



ARNOLD HOLDINGS LIMITED

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

Date: 9th November, 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 November 9, 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 and half year ended 30th September, 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 9th November, 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




Murari Malawat
Whole Time Director
DIN: 08809840

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
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**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 standalone unaudited financial results of Arnold Holdings Ltd ("the Company") for the quarter ended September 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 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 & Company
Chartered Accountants
FRN No.: 000483C



FCA Nag Bhushan Rao
Partner

Membership Number: 073144
UDIN: 23073144BGVRFD1363



Place: Mumbai
Date: 09/11/2023

ARNOLD HOLDINGS LIMITED

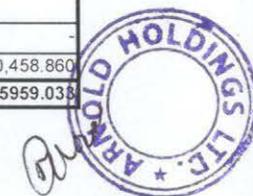
CIN- L65993MH1981PLC282783

Registered Office: B 208, Ramji House, 30 Jambulwadi, JSS Road, Mumbai-400002
Website: www.arnoldholdings.in ; Email:arnoldholding9@gmail.com; Tel: 022-22016640

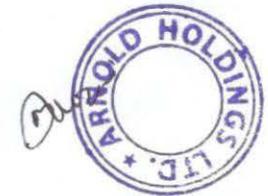
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

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
		01/07/2023-30/09/2023	01/04/2023-30/06/2023	01/07/2022-30/09/2022	01/04/2023-30/09/2023	01/04/2022-30/09/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations						
	(a) Interest Income	510.534	467.402	560.541	977.936	1087.210	2359.747
	(b) Dividend Income	7.973	4.248	6.682	12.221	11.926	31.676
	(c) Rental Income	-	-	-	-	-	-
	(d) Fees and commission Income	2,685.207	2,345.694	2,385.289	5,030.901	5,455.375	11,378.293
	(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	2038.679	902.898	809.415	2941.577	1421.146	2526.792
	(i) other	-	-	-	-	-	-
	Total Revenue from operations	5242.393	3720.242	3761.927	8962.635	7975.657	16296.508
	Other Incomes	20.610	0.028	-	20.638	-	164.823
	Total Income	5263.003	3720.270	3761.927	8983.273	7975.657	16461.331
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	2316.666	620.957	1044.723	2937.623	1753.280	3243.392
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-570.390	133.598	-255.795	-436.792	-383.058	-606.263
	Employee Benefit Expenses	66.727	52.521	44.313	119.248	81.168	152.059
	Finance Costs	104.994	144.717	158.521	249.711	185.420	632.941
	Depreciation / Amortisation and Depletion Expense	26.028	23.062	-	49.090	-	82.484
	Fees and commission expense	877.996	637.570	911.772	1515.566	911.772	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	2,336.360	2,046.598	1,714.518	4383.320	5,178.105	10,458.860
	Total Expenses	5158.381	3659.383	3618.052	8817.766	7726.687	15959.038



3	Profit before Exceptional items and Tax (1-2)	104.622	60.887	143.875	165.507	248.970	502.298
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	104.622	60.887	143.875	165.507	248.970	502.298
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	126.000
	(2) Deferred Tax	-	-	-	-	-	(4.508)
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	104.622	60.887	143.875	165.507	248.970	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)	104.622	60.887	143.875	165.507	248.970	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)	104.622	60.887	143.875	165.507	248.970	380.806
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	-	-	-	-	-	2,933.131



16	Earnings Per Equity Share						
	(1) Basic	0.348	0.202	0.478	0.550	0.828	1.266
	(2) Diluted	0.348	0.202	0.478	0.550	0.828	1.266
17	Debt Equity ratio	0.801	0.331	1.204	0.801	1.204	1.227
18	Debt Service Coverage Ratio	2.244	1.580	1.908	1.859	2.343	1.924
19	Interest Service Coverage Ratio	1.996	1.421	1.908	1.663	2.343	1.794

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 9, 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.
- 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:

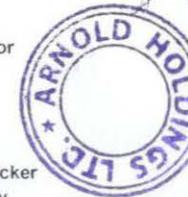
Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

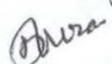
- The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
- Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable 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.

