



RANJIT KEJRIWAL

Company Secretaries & Registered Valuer (SFA)

**Secretarial compliance report of M/s ARNOLD HOLDINGS LIMITED
For the year ended 31.03.2021**

To
The Board of Directors
Arnold Holdings Limited
CIN: L65993MH1981PLC282783
B 208, Ramji House,
30 Jambulwadi, JSS Road
Mumbai - 400002

Auditor's Responsibility:

Our responsibility is to express an opinion on compliance of these acts, rules, regulations and circulars and maintenance of records based on our audit. We conducted our audit in accordance with the Secretarial Auditing Standards issued by the Institute of Company Secretaries of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about compliance of acts, rules, regulations and circulars and maintenance of records.

An audit state that due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some material misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

I, Ranjit Binod Kejriwal have examined the records of M/s Arnold Holdings Limited ("the Company") which comprises:

- (a) All the documents and records made available to us and explanation provided by the Company
- (b) The filings/ submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity,
- (d) Any other document/filing, as maybe relevant, which has been relied upon to make this certification.

For the year ended **31.03.2021** ("Review Period") in respect of compliance with the provisions of:

- (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, Circulars, Guidelines issued thereunder; and
- (b) The Securities Contracts (Regulation) Act, 1956("SCRA"), rules made thereunder and the Regulations, Circulars, Guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:-

- (a) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

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1. Aastha, Hira Modi Sheri, Ring Road, Surat-395 002. | 0261-2331123 | rbksurat@gmail.com
202. Balaji Business Centre, Subhash Road, Vile Parle (E), Mumbai-400 057. | 022-49737235 | csrbbkmumbai@gmail.com

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- (b) Securities and Exchange Board of India (Issue Of Capital And Disclosure Requirements) Regulations, 2018; **the regulation is not applicable during the Financial Year 2020-21**
- (c) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **the regulation is not applicable during the Financial Year 2020-21**
- (e) SEBI (Share Based Employee Benefits) Regulations, 2014; **the regulation is not applicable during the Financial Year 2020-21**
- (f) SEBI (Issue and Listing of Debt Securities) Regulations, 2008; **the regulation is not applicable during the Financial Year 2020-21**
- (g) SEBI (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013; **the regulation is not applicable during the Financial Year 2020-21**
- (h) SEBI (Prohibition of Insider Trading) Regulations, 2015 and circulars/guidelines issued thereunder;

And based on the above examination and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India warranted due to the spread of the COVID-19 pandemic, I hereby report that, during the Review Period:

And based on the above examination, I/we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars /guidelines issued thereunder, except in respect of matters specified below:-

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Deviations	Observations/Remarks of the Practicing Company Secretary
1	Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Revised Related party transaction was filed for the year ended 31 st March, 2020.	Revised Related Party transaction was filed within time prescribed
2	Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Revised Shareholding pattern was filed for the quarter ended September, 2020.	Revised Shareholding Pattern was filed for Quarter ended September, 2020 on 01 st December, 2020.
3	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Newspaper Advertisement for the publication of result for the quarter and year ended on March, 2020 in regional language was published delayed by 1 day i.e after 48 hours of conclusion of board meeting	Due to technical issue at the printing house, the newspaper was published delay by 1 day in regional language.
4	Regulation 98 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The company is suspended on Calcutta Stock Exchange	The company is suspended on Calcutta Stock Exchange for non-filing of documents but is regularly filing its document on BSE.

- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circular/guidelines issued thereunder insofar as it appears from my/our examination of those records.
- (c) The following are the details of actions taken against the listed entity/its promoter/directors/material subsidiaries either by SEBI or by stock exchange (including under the standard operating procedures issued by SEBI through various circulars) under the aforesaid Acts/Regulations and circulars/guidelines issued thereunder:

Sr. No.	Action taken by	Details of Violation	Details of action E.g. fines, warning letter, debarment, etc.	Observations/Remarks of the Practicing Company Secretary, if any.
NIL	NIL	NIL	NIL	NIL

- (d) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended	Action taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1	Outcome of Board Meeting held on 18 th April, 2019 was filed on 22 nd April, 2019 due to connectivity issue with the website of BSE.	31st March, 2020	Outcome of Board was filed delayed	Outcome was intimated to stock exchange later on
2	Briefparticulars of Directors was not filed with outcome	31st March, 2020	No actions taken	N.A
3	Initial Disclosure of Large Corporate was filed on 24 th May, 2019. There are some discrepancy in the threshold limit filed with the stock exchange.	31st March, 2020	The disclosure was made with some error.	The disclosure was filed delayed as well as there was some discrepancy in amount mentioned.
4	The audit report and Financial Result filed for the period ended 31 st March, 2019 on 30 th May, 2019 was not as specified by SEBI. Further, the Balance sheet filed for the quarter ended 30th September, 2019 is also not as prescribed by SEBI.	31st March, 2020	The data mentioned in the results are correct.	Reporting done in wrong format by the company
5	Subsequent to the query raised by BSE, revised filing for the financial results for the quarter ended 30 th June, 2019 was made on 3 rd	31st March, 2020	Filed Revised Financial	Complied later on after filing the revised financials

