



ARNOLD HOLDINGS LIMITED

(Non-Banking Finance Company)
CIN No.: L65993MH1981PLC282783
GSTIN: 27AAECA7271L1ZG

Date: 27th May, 2026

To,

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

Scrip ID/Code : ARNOLD/537069/INE185K01036

Subject : Outcome of Board Meeting of the Company held on 27th May, 2026.

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

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company at their meeting held on Wednesday, 27th May, 2026 at 2:30 P.M. at the registered office of the Company situated at B 208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002 have discussed and approved following major businesses:

1. Considered and approved Standalone Audited Financial Results along with Audit Report thereon for the quarter and year ended on 31st March, 2026. Audit Report and Financial Results are enclosed herewith as **Annexure I**.

Further Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015 is also enclosed herewith as **Annexure I (a)**.

The Meeting of Board of Directors Concluded at 7.45 P.M.

Kindly take the above information on your record and oblige.

Thanking you,
Yours Faithfully,
For Arnold Holdings Limited


(Raji Jaikumar Panicker)
Company secretary & Compliance Officer

Place: Mumbai

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of **M/s. ARNOLD HOLDINGS LIMITED** Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
M/s. Arnold Holdings Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Arnold Holdings Limited (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 2026, 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").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year- to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of 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, the Board of Directors are 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.

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

- I. Identify and assess the risks of material misstatement of the 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.
- II. Obtain an understanding of Internal control 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.



- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- IV. Conclude on the appropriateness of the 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 financial results 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.
- V. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For & on behalf of,
Amit Ray & Company
Chartered Accountants**



**CA Nag Bhushan Rao
Senior Partner
Membership No. 073114
FRN: 000483C
UDIN: 26073144XNWBRC5755**

**Place: Mumbai
Date: 27/05/2026**

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 AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Year to date figures for Current Period Ended(12 Months)	Year to date figures for Previous Year Ended(12 Months)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		01/01/2026-31/03/2026	01/10/2025-31/12/2025	01/01/2025-31/03/2025	01/04/2025-31/03/2026	01/04/2024-31/03/2025
	Income					
	Revenue from Operations					
	Interest Income	293.73	250.44	201.55	1,032.44	903.31
	Dividend Income	9.22	5.07	3.27	46.38	30.90
	Sale of Securities	1,358.37	862.77	2,034.39	5,342.75	8,659.64
	Fees & Commission Income	2,927.51	2,686.12	2,315.41	10,267.77	10,378.72
	Total Revenue from Operations	4,588.83	3,804.40	4,554.61	16,689.35	19,972.57
	Other Income	169.91	7.18	144.17	219.42	227.55
	Total Income	4,758.74	3,811.58	4,698.78	16,908.77	20,200.12
	Expenses					
	Finance Costs	175.04	168.41	141.35	728.79	550.93
	Fees and Commission Expense	799.61	735.64	755.34	2,901.45	2,891.25
	Purchases of stock in trade	1,789.26	849.68	2,188.31	5,612.61	9,405.26
	Changes in inventories of finished goods	42.65	(56.09)	547.13	(259.07)	(952.86)
	Employee benefit Expenses	126.03	125.13	103.97	523.71	443.80
	Depreciation and amortization	17.69	20.38	35.68	79.37	136.13
	Other Expenses	2,011.58	1,766.61	1,672.06	6,671.36	7,109.14
	Total Expenses	4,961.85	3,609.76	5,443.86	16,258.22	19,583.65
3	Profit before Exceptional items and Tax (1-2)	(203.11)	201.82	(745.08)	650.55	616.47
4	Exceptional items	-	-	-	-	-
5	Profit before Tax (3-4)	(203.11)	201.82	(745.08)	650.550	616.47
6	Tax Expense:					
	(1) Current tax	-	50.79	(112.86)	163.73	186.68
	(2) Short Provision of Tax for Earlier Years	-	-	-	-	-
	(3) Deferred tax	44.76	-	(102.86)	44.76	(102.86)
	Total Tax Expense	44.76	50.79	(215.72)	208.49	83.82
7	Profit after Tax	(247.87)	151.03	(529.36)	442.06	532.65
8	Other comprehensive income	-	-	-	-	-
9	Total comprehensive income for the Year (11+12)	(247.87)	151.03	(529.36)	442.06	532.65
10	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
11	Reserves and Surplus				4,090.45	3,648.40
12	Earnings per Equity Share (Face value per share Rs.10/-)					
	Basic and Diluted					
	(1) Basic	(4.17)	2.54	(2.23)	1.86	2.24
	(2) Diluted	(4.17)	2.54	(2.23)	1.86	2.24
13	Debt-Equity Ratio (Times)	0.50	0.39	1.40	0.50	1.40
14	Debt service coverage Ratio (Times)	-	0.07	(0.07)	0.17	0.15
15	Interest Service Coverage Ratio	(0.16)	2.20	(4.27)	1.89	2.12

Notes:

- 1 The above audited 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 May 27, 2026. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2026.
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, we are enclosing herewith the

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.
- 6 Figures of the quarter ended on 31st March 2026 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the end of third quarter of the relevant financial year.

