



ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 10th November, 2022

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

Scrip ID/ Code : ARNOLD/ 537069

Subject : Proceedings of the Board Meeting held on November 10, 2022.

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, 2022 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 10th November, 2022. 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

Murari Mallawat
Whole Time Director
DIN: 08809840



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 30.09.2022

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
		01/07/2022-30/09/2022	01/04/2022-30/06/2022	01/07/2021-30/09/2021	01/04/2022-30/09/2022	01/04/2021-30/09/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations						
	(a) Interest Income	560.541	526.669	533.297	1087.210	750.492	3021.354
	(b) Dividend Income	6.682	5.244	4.133	11.926	5.686	21.991
	(c) Rental Income	-	-	-	-	-	-
	(d) Fees and commission Income	2,385.289	3,070.086	393.36	5,455.375	585.683	4,247.033
	(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	809.415	611.731	730.882	1421.146	2460.224	4599.549
	(i) other	-	-	-	-	-	-
	Total Revenue from operations	3761.927	4213.730	1661.674	7975.657	3802.085	11889.926
	Other Incomes	-	-	-	-	-	-
	Total Income	3761.927	4213.730	1661.674	7975.657	3802.085	11889.926
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	1044.723	708.557	741.066	1753.280	2294.512	4420.271
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-255.795	-127.263	-170.013	-383.058	-8.749	-78.667
	Employee Benefit Expenses	44.313	36.855	5.300	81.168	9.783	34.575
	Finance Costs	158.521	26.899	262.955	185.420	262.955	598.838
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	5.364
	Fees and commission expense	911.772	-	-	911.772	-	250.317
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Other Expenses	1,714.518	3,463.587	768.930	5178.105	1,143.039	6,448.919
	Total Expenses	3618.052	4108.635	1608.238	7726.687	3701.540	11679.617
3	Profit before Exceptional items and Tax (1-2)	143.875	105.095	53.436	248.970	100.545	210.310
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	143.875	105.095	53.436	248.970	100.545	210.310
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	59.500
	(2) Deferred Tax	-	-	-	-	-	0.032
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	143.875	105.095	53.436	248.970	100.545	150.778
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)	143.875	105.095	53.436	248.970	100.545	150.778
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)	143.875	105.095	53.436	248.970	100.545	150.778
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	-	-	-	-	-	2,552.385



Earnings Per Equity Share							
(1) Basic		0.478	0.349	0.178	0.828	0.334	0.501
(2) Diluted		0.478	0.349	0.178	0.828	0.334	0.501
Debt Equity ratio		1.204	0.551	0.945	1.204	0.945	0.664
18	Debt Service Coverage Ratio	1.908	4.907	1.203	2.343	1.382	1.360
19	Interest Service Coverage Ratio	1.908	4.907	1.203	2.343	1.382	1.351


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 November 10, 2022. 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


Santkumar Goyal
Whole Time Director
DIN: 02052831


Murari Mallawat
Whole Time Director
DIN: 08809840


Dharmendra Yadav
CFO



Date: 10/11/2022
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 30.09.2022

		Amounts in Lakh	
	Particulars	As at 30th September, 2022 Unaudited	As at 31st March, 2022 Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	937.611	28.622
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		64.574
	(I) Trade Receivables	3.863	-
	(II) Other Receivables	-	-
(e)	Loans	10,247.679	8,078.990
(f)	Investments	826.246	908.346
(g)	Other Financial assets	7.800	7.800
2	Non-financial Assets		
(a)	Inventories	1,883.359	1,500.300
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	2.303	2.303
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	50.788	72.282
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets	42.013	36.924
	Total Assets	14,001.661	10,700.141
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,122.677	1,430.115
	(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)	6,992.236	3,690.557
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities (to be specified)	(51.370)	(268.973)
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	129.262	288.436
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (to be specified)	-	0.121
3	EQUITY		
(a)	Equity Share capital	3,007.500	3,007.500
(b)	Other Equity	2,801.355	2,552.385
	Total Liabilities and Equity	14,001.661	10,700.141

For ARNOLD HOLDINGS LIMITED

Santkumar Goyal
 Santkumar Goyal
 Whole Time Director
 DIN: 02052831

Murari Mallawat
 Murari Mallawat
 Whole Time Director
 DIN: 08809840

Dharmendra R. Yadav
 Dharmendra R. Yadav
 CFO



Date: 10/11/2022
 Place: Mumbai

ARNOLD HOLDINGS LIMITED

CIN- L65993MH1981PLC282783

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Cash Flow Statement for the period ended 30th September 2022

Particulars	For the period ended 30.09.2022 (Unaudited)	For the period ended 30.09.2021 (Unaudited)
A. Cash Flow From Operating Activities		
Profit as per Profit and Loss Account	248.970	100.545
Non cash adjustments:		
Interest expense	185.420	262.955
Depreciation	-	-
Provision for expenses	(159.174)	26.188
Operating Profit/ (Loss) before working capital change	275.216	389.688
Movements in working capital		
(Increase)/ Decrease in Trade Receivables	60.712	(7.349)
(Increase)/ Decrease in Inventory	(383.059)	(8.749)
(Increase)/ Decrease in other current financial assets	-	-
(Increase)/ Decrease in other non-current assets	(5.089)	(6,029.532)
(Increase)/ Decrease in other current assets	-	67.023
Increase/ (Decrease) in current financial liabilities	217.603	89.692
Increase/ (Decrease) in trade payable	(307.438)	727.048
Increase/ (Decrease) in other current Liabilities	(0.121)	(0.063)
Cash Generated From Operations	(142.176)	(4,772.243)
Income Tax Paid	-	-
Dividend Received	(11.926)	-
Net Cash From Operating Activities	(154.102)	(4,772.243)
B. Cash Flow From Investing Activities		
Dividend Received	11.926	-
Purchase of fixed assets	21.495	-
Sale/(Purchase) of Investment	82.100	410.500
Cash advances and loans received back	(2,168.689)	(453.584)
Net Cash Flow From Investing Activities	(2,053.168)	(43.084)
C. Cash Flow from Financing Activities		
Proceeds/(Payment) from long term borrowings	3,301.679	5,208.950
Interest paid	(185.420)	(262.955)
Net Cash Flow From Financing Activities	3,116.259	4,945.995
Net Increase/ Decrease In Cash & Cash Equivalents (A+B+C)	908.989	130.668
Cash & Cash Equivalents at the beginning of the period	28.622	29.852
Cash & Cash Equivalents at the end of period	937.611	160.520
Cash surplus/(deficit) for the year	908.989	130.668

For ARNOLD HOLDINGS LIMITED



Santkumar Goyal
Santkumar Goyal
Whole Time Director
DIN: 02052831

Murari Mallawat
Murari Mallawat
Whole Time Director
DIN: 08809840

Dharmendra .R.Yadav
Dharmendra .R.Yadav
CFO

Date: 10/11/2022
Place: Mumbai



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 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, 2022.

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**

**FCA Nag Bhushan Rao
Partner
Membership Number: 073144
UDIN: 22073144BCSPDV3585**



Place: Mumbai
Date: 10/11/2022