	September, 2019													
6	The financial results for the year ended 31 st march, 2019 was filed on 30 th May, 2019. The related party transaction disclosure was filed after 30 days of filing financial results on 06 th August, 2019	31 st March, 2020	Related Party transaction was filed beyond time limit.	Due filings were made after time prescribed										
7	Revised Certificate under Regulation 40(9) & (10) for the half year ended 30 th September, 2019 was filed on 30 th October, 2019 after mentioning the UDIN as prescribed by ICSI within time prescribed time limit	31 st March, 2020	Revised Certificate was filed within timeline	Compliance was made within timeline										
8	Revised Certificate for Reconciliation of Share Capital Audit for the quarter ended 30 th September, 2019 was filed on 30 th October, 2019 after mentioning the UDIN as prescribed by ICSI within prescribed time limit. No revised XBRL was filed for that purpose.	31 st March, 2020	Revised Certificate was filed within timeline	Compliance was made within timeline										
9	Annual Disclosure under SAST was sent by the company instead of promoter	31 st March, 2020	Company has made proper compliance	Due Compliance was made on the part of the company										
10	The intimation for closure of trading window for the declaration of financial result was made on 30 th July, 2019	31 st March, 2020	Intimation was filed delayed	Due filings were made after time prescribed										
11	Revised Shareholding Pattern was filed: <table border="1" data-bbox="565 1087 781 1289"> <thead> <tr> <th>Quarter Ended</th> <th>Date of Filing</th> </tr> </thead> <tbody> <tr> <td>30th June</td> <td>18.03.2020</td> </tr> <tr> <td>30th September</td> <td>07.11.2019</td> </tr> <tr> <td>30th September</td> <td>18.03.2020</td> </tr> <tr> <td>31st December</td> <td>18.03.2020</td> </tr> </tbody> </table>	Quarter Ended	Date of Filing	30 th June	18.03.2020	30 th September	07.11.2019	30 th September	18.03.2020	31 st December	18.03.2020	31 st March, 2020	Shareholding Patterns were revised	Revised filings were made after time prescribed
Quarter Ended	Date of Filing													
30 th June	18.03.2020													
30 th September	07.11.2019													
30 th September	18.03.2020													
31 st December	18.03.2020													
12	There is difference in figures of balance sheet, P&L etc filed with the stock exchange on 30 th May, 2019 and	31 st March, 2020	The difference in the figures were due to regrouping and both the results	The figures were regrouped and available on website for										

	annual report filed with the stock exchange on 31 st August, 2019 was due to regrouping/reclassification.		are available on the website of the company.	information
13	Same report as on 31st March, 2018 was mistakenly filed on 9th April, 2019.	31st March, 2020	Repeatedly filed the report	Repeatedly filed the report
14	The Annual Report filed on 31 st August, 2019 does not cover few points as prescribed in LODR	31st March, 2020	Few points not mentioned were not matter of fact.	Some information may not have been provided to shareholders
15	Revised voting result in XBRL mode was filed for the AGM held on 27.09.2019 on 28.09.2019.	31st March, 2020	Revised Voting Result was file within time limit	Revised Filings was made within timeline
16	The company is suspended on Calcutta Stock Exchange for non filing of documents but is regularly filing its document on BSE	31st March, 2020	No actions taken	N.A

(c) During the year under review no appointment/ re-appointment/ resignation of statutory auditor of the Company had occurred. The Company has complied with Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Place: Surat
Date: 30.06.2021

RANJIT BINOD
KEJRIWAL

Signature:

Name of PCS: Ranjit Binod Kejriwal
FCS No.: 6116
C P No.: 5985
UDIN: F006116C000554521

Note: In the wake of COVID-19 pandemic outbreak, we have relied on management representations, scanned copies and soft copies of documents received by the company for issue of this report. Physical verification was not possible. So to that extent the report may be based on our presumption to the truth of digital documents and representation.

This report is to be read with our letter dated 30th June, 2021 which is annexed and forms an integral part of this report.



RANJIT KEJRIWAL

Company Secretaries & Registered Valuer (SFA)

To
The Board of Directors
Arnold Holdings Limited
CIN: L65993MH1981PLC282783
B 208, Ramji House,
30 Jambulwadi, JSS Road
Mumbai - 400002

Our report dated 30.06.2021 is to be read along with this letter:

1. Compliance with the provisions of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and the SEBI regulations and Circulars is the responsibility of the management of the Company. My responsibility is to express an opinion on these compliances based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the compliance of SEBI LODR, SEBI regulations and SEBI Circulars. The verification was done on test basis to ensure that correct facts are reflected in the compliance records. I believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of SEBI LODR and other SEBI regulations on test basis.

6. The Annual Secretarial Compliance Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Surat
Date: 30.06.2021

RANJIT BINOD
KEJRIWAL

Signature:

Name of PCS: Ranjit Binod Kejriwal
FCS No.: 6116
C P No.: 5985
UDIN: **F006116C000554521**

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