



ARNOLD HOLDINGS LIMITED

(Non-Banking Finance Company)
CIN No.: L65993MH1981PLC282783

Date: 11th August, 2023

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 11, 2023.

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, 2023 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 11th August, 2023. 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

Raji Jaikumar Panicker
Company Secretary & Compliance Officer



Encl: as above



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 for Quarter Ended 30th June, 2023
Unaudited Standalone Financial Results of Arnold Holdings Ltd

To
The Board of Directors
Arnold Holdings Ltd

We have reviewed the accompanying Statement of standalone unaudited financial results of Arnold Holdings Ltd ("the Company") for the quarter ended June 30, 2023 ("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 ("Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Attention is drawn to the fact that the figures for the three months ended 31 March 2023 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with applicable Ind AS 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 Obligation 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

FCA Nag Bhushan Rao
Partner

Membership Number: 073144

FRN No.: 000483C

UDIN: 23073144BGVRRB8099



Place: Mumbai
Date: 11/08/2023

ARNOLD HOLDINGS LTD

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 ENDED 30.06.2023

Amounts in Lakh (Except EPS)

Sr. No.	Particulars	3 months ended	Preceding 3 months	Corresponding 3	Previous
		and Year to date	ended	months ended in the	accounting year
		figures for		previous year and	ended
		current period		Year to date	
		01/04/2023-	01/01/2023-	01/04/2022-	31/03/2023
		30/06/2023	31/03/2023	30/06/2022	
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from Operations				
	(a) Interest Income	467.402	682.348	526.669	2359.747
	(b) Dividend Income	4.248	13.729	5.244	31.676
	(c) Rental Income	0.000	-	-	-
	(d) Fees and commission Income	2345.694	3274.030	-	11378.293
	(e) Net gain on fair value changes	0.000	-	-	-
	(f) Net gain on derecognition of financial instruments under amortised cost category	0.000	-	-	-
	(g) Sale of products (including Excise Duty)	0.000	-	-	-
	(h) Sale of services	902.898	395.122	611.731	2526.792
	(i) other	0.000	-	-	-
	Total Revenue from operations	3720.242	4365.229	1143.644	16296.508
	Other Incomes	0.028	164.823	3070.086	164.823
	Total Income	3720.270	4530.052	4213.730	16461.331
2	Expenses:				
	Cost of Materials Consumed	-	-	-	-
	Purchases of Stock-in-Trade	620.957	682.744	708.557	3243.392
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	133.598	-91.084	-127.263	-606.263
	Employee Benefit Expenses	52.521	14.005	36.855	152.059
	Finance Costs	144.717	252.558	26.899	632.941
	Depreciation / Amortisation and Depletion Expense	23.062	67.116	-	82.484
	Fees and commission expense	637.570	491.375	-	1995.560
	Net loss on fair value changes	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	Impairment on financial instruments	-	-	-	-
	Other Expenses	2046.958	3044.015	3463.587	10458.860
	Total Expenses	3659.383	4460.729	4108.635	15959.033
3	Profit before Exceptional items and Tax (1-2)	60.887	69.324	105.095	502.298
4	Exceptional items	-	-	-	-
5	Profit before Tax (3-4)	60.887	69.324	105.095	502.298
6	Tax Expense:				
	(1) Current tax	-	126.000	-	126.000
	(2) Deferred Tax	-	-4.508	-	-4.508
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	60.887	-52.168	105.095	380.806
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)	60.887	-52.168	105.095	380.806
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)	60.887	-52.168	105.095	380.806
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	3007.500	3007.500	3007.500	3007.500
15	Other equity				2,933.131
16	Earnings Per Equity Share				
	(1) Basic	0.202	-0.173	0.349	1.266
	(2) Diluted	0.202	-0.173	0.349	1.266
17	Debt Equity ratio	0.331	1.227	0.551	1.227
18	Debt Service Coverage Ratio	1.580	1.540	4.907	1.924
19	Interest Service Coverage Ratio	1.421	1.274	4.907	1.794



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 August 11, 2023. 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:

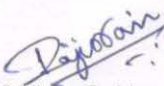
Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil
- 3 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded 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

Date: 11/08/2023
Place: Mumbai




Murari Mallawat
Whole Time Director
DIN: 08809840


Raji Jaikumar Panicker
Company Secretary


Santkumar Goyal
Whole Time Director
DIN: 02052831


Dharmendra Yadav
CFO