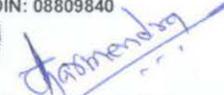
For ARNOLD HOLDINGS LIMITED


Santkumar Goyal
Whole Time Director
DIN: 02052831


Raji Jaikumar Panicker
Company Secretary




Murari Mallawat
Whole Time Director
DIN: 08809840


Dharmendra .R. Yadav
CFO

Date: 09/11/2023
Place: Mumbai

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2023

		Amounts in Lakh	
Particulars		As at 30th September, 2023 Unaudited	As at 31st March, 2023 Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	849.855	1,828.921
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
(i)	Trade Receivables	226.202	18.541
(ii)	Other Receivables	-	-
(e)	Loans	13,910.398	8,304.449
(f)	Investments	1,923.786	980.260
(g)	Other Financial assets	26.082	26.082
2	Non-financial Assets		
(a)	Inventories	2,543.355	2,106.563
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	6.811	6.811
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	463.469	497.666
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non -financial assets	(45.403)	23.768
	Total Assets	19,904.555	13,793.061
	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	7,490.153	463.187
(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)	4,888.475	7,286.631
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities (to be specified)	(125.155)	(401.862)
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	1,525.096	500.888
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (to be specified)	19.788	3.526
3	EQUITY		
(a)	Equity Share capital	3,007.500	3,007.500
(b)	Other Equity	3,098.698	2,933.191
	Total Liabilities and Equity	19,904.555	13,793.061

For ARNOLD HOLDINGS LIMITED

Santkumar Gevel Murari Mallawat
 Whole Time Director Whole Time Director
 DIN: 02052831 DIN: 08809840

Raji Jaikumar Paatke Dharmendra .R. Yadav
 Company Secretary CFO

Date: 09/11/2023
 Place: Mumbai

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

Cash Flow Statement for the period ended 30th September 2023

Particulars	For the period ended 30.09.2023 (Unaudited)	For the period ended 30.09.2022 (Unaudited)
A. Cash Flow From Operating Activities		
Profit as per Profit and Loss Account	165.507	248.970
Non cash adjustments:	-	-
Interest expense	249.711	185.420
Depreciation	49.090	-
Provision for expenses	1,024.207	(159.174)
Operating Profit/ (Loss) before working capital change	1,488.515	275.216
Movements in working capital		
(Increase)/ Decrease in Trade Receivables	(207.661)	60.712
(Increase)/ Decrease in Inventory	(436.792)	(383.059)
(Increase)/ Decrease in other current financial assets	-	-
(Increase)/ Decrease in other non-current assets	69.172	(5.089)
(Increase)/ Decrease in other current assets	-	-
Increase/ (Decrease) in current financial liabilities	276.707	217.603
Increase/ (Decrease) in trade payable	7,026.966	(307.438)
Increase/ (Decrease) in other current Liabilities	16.261	(0.121)
Cash Generated From Operations	8,233.168	(142.176)
Income Tax Paid	-	-
Dividend Received	(12.221)	(11.926)
Net Cash From Operating Activities	8,220.947	(154.102)
B. Cash Flow From Investing Activities		
Dividend Received	12.221	11.926
Purchase of fixed assets	(14.893)	21.495
Sale/(Purchase) of Investment	(943.526)	82.100
Cash advances and loans received back	(5,605.949)	(2,168.689)
Net Cash Flow From Investing Activities	(6,552.147)	(2,053.168)
C. Cash Flow from Financing Activities		
Proceeds/(Payment) from long term borrowings	(2,398.156)	3,301.679
Interest paid	(249.711)	(185.420)
Net Cash Flow From Financing Activities	(2,647.867)	3,116.259
Net Increase/ Decrease In Cash & Cash Equivalents (A+B+C)	(979.067)	908.989
Cash & Cash Equivalents at the beginning of the period	1,828.921	28.622
Cash & Cash Equivalents at the end of period	849.854	937.611
Cash surplus/(deficit) for the year	(979.067)	908.989

For ARNOLD HOLDINGS LIMITED

Santkumar Goyal
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Whole Time Director
DIN: 02052831

Murari Mallawat
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Whole Time Director
DIN: 08809840

Rajikumar Panicker
Raji Jaikumar Panicker
Company Secretary

Dharmendra .R. Yadav
Dharmendra .R. Yadav
CFO



Date: 09/11/2023
Place: Mumbai