



# ARNOLD HOLDINGS LIMITED

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

Date: 13<sup>th</sup> August, 2024

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

**Scrip ID/Code/** : ARNOLD/537069/INE185K01036  
**ISIN**  
**Subject** : Proceedings of the Board Meeting held on August 13<sup>th</sup>, 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 unaudited standalone Financial Results of the Company for the Quarter ended 30<sup>th</sup> June, 2024 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 13<sup>th</sup> August, 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

  
Raji Jalkumar Panicker  
Company Secretary & Compliance Officer

Encl: as above

**Limited Review Report for Quarter Ended 30<sup>th</sup> June, 2024**  
**Unaudited Standalone Financial Results of Arnold Holdings Ltd**

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 June 30, 2024 ("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 2024 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



CA Nag Bhushan Rao  
Senior Partner  
Membership Number: 073144  
FRN No.: 000483C  
UDIN: 24073144BKBJQR7312



Place: Mumbai  
Date: 13/08/2024

## ARNOLD HOLDINGS LTD

CIN- L65993MH1981PLC282783

Registered Office: B-208, Ramji House, 30 Jambulwadi, JSS Road, Mummbai-400002

Website: www.arnoldholdings.in; Email:arnoldholding9@gmail.com; Tel: 022-22016640

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30.06.2024

Amounts in Lakh (Except EPS)

Sr. No.	Particulars	3 months ended and Year to date figures for current period	Preceding 3 months ended	Corresponding 3 months ended in the previous year and Year to date figures for the corresponding period	Previous accounting year ended
		01/04/2024-30/06/2024	01/01/2024-31/03/2024	01/04/2023-30/06/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	<b>Revenue from Operations</b>				
	(a) Interest Income	245.526	485.927	467.402	1935.673
	(b) Dividend Income	2.002	6.038	4.248	22.033
	(c) Rental Income	-	-	-	-
	(d) Fees and commission Income	2831.511	2606.752	2345.694	10362.053
	(h) Sale of services	3417.845	3209.907	902.898	8500.435
	(i) other	0.000	0.000	0.000	0.000
	<b>Total Revenue from operations</b>	<b>6496.884</b>	<b>6308.623</b>	<b>3720.242</b>	<b>20820.193</b>
	Other Incomes	1.204	-0.045	0.028	20.593
	<b>Total Income</b>	<b>6498.088</b>	<b>6308.579</b>	<b>3720.270</b>	<b>20840.787</b>
<b>2</b>	<b>Expenses:</b>				
	Cost of Materials Consumed	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	3955.249	1737.075	620.957	7043.414
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-1005.029	388.204	133.598	-272.987
	Employee Benefit Expenses	190.156	90.176	52.521	280.251
	Finance Costs	137.924	141.391	144.717	523.020
	Depreciation / Amortisation and Depletion Expense	32.041	137.510	23.062	212.791
	Fees and commission expense	628.053	1054.682	637.570	3075.435
	Other Expenses	1952.596	1727.038	2046.958	8704.614
	<b>Total Expenses</b>	<b>5890.991</b>	<b>5276.075</b>	<b>3659.383</b>	<b>19566.537</b>
<b>3</b>	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>607.097</b>	<b>1032.503</b>	<b>60.887</b>	<b>1274.249</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>607.097</b>	<b>1032.503</b>	<b>60.887</b>	<b>1274.249</b>
<b>6</b>	<b>Tax Expense:</b>				
	(1) Current tax	133.562	370.159	0.000	370.159
	(2) Deferred Tax	0.000	21.727	0.000	21.727
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>473.535</b>	<b>640.617</b>	<b>60.887</b>	<b>882.363</b>
<b>8</b>	<b>Profit/Loss from Discontinuing Operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>9</b>	<b>Tax Expense of Discontinuing Operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>473.535</b>	<b>640.617</b>	<b>60.887</b>	<b>882.363</b>

12	Other Comprehensive Income	0.000	0.000	0.000	0.000
13	Total comprehensive income for the year (11+12)	473.535	640.617	60.887	882.363
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	2377.500	2377.500	3007.500	2377.500
15	Other equity				3115.743
16	Earnings Per Equity Share				
	(1) Basic	2.554	2.694	0.202	3.711
	(2) Diluted	2.554	2.694	0.202	3.711
17	Debt Equity ratio	0.705	1.094	0.331	1.094
18	Debt Service Coverage Ratio	5.354	9.275	1.580	3.843
19	Interest Service Coverage Ratio	5.195	8.302	1.421	3.436

**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 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

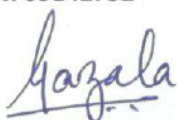
Date: 13/08/2024

Place: Mumbai

  
Murari Mallawat  
Whole Time Director  
DIN: 08809840

  
Rajpradeep Mahavirprasad Agrawal  
Whole Time Director  
DIN: 09142752

  
Raji Jankumar Panicker  
Company Secretary

  
Gazala Mohammed Irfan Kolsawala  
CFO

