

ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company) CIN No. L65993MH1981PLC282783

Date: 7<sup>th</sup>February, 2022

To, **BSE LIMITED** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001

Scrip ID/ Code: ARNOLD/ 537069Subject: Proceedings of the Board Meeting held on February 7, 2022.Ref: Standalone Unaudited Financial Results as per Regulation 30 & 33 of the SEBI<br/>(Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Please find attached the Standalone Unaudited Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2021 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 7<sup>th</sup> February, 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 Hotelingsal ed

Minal Agarwa Wild V Company Secretary & Compliance Officer Encl: as above

**Regd. Office :** B-208, Ramji House, 30 Jambulwadi J.S.S. Road, Mumbai-400002 (INDIA) Tel.: 022 2201 6640 • Email : arnoldholding9@gmail.com • Website: www.arnoldholdings.in

### 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 NINE MONTHS ENDED 31.12.2021

| Sr. No. | Particulars  | 3 months ended                         | Preceding 3<br>months ended            | Corresponding 3<br>months ended in<br>the previous<br>year | Year to date<br>figures for<br>Current Period<br>Ended(9 Months) | Year to date<br>figures for<br>Previous year<br>Ended(9 Months) | Previous<br>accounting year<br>ended |   |                         |         |         |        |          |         |        |
|---------|--|--|--|--|--|---|--------------------------------------|---|-------------------------|---------|---------|--------|----------|---------|--------|
|         |  | 01/10/2021-<br>31/12/2021<br>Unaudited | 01/07/2021-<br>30/09/2021<br>Unaudited | 01/10/2020-<br>31/12/2020<br>Unaudited                     | 01/04/2021-<br>31/12/2021<br>Unaudited                           | 01/04/2020-<br>31/12/2020<br>Unaudited                          | 31/03/2021<br>Audited                |   |                         |         |         |        |          |         |        |
|         |  |  |  |  |  |   |                                      | 1 | Income                  |         |         |        |          |         |        |
|         |  |  |  |  |  |   |                                      |   | Revenue from Operations | 707.814 | 533.297 | 76,708 | 1458.306 | 259.302 | 291.06 |
|         | (a) Interest Income<br>(b) Dividend Income   | 9.932                                  | 4.133                                  |  | 1438.300   | 8.646   | 13.66                                |   |                         |         |         |        |          |         |        |
|         | (c) Rental Income  |  | 4.100                                  | -  |  | -   | 10.00                                |   |                         |         |         |        |          |         |        |
|         | (d) Fees and commission Income   | 70.000                                 | -                                      | -  | 70.000   | -   |                                      |   |                         |         |         |        |          |         |        |
|         | (e)Net gain on fair value changes  | -                                      | -                                      | -  | -  | -   |                                      |   |                         |         |         |        |          |         |        |
|         | (f)Net gain on derecognition of financial instruments  | 1                                      |  | -  |  | -   |                                      |   |                         |         |         |        |          |         |        |
|         | under amortised cost category<br>(g) Sale of products (including Excise Duty)                  |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | (h) Sale of services   | 987.214                                | 730.882                                | 822.989  | 3447.438   | 1606.124  | 3428.37                              |   |                         |         |         |        |          |         |        |
|         | (i) other (Income for Mutual Fund Redeem)  | -                                      | -                                      | -  | -  | -   | 0.00                                 |   |                         |         |         |        |          |         |        |
|         | Total Revenue from operations  | 1774.960                               | 1268.312                               |  | 4991.362   | 1874.072  | 3733.10                              |   |                         |         |         |        |          |         |        |
| -       | Other Incomes  | 1,153.778                              | 393.362                                |  | 1,739.462  | 0.000   | 14.72                                |   |                         |         |         |        |          |         |        |
| 2       | Total Income   | 2928.738                               | 1661.674                               | 902.619  | 6730.824   | 1874.072  | 3747.82                              |   |                         |         |         |        |          |         |        |
| 2       | Expenses:<br>Cost of Materials Consumed  |  |  | -  | -  |   |                                      |   |                         |         |         |        |          |         |        |
|         | Purchases of Stock-in-Trade  | 942.725                                | 741.066                                | 852.616  | 3237.236   | 1685.830  | 3834.03                              |   |                         |         |         |        |          |         |        |
|         | Changes in Inventories of Finished Goods, Work-in-   | -137.456                               | -170.013                               | -53.581  | -146.204   | -35.820   | -351.7                               |   |                         |         |         |        |          |         |        |
|         | Progress and Stock-in-Trade  |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | Employee Benefit Expenses  | 6.685                                  | 5.300                                  | 10.231   | 16.468   | 18.063  | 22.10                                |   |                         |         |         |        |          |         |        |
|         | Finance Costs  | 164.212                                | 262.955                                | -  | 427.167  | 4.536   | 4.8                                  |   |                         |         |         |        |          |         |        |
|         | Depreciation / Amortisation and Depletion Expense  | -                                      | -                                      | -  | -  | -   | 6.7                                  |   |                         |         |         |        |          |         |        |
|         |  |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | Fees and commission expense  | 88.228                                 |  | 1.100  | 88.228   | 1.100   | 1.10                                 |   |                         |         |         |        |          |         |        |
|         | Net loss on fair value changes<br>Net loss on derecognition of financial instruments           |  |  | -  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | under amortised cost category  | - C. S. A. S. A.                       |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | Impairment on financial instruments  | -                                      | -                                      | -  | -  | -   |                                      |   |                         |         |         |        |          |         |        |
