



ARNOLD HOLDINGS LIMITED

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

Date: 13th February, 2024

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

Scrip ID/ Code : ARNOLD/ 537069

Subject : Proceedings of the Board Meeting held on February 13, 2024.

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 nine months ended on 31st December, 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 13th February, 2024. 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 Mallawat
Whole Time Director
DIN: 08809840
Place: Mumbai

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 Standalone Financial Results of Arnold Holdings Limited for the Quarterly and Nine Months Ended 31st December, 2023 under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Arnold Holdings Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Arnold Holdings Limited (“the Company”) for the quarter and nine months ended 31st December, 2023, 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 has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in 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 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 of Interim Financial statement consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Co.
Chartered Accountants
FRN No.: 000483C

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Date: 2024.02.13
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FCA Nag Bhushan Rao
Senior Partner
Membership Number: 073144
UDIN: 24073144BKBJKD2684

Date: 13/02/2024
Place: Mumbai

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 31.12.2023

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(9 Months)	Year to date figures for Previous year Ended(9 Months)	Previous accounting year ended
		01/10/2023-31/12/2023	01/07/2023-30/09/2023	01/10/2022-31/12/2022	01/04/2023-31/12/2023	01/04/2022-31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations						
	(a) Interest Income	471.810	510.534	590.190	1449.746	1677.399	2359.747
	(b) Dividend Income	3.774	7.973	6.021	15.995	17.947	31.676
	(c) Rental Income	-	-	-	-	-	-
	(d) Fees and commission Income	2,724.400	2,685.207	2,648.887	7,755.301	8,104.263	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	2348.951	2038.679	710.525	5290.528	2131.670	2526.792
	(i) other (Income for Mutual Fund Redeem)	-	-	-	-	-	-
	Total Revenue from operations	5548.935	5242.393	3955.623	14511.570	11931.279	16296.508
	Other Incomes	-	20.610	-	20.638	-	164.823
	Total Income	5548.935	5263.003	3955.623	14532.208	11931.279	16461.331
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	2368.716	2316.666	807.368	5306.339	2560.648	3243.392
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-224.399	-570.390	-132.120	-661.191	-515.179	-606.263
	Employee Benefit Expenses	70.827	66.727	56.886	190.075	138.054	152.059
	Finance Costs	131.918	104.994	194.963	381.629	380.383	632.941
	Depreciation / Amortisation and Depletion Expense	26.191	26.028	15.368	75.281	15.368	82.484



	Fees and commission expense	505.187	877.996	592.413	2,020.753	1,504.185	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	2594.256	2336.360	2236.740	6977.576	7414.845	10,458.860
	Total Expenses	5472.696	5158.381	3771.618	14290.462	11498.304	15959.033
3	Profit before Exceptional items and Tax (1-2)	76.239	104.622	184.005	241.746	432.975	502.298
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	76.239	104.622	184.005	241.746	432.975	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)	76.239	104.622	184.005	241.746	432.975	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)	76.239	104.622	184.005	241.746	432.975	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)	76.239	104.622	184.005	241.746	432.975	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	0.253	0.348	0.612	0.804	1.440	1.266
	(2) Diluted	0.253	0.348	0.612	0.804	1.440	1.266
17	Debt Equity ratio	0.722	0.801	1.575	0.722	1.575	1.227
18	Debt Service Coverage Ratio	1.776	2.244	2.023	1.831	2.179	1.924
19	Interest Service Coverage Ratio	1.578	1.996	1.944	1.633	2.138	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 February 13, 2024. 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


Santkumar Goyal
Whole Time Director
DIN: 02052831


Murari Mallawat
Whole Time Director
DIN: 08809840


Raji Jaikumar Panicker
Company Secretary

Date: 13/02/2024
Place: Mumbai