For ARNOLD HOLDINGS LIMITED



Murari Mallawat
Whole Time Director
DIN: 08809840




Gazala Mohammed Irfan Kolsawala
Whole Time Director & CFO

DIN: 07133943

Date: 27/05/2026

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

Balance Sheet as at March 31, 2026

(₹ in lakhs)

	Particulars	As at March 31, 2026	As at March 31, 2025
		Audited	Audited
	ASSETS		
1	Financial Assets		
a	Cash and Cash Equivalents	1,237.31	994.25
b	Bank Balance other than cash and cash equivalents above	2,821.44	2,646.67
c	Trade Receivables	44.03	48.05
d	Loans	9,145.48	8,027.13
e	Other Financial Assets	177.76	181.32
	Total Financial Assets	13,426.02	11,897.42
2	Non-Financial Assets		
a	Inventory	3,591.48	3,332.41
b	Deferred tax Assets (Net)	36.38	81.14
c	Property, Plant and Equipment	56.45	70.53
d	Other Intangible Assets	77.06	140.30
e	Other Non-Financial Assets	72.06	209.57
	Total Non-Financial Assets	3,833.43	3,833.94
	TOTAL ASSETS	17,259.44	15,731.37
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	Payables		
a	(I) Trade Payables		
	(i) Total outstanding Dues of MSME	1,301.70	-
	(ii) Total outstanding Dues of Creditors other than MSME	821.48	1,192.17
b	(II) Other Payables		
	(i) Total outstanding Dues of MSME	-	-
	(ii) Total outstanding Dues of Creditors other than MSME	-	-
c	Borrowings (other than debt securities)	8,553.47	8,415.38
d	Other Financial Liabilities	118.32	75.14
	Total Financial Liabilities	10,794.98	9,682.69
2	Non-Financial Liabilities		
a	Current Tax Liabilities (Net)	(3.55)	22.72
b	Deferred Tax Liabilities (Net)		-
c	Other Non-Financial Liabilities	0.06	0.06
	Total Non-Financial liabilities	(3.49)	22.79
3	EQUITY		
a	Equity Share Capital	2,377.50	2,377.50
b	Other Equity	4,090.45	3,648.40
	Total Equity	6,467.95	6,025.89
	TOTAL LIABILITIES AND EQUITY	17,259.44	15,731.37

For ARNOLD HOLDINGS LIMITED

Date: 27/05/2026

Place: Mumbai

Murari Mallawat
Whole Time Director
DIN: 08809840

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



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax:	650.55	616.47
Non Cash Adjustments :		
Depreciation and amortisation	79.37	136.13
Interest Income on Bank deposit	195.90	-
Interest expense on Borrowings	728.79	550.93
Operating profit before working capital changes	1,654.61	1,303.53
Movements in working capital		
(Increase)/ Decrease in Trade Receivables	4.01	(5.00)
(Increase)/ Decrease in Inventory	(259.07)	(952.86)
(Increase)/ Decrease in Other Financial Assets	3.56	(109.97)
(Increase)/ Decrease in Other Non-Financial Assets	137.51	34.57
(Increase)/ Decrease in Trade Payables	931.01	(130.21)
(Increase)/ Decrease in Other Payables	-	(221.26)
(Increase)/ Decrease in Other Financial Liabilities	43.19	(867.49)
(Increase)/ Decrease in Other Non Financial Liabilities	(0.01)	1.92
(Increase)/ Decrease in Current Tax Liabilities (Net)	(26.27)	-
Cash generated from operations	2,488.55	(946.77)
Less : Income tax paid	(163.73)	(186.68)
Less : Dividend Received	(46.38)	(30.90)
Net cash outflow from operating activities	2,278.43	(1,164.35)
CASH FLOW FROM INVESTING ACTIVITIES :		
Dividend Received	46.38	30.90
Purchase/(Sale) of Fixed Asset	(2.05)	(24.52)
Purchase/(Sale) of Fixed Deposit	(174.77)	(381.69)
Loans and Advances (given) /received back	(1,118.35)	-
Net cash flow (used in) / from investing activities	(1,248.78)	(375.32)
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Long Term borrowings	-	2,404.50
(Repayment) of borrowing	138.09	-
Other Financing Outflow	-	(214.19)
Interest Income on bank deposit	(195.90)	-
Interest Expense on Borrowings	(728.79)	(550.93)
Net cash flow (used in) / from financing activities	(786.60)	1,639.38
NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	243.05	99.71
Cash and cash equivalents at beginning of the year	994.25	894.55
Cash and cash equivalents at the end of the year	1,237.31	994.25

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Components of Cash and Cash Equivalents		
Cash on hand	2.53	0.51
Balance with banks:		
- In current accounts	1,234.78	993.74
Total Cash and Cash Equivalents	1,237.31	994.25

For ARNOLD HOLDINGS LIMITED

Murari Mallawat
Whole Time Director

DIN: 08809840

Gazala Mohammed Irfan Kolsawala
Whole Time Director & CFO

DIN: 07133943

Date: 27/05/2026

Place: Mumbai



ARNOLD HOLDINGS LIMITED

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

GSTIN: 27AAECA7271L1ZC

Date: 27th May, 2026

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

Scrip ID/ Code : ARNOLD/ 537069/INE185K01036

Sub : Declaration on Auditors' Report with Unmodified Opinion.

Ref : Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Murari Mallawat, Whole Time Director of Arnold Holdings Limited (CIN: L65993MH1981PLC282783) having its registered office at B 208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002 hereby declare that M/s. Amit Ray & Co., Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

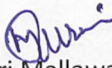
This declaration is issued in compliance with Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on your record and oblige.

Thanking you,

Yours Faithfully,

For Arnold Holdings Limited


(Murari Mallawat)
Whole Time Director
DIN: 08809840
Place: Mumbai

