
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Other Expenses	768.930	374.109	10.356	1143.039	18.976	137.086
	Total Expenses	1608.238	2093.302	394.628	3701.540	882.316	3654.149
	Profit before Exceptional items and Tax (1-2)	53.436	47.110	80.138	100.545	89.135	93.678
3							
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	53.436	47.110	80.138	100.545	89.135	93.678
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	24.031
	(2) Deferred Tax	-	-	-	-	-	0.554
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	53.436	47.110	80.138	100.545	89.135	69.094
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)	53.436	47.110	80.138	100.545	89.135	69.094
12	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	53.436	47.110	80.138	100.545	89.135	69.094
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	3007.500	3007.500	3007.500	3007.500	3007.500	3007.500
15	Other equity	-	-	-	-	-	2,401.607



16	Earnings Per Equity Share						
	(1) Basic	0.178	0.157	0.266	0.334	0.296	0.230
	(2) Diluted	0.178	0.157	0.266	0.334	0.296	0.230
17	Debt Equity ratio	0.945	1.388	0.019	0.945	0.019	0.000
18	Debt Service Coverage Ratio	1.203	0.000	18.668	1.382	20.652	21.846
19	Interest Service Coverage Ratio	1.203	0.000	18.668	1.382	20.652	20.439

Notes:

- The above unaudited standalone financial results which are published in accordance with Regulation 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 October 29, 2021. 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.
 - 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 |
- The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
 - 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.
 - 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

Sant Kumar Goyal
Sant Kumar Goyal
Whole Time Director
DIN: 02052831

Murari Mallawat
Murari Mallawat
Whole Time Director
DIN: 08809840

Minati Agarwal
Minati Agarwal
Company Secretary

Dharmendra Yadav
Dharmendra Yadav
CFO

Date: 29/10/2021
Place: Mumbai

ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021

		Amounts in Lakhs	
	Particulars	As at 30th September, 2021 Unaudited	As at 31st March, 2021 Audited
1	ASSETS		
	Financial Assets		
(a)	Cash and cash equivalents	160.520	29.852
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
(i)	Trade Receivables	35.195	27.846
(ii)	Other Receivables	-	-
(e)	Loans	3,797.000	3,343.415
(f)	Investments	20.000	430.500
(g)	Other Financial assets	6,111.698	14.670
2	Non-financial Assets		
(a)	Inventories	1,430.382	1,421.634
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	2.335	2.335
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	110.134	110.134
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other intangible assets	-	-
(k)	Other non-financial assets	7.918	142.236
	Total Assets	11,675.182	5,522.822
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
(i)	Trade Payables	-	-
(ii)	total outstanding dues of micro enterprises and small enterprises	-	-
(iii)	total outstanding dues of creditors other than micro enterprises and small enterprises	733.170	6.122
(ii)	Other Payables	-	-
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	5,208.950	-
(e)	Debt	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities (to be specified)	88.870	(0.822)
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	134.539	108.313
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (to be specified)	-	0.101
3	EQUITY		
(a)	Equity Share capital	3,007.500	3,007.500
(b)	Other Equity	2,502.152	2,401.607
	Total Liabilities and Equity	11,675.182	5,522.822

For ARNOLD HOLDINGS LIMITED

Sant Kumar Goyal
Whole Time Director
DIN: 02052831

Murari Mallawat
Whole Time Director
DIN: 08809840

Minal Agarwal
Company Secretary

Dharmendra Yadav
CFO

Date: 29/10/2021
Place: Mumbai

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Cash Flow Statement for the period ended 30th September 2021

Particulars	For the period ended 30.09.2021 (Unaudited)	For the period ended 30.09.2020 (Unaudited)
A. Cash Flow From Operating Activities		
Profit as per Profit and Loss Account	100.545	89.135
Non cash adjustments:		
Interest expense	262.955	4.536
Depreciation	-	-
Provision for expenses	26.188	0.061
Operating Profit/ (Loss) before working capital change	389.688	93.732
Movements in working capital		
(Increase)/ Decrease in Trade Receivables	(7.349)	1.706
(Increase)/ Decrease in Inventory	(8.749)	17.760
(Increase)/ Decrease in other current financial assets	-	-
(Increase)/ Decrease in other non-current assets	(6,029.532)	0.125
(Increase)/ Decrease in other current assets	67.023	(6.151)
Increase/ (Decrease) in current financial liabilities	89.692	(2.617)
Increase/ (Decrease) in trade payable	727.048	10.649
Increase/ (Decrease) in other current Liabilities	(0.063)	0.048
Increase/ (Decrease) in R/S	-	-
Cash Generated From Operations	(4,772.243)	115.252
Income Tax Paid	-	-
Net Cash From Operating Activities	(4,772.243)	115.252
B. Cash Flow From Investing Activities		
Net change in fixed assets		
Sale/(Purchase) of Investment	410.500	(29.458)
Cash advances and loans received back	(453.584)	(348.085)
Net Cash Flow From Investing Activities	(43.084)	(377.543)
C. Cash Flow from Financing Activities		
Proceeds/(Payment) from long term borrowings	5,208.950	4.196
Interest paid	(262.955)	(4.536)
Net Cash Flow From Financing Activities	4,945.995	(0.340)
Net Increase/ Decrease In Cash & Cash Equivalents (A+B+C)	130.668	(262.631)
Cash & Cash Equivalents at the beginning of the period	29.852	328.543
Cash & Cash Equivalents at the end of period	160.520	65.913
Cash surplus/(deficit) for the year	130.668	(262.630)

For ARNOLD HOLDINGS LIMITED

Sant Kumar Goyal
Whole Time Director
DIN: 02052831

Minal Agarwal
Company Secretary

Murari Mallawat
Whole Time Director
DIN: 08809840

Dharmendra Yadav
CFO

Date: 29/10/2021
Place: Mumbai



amit ray & company
CHARTERED ACCOUNTANTS

401-403, D Definity Building,
Jay Prakash Nagar, Road No 1
Goregaon East, Mumbai 400063
Ph:022-40146981/ 49769479
Mobile: 9167441068/9167441048

**Limited Review Report on Unaudited Quarterly Standalone Financial
Results and Standalone Year-to-date Results of Arnold Holdings Limited**

To,

**The Board of Directors
Arnold Holdings Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s Arnold Holdings Limited** for the period ended 30th September, 2021.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. 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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Amit Ray & Co.
Chartered Accountants
FRN No.: 000483C**

NAG
BHUSHAN
RAO

Digitally signed by
NAG BHUSHAN RAO
Date: 2021.10.29
16:47:34 +05'30'

**FCA Nag Bhushan Rao
Partner
Membership Number: 073144
UDIN: 21073144AAAAQA3283**

Place: Mumbai
Date: 29/10/2021