|         | Other Expenses   | 1863.925                               | 768.930                                | 73.184<br>883.550  | 3006.964<br>6629.859   | 92.160<br>1765.869  | 137.08<br>3654.14                    |   |                         |         |         |        |          |         |        |
| 3       | Total Expenses<br>Profit before Exceptional items and Tax (1-2)                                | 2928.319<br>0.419                      | 1608.238<br>53.436                     |  | 100.965  | 108.203   | 93.67                                |   |                         |         |         |        |          |         |        |
| 4       | Exceptional items  |  |  | -  | -  | -   |                                      |   |                         |         |         |        |          |         |        |
| 5       | Profit before Tax (3-4)  | 0.419                                  | 53.436                                 | 19.069   | 100.965  | 108.203   | 93.67                                |   |                         |         |         |        |          |         |        |
| 6 .     | Tax Expense:   | 1,45                                   |  |  |  | •   | 24.03                                |   |                         |         |         |        |          |         |        |
|         | (1) Current tax<br>(2) Deferred Tax-   |  |  | -  | -  | -   | 0.55                                 |   |                         |         |         |        |          |         |        |
| 7       | Profit/ (Loss) for the period from Continuing  | 0.419                                  | 53.436                                 | 19.069   | 100.965  | 108.203   | 69.09                                |   |                         |         |         |        |          |         |        |
|         | Operations (5-6)   |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
| 8       | Profit/Loss from Discontinuing Operations  | -                                      |  |  | -  | -   |                                      |   |                         |         |         |        |          |         |        |
| 9       | Tax Expense of Discontinuing Operations<br>Profit/ (Loss) from Discontinuing Operations (after | -                                      | -                                      |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | Tax) (8-9)   |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
| 11      | Profit for the period (7+10)   | 0.419                                  | 53.436                                 | 19.069   | 100.965  | 108.203   | 69.09                                |   |                         |         |         |        |          |         |        |
| 12      | Other Comprehensive Income<br>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<br>statement of profit and loss                       | -                                      | -                                      |  |  |   |                                      |   |                         |         |         |        |          |         |        |
|         | (ii) Income Tax relating to items that will be   | -                                      | -                                      | -  | -  | -   |                                      |   |                         |         |         |        |          |         |        |
|         | reclassified to profit and loss  | 1. 1. 1. 1.                            |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
| 13      | Total comprehensive income for the year (11+12)  | 0.419                                  | 53.436                                 | 19.069   | 100.965  | 108.203   | 69.09                                |   |                         |         |         |        |          |         |        |
| 14      | Paid-up Equity Share Capital (F.V. of Rs. 10 each)   | 3007.500                               | 3007.500                               | 3007.500   | 3007.500   | 3007.500  | 3007.50                              |   |                         |         |         |        |          |         |        |
| 15      | Other equity   |  |  |  |  | -   | 2,401.60                             |   |                         |         |         |        |          |         |        |
| 16      | Earnings Per Equity Share  |  |  |  |  |   | 2,401.00                             |   |                         |         |         |        |          |         |        |
|         | (1) Basic  | 0.001                                  | 0.178                                  | 0.063  | 0.336  | 0.360   | 0.23                                 |   |                         |         |         |        |          |         |        |
|         | (2) Diluted  | 0.001                                  | 0.178                                  | 0.063  | 0.336  | 0.360   | 0.23                                 |   |                         |         |         |        |          |         |        |
| 17      | Debt Equity ratio  | 1.350                                  | 0.945                                  | 0.004  | 1.350  | 0.004   | 0.0                                  |   |                         |         |         |        |          |         |        |
|         |  | 1.550                                  | 0.943                                  | 0.004  | 1.550  | 0.004   | 0.0                                  |   |                         |         |         |        |          |         |        |
| 18      | Debt Service Coverage Ratio  | 1.003                                  | 1.203                                  | 0.000  | 1.236  | 24.855  | 21.84                                |   |                         |         |         |        |          |         |        |
| 40      | Internet Convine Covernee Datio  |  |  |  |  |   |                                      |   |                         |         |         |        |          |         |        |
| 19      | Interest Service Coverage Ratio  | 1.003                                  | 1.203                                  | 0.000  | 1.236  | 24.855  | 20,43                                |   |                         |         |         |        |          |         |        |



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The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disciosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 7, 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 qaurter                                    | 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 Ausa S G Santkumar Go arari Mallawat Whole Time D nole Time Director DIN: 02052 N: 08809840 M Dharmendra Yadav n Minal Agarwal CFO **Company Secretary** 

Date: 07/02/2022 Place: Mumbai



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 on Quarterly and Nine Months Ended 31<sup>st</sup> December, 2021 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 period ended 31stDecember, 2021.

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 Indian 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 Company **Chartered Accountants** FRN No.: 000483C



FCA Nag Bhushan Rao Partner Membership Number: 073144 UDIN No:22073144AAXJ6755

Date: 07/02/2022 Place: Mumbai

