



ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 12th August, 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 August 12, 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 ended 30th June, 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 12th August, 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


Minal Agarwal
Company Secretary & Compliance Officer



Encl: as above

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30.06.2022

Sr No	Particulars	Amounts in Lakh (Except EPS)					
		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
		01/04/2022-30/06/2022	01/01/2022-31/03/2022	01/04/2021-30/06/2021	01/04/2022-30/06/2022	01/04/2021-30/06/2021	31/03/2022
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	Revenue from Operations						
	(a) Interest Income	526.669	1563.048	217.195	526.669	217.195	3021.354
	(b) Dividend Income	5.244	6.373	1.553	5.244	1.553	21.991
	(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	70.000
	(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)	0.000	0.000	0.000	0.000	0.000	0.000
	(h) Sale of services	611.731	1152.111	1729.342	611.731	1729.342	4599.549
	(i) other	0.000	0.000	0.000	0.000	0.000	0.000
	Total Revenue from operations	1143.644	2721.531	1948.090	1143.644	1948.090	7712.893
	Other incomes	3070.086	2437.571	192.321	3070.086	192.321	4177.033
	Total Income	4213.730	5159.102	2140.411	4213.730	2140.411	11889.926
2	Expenses:						
	Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	708.557	1183.035	1553.446	708.557	1553.446	4420.271
	Changes in inventories of Finished Goods Work-in-Progress and Stock-in-Trade	-127.263	67.537	161.264	-127.263	161.264	-78.667
	Employee Benefit Expenses	36.855	18.107	4.483	36.855	4.483	34.575
	Finance Costs	26.899	171.671	0.000	26.899	0.000	598.838
	Depreciation / Amortisation and Depletion Expense	0.000	5.364	0.000	0.000	0.000	5.364
	Fees and commission expense	0.000	162.089	0.000	0.000	0.000	250.317
	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	3483.587	3441.955	374.109	3483.587	374.109	6448.919
	Total Expenses	4108.635	5049.757	2093.302	4108.635	2093.302	11679.617
	Profit before Exceptional items and Tax (1-2)	105.095	109.345	47.110	105.095	47.110	210.310
3							
4	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit before Tax (3-4)	105.095	109.345	47.110	105.095	47.110	210.310
6	Tax Expense						
	(1) Current tax	0.000	59.500	0.000	0.000	0.000	59.500
	(2) Deferred Tax	0.000	0.032	0.000	0.000	0.000	0.032
7	Profit/(Loss) for the period from Continuing Operations (5-6)	105.095	49.813	47.110	105.095	47.110	150.778
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	Profit/(Loss) from Discontinuing Operations (after Tax) (8-9)	0.000	0.000	0.000	0.000	0.000	0.000
11	Profit for the period (7+10)	105.095	49.813	47.110	105.095	47.110	150.778
12	Other Comprehensive Income						
	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	Total comprehensive income for the year (11+12)	105.095	49.813	47.110	105.095	47.110	150.778
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	-	-	-	-	-	2,552,385
16	Earnings Per Equity Share						
	(1) Basic	0.349	0.196	0.157	0.349	0.157	0.501
	(2) Diluted	0.349	0.196	0.157	0.349	0.157	0.501
17	Debt Equity ratio	0.551	0.664	1.366	0.000	1.366	0.664
18	Debt Service Coverage Ratio	4.907	1.668	0.000	4.907	0.000	1.360
19	Interest Service Coverage Ratio*	4.907	1.637	0.000	4.907	0.000	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 August 12, 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.

Date: 12/08/2022
Place: Mumbai

For ARNOLD HOLDINGS LTD.

Murali Mahalingam Sanjukta Gupta
Whole Time Director Whole Time Director
DIN: 0009930 DIN: 0005021
Minal Dinesh Agarwal Dhakshinora Yadav
Company Secretary CFO



amit ray & company
CHARTERED ACCOUNTANTS

401/403,D-Definity
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Goregaon East, Mumbai - 400 063
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Mobile-9167441068 / 9167441048
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Limited Review Report for Quarter Ended 30th June, 2022
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 30th June, 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 and Co.
Chartered Accountants
FRN No.: 000483C



FCA Nag Bhushan Rao
Partner

Mem. No.: 073144

UDIN: 22073144 AOWW MK 6685

Place: Mumbai
Date: 12/08/2022