



# ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 31<sup>st</sup> August, 2019

To,  
Bombay Stock Exchange Ltd  
P. J. Towers,  
Dalal Street, Mumbai-400001

**Company Code 537069**

Dear Sir/Madam,

**Sub: Proceedings of the Board Meeting held on August 13, 2019.**

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

The Board of Directors of the Company as its meeting held on August 13, 2019 has inter- alia approved and taken on record the revised Standalone Un-audited Financial Results of the Company for the First quarter ended June 30, 2019.

Please find enclosed herewith the Unaudited Standalone Financial Results of the Company for the first quarter ended 30<sup>th</sup> June, 2019 and the Limited Review Report of the Auditors thereon, for your kind information and record.

Extract of unaudited financial results would be published in one English and one vernacular newspaper as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board Meeting commenced at 3.00 PM and Concluded at 6.00 PM.

Thanking You,

Yours Faithfully,

For Arnold Holdings Ltd

Soniya Agarwal

(Company Secretary & Compliance Officer)

(PAN: EARPS6927M)



Encl: as above

(Rs. in Lakhs )

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED 30TH JUNE, 2019

Particulars	FOR THE QUARTER ENDED			FOR THE YEAR ENDED
	(30/06/2019) Unaudited	(31/03/2019) Audited	(30/06/2018) Unaudited	(31/03/2019) Audited
<b>I. Net Sales/Income from Operations</b>				
(a) Interest Income	69.873	144.541	100.529	408.701
(b) Dividend Income	0.687	0.915	0.018	2.983
(c) Rental Income	0.000	0.000	0.000	0.000
(d) Fees and commission Income	0.000	0.000	0.000	0.000
(e) Net gain on fair value changes	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
(g) Sale of products (including Excise Duty)	0.000	0.000	0.000	0.000
(h) Sale of services	350.507	587.347	389.485	1313.979
<b>Total Revenue from Operations</b>	<b>421.067</b>	<b>732.802</b>	<b>490.032</b>	<b>1725.663</b>
Other Income	0.000	0.000	0.000	0.784
<b>II. Total Income</b>	<b>421.067</b>	<b>732.802</b>	<b>490.032</b>	<b>1726.447</b>
<b>III Expenses</b>				
(a) Cost of Materials consumed	0.000	0.000	0.000	0.000
(b) Purchase of stock-in-trade	568.566	515.210	442.619	1360.116
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-210.004	96.142	-67.082	11.727
(d) Employee benefits expense	3.815	4.140	2.898	16.399
(e) Depreciation and amortisation expense	0.000	0.304	0.000	0.307
(f) Finance Cost	0.000	10.299	10.035	41.310
(g) Fees and commission expense	0.000	0.000	0.000	0.000
(h) Net loss on fair value changes	0.000	0.000	0.000	0.000
(i) Net loss on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000
(j) Impairment on financial instruments	0.000	0.000	0.000	0.000
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	11.122	13.330	61.842	256.761
<b>IV. Total Expenditure</b>	<b>373.499</b>	<b>639.424</b>	<b>450.312</b>	<b>1686.620</b>
<b>V. Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>47.568</b>	<b>93.377</b>	<b>39.720</b>	<b>39.828</b>
VI. Exceptional Items	0.00	0.000	0.000	0.000
<b>VII. Profit / (Loss) from ordinary activities before tax (V-VI)</b>	<b>47.568</b>	<b>93.377</b>	<b>39.720</b>	<b>39.828</b>
<b>VIII Tax expenses:</b>				
(a) Current Tax	0.00	11.551	0.00	11.551



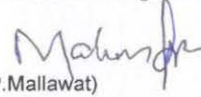
(b)Deferred Tax	0.00	0.178	0.00	0.178
Total Tax Expenses	0.00	11.373	0.00	11.373
<b>IX. Profit / (Loss) from Continuing operations (IX-X)</b>	<b>47.568</b>	<b>82.004</b>	<b>39.720</b>	<b>28.454</b>
X. Profit / (Loss) from discontinuing operations	0.000	0.000	0.000	0.000
XI. Tax Expenses of discontinuing operations.	0.000	0.000	0.00	0.000
XII. Profit / (Loss) from discontinuing operations (after Tax (X-XI))	0.000	0.000	0.00	0.000
<b>XIII. Profit / (Loss) for the period (IX+ XII)</b>	<b>47.568</b>	<b>82.004</b>	<b>39.720</b>	<b>28.454</b>
XIV. Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be reclassified to profit or loss (B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be - reclassified to profit or loss	0.00	0.000	0.000	0.000
<b>XV. Total Comprehensive Income as per IND AS</b>	<b>47.568</b>	<b>82.004</b>	<b>39.720</b>	<b>28.454</b>
XVI. Paid-up equity share capital (Face Value Rs. 2 each)	150375000.00	150375000.000	150375000.000	150375000.000
XVII. Reserve excluding Revaluation Reserves as per balance sheet				2175.980
XVIII. Earnings Per Equity Share (Face Value INR 2/- each) From Continuing Operations 1) Basic 2) Diluted	0.032	0.055	0.030	0.020

Notes:

- 1) The above unaudited standalone financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on Tuesday, August 13, 2019 pursuant to Regulation 33 of SEBI (listing Obligation and Disclosure Requirements), Regulations 2015. The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 2) The company operates in single business segment and its main business is finance activity.
- 3) Figures for the previous period have been regrouped or rearrange wherever necessary.
- 4) Provisions for taxation will be considered at the end of the year.

DATE : 13.08.2019  
PLACE : Mumbai

For Arnold Holdings Limited

  
(M.P. Mallawat)  
Whole Time Director







**amit ray & company**  
CHARTERED ACCOUNTANTS

401/403, D-Definity  
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Goregaon East, Mumbai - 400 063  
Ph-022-40146981 / 49769479 / 49725517  
Mobile-9167441068 / 9167441048  
Mail-nagrao57@gmail.com  
web : www.amitrayco.in

**Independent Auditor's report on Standalone Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)**

**TO THE BOARD OF DIRECTORS OF  
ARNOLD HOLDINGS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ARNOLD HOLDINGS LIMITED** ("the Company"), for the quarter ended June 30, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read ("the Act") with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR AMIT RAY & COMPANYs**  
**CHARTERED ACCOUNTANTS**  
**FRN – 000483C**

**FCA NAG BHUSHAN RAO**  
**(PARTNER)**  
**M.NO. 073144**  
**UDIN: 19073144AAAAFU2533**



**DATE: 13.08.2019**  
**PLACE: MUMBAI**



# ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

## Reconciliation of Net Profit as per IND AS and IGAAP

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended 30th June, 2019
1.	Net Profit/ (loss) after tax for the period as per IGAAP	47.568
2.	Impact of IND AS on comprehensive Income	0.000
3.	Impact of IND AS on other comprehensive Income	0.000
	<b>Total comprehensive income for the period as per IND AS</b>	<b>47.568</b>

Date: 03/09/2019

Place: Mumbai



For Arnold Holdings Ltd

(Mahendraprasad Mallawat)  
Whole Time Director