



## **ARNOLD HOLDINGS LTD.**

**(Non-Banking Finance Company)**

**CIN No. L65993MH1981PLC282783**

**Date: 10<sup>th</sup> August, 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 August 10, 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 ended 30<sup>th</sup> June, 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 10<sup>th</sup> August, 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 ENDED 30.06.2021

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(3 Months)	Year to date figures for Previous year Ended(3 Months)	Previous accounting year ended
		01/04/2021-30/06/2021	01/01/2021-31/03/2021	01/04/2020-30/06/2020	01/04/2021-30/06/2021	01/04/2020-30/06/2020	31/03/2021
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	<b>Revenue from Operations</b>						
	(a) Interest Income	217.195	31.761	93.000	217.195	93.000	291.083
	(b) Dividend Income	1.553	5.018	0.000	1.553	0.000	13.664
	(c) Rental Income	0.000	0.000	0.000	0.000	0.000	0.000
	(d) Fees and commission Income	0.000	0.000	0.000	0.000	0.000	0.000
	(e) Net gain on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000
	(f) Net gain on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000	0.000	0.000
	(g) Sale of products (including Excise Duty)	1729.342	1822.248	0.000	1729.342	0.000	3428.372
	(h) Sale of services	0.000	0.000	403.686	0.000	403.686	0.000
	(i) other (Profit on Liquid Fund)	0.000	0.000	0.000	0.000	0.000	0.000
	(FNO Trading)	0.000	0.000	0.000	0.000	0.000	0.000
	(Income for Mutual Fund Redeem)	0.000	0.007	0.000	0.000	0.000	0.007
	(Recover Bad & Doubtful debts)	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Total Revenue from operations</b>	<b>1948.090</b>	<b>1859.034</b>	<b>496.686</b>	<b>1948.090</b>	<b>496.686</b>	<b>3733.106</b>
	Other Incomes	192.321	14.721	0.000	192.321	0.000	14.721
	<b>Total Income</b>	<b>2140.411</b>	<b>1873.755</b>	<b>496.686</b>	<b>2140.411</b>	<b>496.686</b>	<b>3747.827</b>
2	<b>Expenses:</b>						
	Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	1553.446	2148.208	378.389	1553.446	378.389	3834.036
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	161.264	-315.959	96.039	161.264	96.039	-351.779
	Employee Benefit Expenses	4.483	4.043	4.640	4.483	4.640	22.106
	Finance Costs	0.000	0.283	0.000	0.000	0.000	4.819
	Depreciation / Amortisation and Depletion Expense	0.000	6.779	0.000	0.000	0.000	6.779
	Fees and commission expense	0.000	0.000	0.000	0.000	0.000	1.100
	Net loss on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000
	Net loss on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000	0.000	0.000
	Impairment on financial instruments	0.000	0.000	0.000	0.000	0.000	0.000
	Other Expenses	374.109	44.926	8.621	374.109	8.621	137.086
	<b>Total Expenses</b>	<b>2093.302</b>	<b>1888.280</b>	<b>487.689</b>	<b>2093.302</b>	<b>487.689</b>	<b>3654.149</b>
3	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>47.110</b>	<b>-14.525</b>	<b>8.998</b>	<b>47.110</b>	<b>8.998</b>	<b>93.678</b>
4	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
5	<b>Profit before Tax (3-4)</b>	<b>47.110</b>	<b>-14.525</b>	<b>8.998</b>	<b>47.110</b>	<b>8.998</b>	<b>93.678</b>
6	<b>Tax Expense:</b>						
	(1) Current tax	0.000	24.031	0.000	0.000	0.000	24.031
	(2) Deferred Tax	0.000	0.554	0.000	0.000	0.000	0.554
7	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>47.110</b>	<b>-39.110</b>	<b>8.998</b>	<b>47.110</b>	<b>8.998</b>	<b>69.094</b>
8	Profit/Loss from Discontinuing Operations	0.000	0.000	0.000	0.000	0.000	0.000
9	Tax Expense of Discontinuing Operations	0.000	0.000	0.000	0.000	0.000	0.000
10	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
11	<b>Profit for the period (7+10)</b>	<b>47.110</b>	<b>-39.110</b>	<b>8.998</b>	<b>47.110</b>	<b>8.998</b>	<b>69.094</b>
12	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to Statement of profit and loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	0.000	0.000	0.000	0.000	0.000	0.000



	B (i) Items that will be reclassified to statement of profit and loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income Tax relating to items that will be reclassified to profit and loss	0.000	0.000	0.000	0.000	0.000	0.000
13	<b>Total comprehensive income for the year (11+12)</b>	<b>47.110</b>	<b>-39.110</b>	<b>8.998</b>	<b>47.110</b>	<b>8.998</b>	<b>69.094</b>
14	(1) 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	0.157	-0.130	0.030	0.157	0.030	0.230
	(2) Diluted	0.157	-0.130	0.030	0.157	0.030	0.230
17	Debt Equity ratio	1.386	0.000	0.020	1.386	0.020	0.000
18	Debt Service Coverage Ratio	0.000	-26.371	0.000	0.000	0.000	21.846
19	Interest Service Coverage Ratio	0.000	-50.325	0.000	0.000	0.000	20.439



**Notes:**

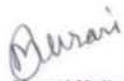
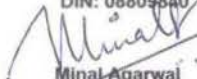
- 1 The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 10, 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.
- 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 a 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 **Impact of COVID 19**  
The company has assessed the impact of COVID- 19 on its financial statement on the basis of information provided by the management and the company believes that the probability of the occurrence of their forecasted transactions is not impacted by COVID-19 pandemic.

Date: 10/08/2021  
Place: Mumbai

For ARNOLD HOLDINGS LIMITED

  
Murari Mallawat  
Whole Time Director  
DIN: 08809840  
  
Minal Agarwal  
Company Secretary



  
Santkumar Goyal  
Whole Time Director  
DIN: 02052831  
  
Dharmendra Yadav  
Chief Financial Officer (CFO)



**amit ray & company**  
CHARTERED ACCOUNTANTS

401/403,D-Definity  
Jay Prakash Nagar Road No.1  
Goregaon East, Mumbai - 400 063  
Ph-022-40146981 / 49769479 / 49725517  
Mobile-9167441068 / 9167441048  
Mail-nagrao57@gmail.com  
web: www.amitrayco.in

**Limited Review Report for Quarter Ended 30<sup>th</sup> June, 2021**  
**Unaudited Standalone Financial 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 quarter ended 30<sup>th</sup> June, 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 and Company**  
Chartered Accountants  
FRN No.: 000483C

**FCA Nag Bhushan Rao**  
Partner  
Membership Number: 073144  
UDIN: 21073144AAAAMB6398



Place: Mumbai  
Date: 10/08/2021