



## **ARNOLD HOLDINGS LTD.**

**(Non-Banking Finance Company)**

**CIN No. L65993MH1981PLC282783**

Date: 29<sup>th</sup> 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 30<sup>th</sup> 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 29<sup>th</sup> 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
<b>1</b>	<b>Income</b>						
	<b>Revenue from Operations</b>						
	(a) Interest Income	533,207	217,195	89,593	750,492	182,594	291,063
	(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	1,729,342	379,448	2,460,224	783,135	3,428,372
	(i) other (Income for Mutual Fund Redeem)	-	-	-	-	-	0,007
	<b>Total Revenue from operations</b>	<b>1,268,312</b>	<b>1,948,090</b>	<b>474,765</b>	<b>3,216,402</b>	<b>971,452</b>	<b>3,733,106</b>
	Other Incomes	393,362	192,321	0,000	585,683	0,000	14,721
	<b>Total Income</b>	<b>1,661,674</b>	<b>2,140,411</b>	<b>474,765</b>	<b>3,802,085</b>	<b>971,452</b>	<b>3,747,827</b>
<b>2</b>	<b>Expenses:</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	741,066	1,553,446	454,825	2,294,512	833,214	3,834,038
	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	1,143,039	18,976	137,086
	<b>Total Expenses</b>	<b>1,608,238</b>	<b>2,093,302</b>	<b>394,628</b>	<b>3,701,540</b>	<b>882,316</b>	<b>3,654,149</b>
	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>53,436</b>	<b>47,110</b>	<b>80,138</b>	<b>100,545</b>	<b>89,135</b>	<b>93,678</b>
<b>3</b>	<b>Exceptional items</b>						
<b>4</b>	<b>Profit before Tax (3-4)</b>	<b>53,436</b>	<b>47,110</b>	<b>80,138</b>	<b>100,545</b>	<b>89,135</b>	<b>93,678</b>
<b>5</b>	<b>Tax Expense:</b>						
	(1) Current tax	-	-	-	-	-	24,031
	(2) Deferred Tax	-	-	-	-	-	0,554
<b>6</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>53,436</b>	<b>47,110</b>	<b>80,138</b>	<b>100,545</b>	<b>89,135</b>	<b>69,094</b>
<b>7</b>	<b>Profit/Loss from Discontinuing Operations</b>						
<b>8</b>	<b>Tax Expense of Discontinuing Operations</b>						
<b>9</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>						
<b>10</b>	<b>Profit for the period (7+10)</b>	<b>53,436</b>	<b>47,110</b>	<b>80,138</b>	<b>100,545</b>	<b>89,135</b>	<b>69,094</b>
<b>11</b>	<b>Other Comprehensive Income</b>						
	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						
<b>12</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>53,436</b>	<b>47,110</b>	<b>80,138</b>	<b>100,545</b>	<b>89,135</b>	<b>69,094</b>
<b>13</b>	<b>Paid-up Equity Share Capital (F.V. of Rs. 10 each)</b>	<b>3,007,500</b>	<b>3,007,500</b>	<b>3,007,500</b>	<b>3,007,500</b>	<b>3,007,500</b>	<b>3,007,500</b>
<b>14</b>	<b>Other equity</b>						<b>2,401,607</b>



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	21.646
19	Interest Service Coverage Ratio	1.203	0.000	18.668	1.382	20.652	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 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.

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.

For ARNOLD HOLDINGS LIMITED

*Sankumar Goyal*  
Sankumar Goyal  
Whole Time Director  
DIN: 02052831

*Murari Mallawat*  
Murari Mallawat  
Whole Time Director  
DIN: 08809840

*Minal Agarwal*  
Minal Agarwal  
Company Secretary

*Dharmendra Yadav*  
Dharmendra Yadav  
CFO

Date: 29/10/2021  
Place: Mumbai

ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

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

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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
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
(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
<b>2</b>	<b>Non-financial Assets</b>		
(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
	<b>Total Assets</b>	<b>11,675.182</b>	<b>5,522.822</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
(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)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities (to be specified)	88.870	(0.822)
<b>2</b>	<b>Non-Financial Liabilities</b>		
(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
<b>3</b>	<b>EQUITY</b>		
(a)	Equity Share capital	3,007.500	3,007.500
(b)	Other Equity	2,502.152	2,401.607
	<b>Total Liabilities and Equity</b>	<b>11,675.182</b>	<b>5,522.822</b>

For ARNOLD HOLDINGS LIMITED

Sant Kumar Goyal      Murari Mallawat  
Whole Time Director      Whole Time Director  
DIN: 02052831      DIN: 08809840

Minal Agarwal      Dharmendra Yadav  
Company Secretary      CFO

Date: 29/10/2021  
Place: Mumbai

**ARNOLD HOLDINGS LIMITED**  
CIN- L65993MH1981PLC282783

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

**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)
<b>A. Cash Flow From Operating Activities</b>		
Profit as per Profit and Loss Account	100,545	89,135
<b>Non cash adjustments:</b>		
Interest expense	262,955	4,536
Depreciation	-	-
Provision for expenses	26,188	0,061
<b>Operating Profit/ (Loss) before working capital change</b>	<b>389,688</b>	<b>93,732</b>
<b>Movements in working capital</b>		
(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	-	-
<b>Cash Generated From Operations</b>	<b>(4,772,243)</b>	<b>115,252</b>
Income Tax Paid	-	-
<b>Net Cash From Operating Activities</b>	<b>(4,772,243)</b>	<b>115,252</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of fixed assets	-	-
Sale/(Purchase) of Investment	410,500	(29,458)
Cash advances and loans received back	(453,584)	(348,085)
<b>Net Cash Flow From Investing Activities</b>	<b>(43,084)</b>	<b>(377,543)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds/(Payment) from long term borrowings	5,208,950	4,196
Interest paid	(262,955)	(4,536)
<b>Net Cash Flow From Financing Activities</b>	<b>4,945,995</b>	<b>(0,340)</b>
<b>Net Increase/ Decrease In Cash &amp; Cash Equivalents (A+B+C)</b>	<b>130,668</b>	<b>(262,631)</b>
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
<b>Cash surplus/(deficit) for the year</b>	<b>130,668</b>	<b>(262,630)</b>

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 30<sup>th</sup> 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