



ARNOLD HOLDINGS LIMITED

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

Date: 12th November, 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 12th November, 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 half year ended 30th September, 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 12th November, 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 Vaikumar Panicker
Company Secretary & Compliance Officer

Encl: as above

**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, 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.

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: 24073144BKBJSW7652

Place: Mumbai
Date: 12/11/2024

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 30.09.2024

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
		01/07/2024-30/09/2024	01/04/2024-30/06/2024	01/07/2023-30/09/2023	01/04/2024-30/09/2024	01/04/2023-30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations						
	(a) Interest Income	221.292	245.526	510.534	466.818	977.936	1935.673
	(b) Dividend Income	19.018	2.002	7.973	21.020	12.221	22.033
	(c) Rental Income	-	-	-	-	-	-
	(d) Fees and commission Income	2,634.420	2,831.511	2,685.207	5,465.931	5,030.901	10,362.053
	(h) Sale of services	2290.571	3417.845	2038.679	5708.416	2941.577	8500.435
	(i) other	-	-	-	-	-	-
	Total Revenue from operations	5165.301	6496.884	5242.393	11662.185	8962.635	20820.193
	Other Incomes	28.885	1.204	20.61	30.089	20.64	20.593
	Total Income	5194.186	6498.088	5263.003	11692.274	8983.273	20840.787
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	2156.178	3955.249	2316.666	6111.427	2937.623	7043.414
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-114.063	-1005.029	-570.390	-1119.092	-436.792	-272.987
	Employee Benefit Expenses	72.468	190.156	66.727	262.624	119.248	280.251
	Finance Costs	140.489	137.924	104.994	278.413	249.711	523.020
	Depreciation / Amortisation and Depletion Expense	32.793	32.041	26.03	64.834	49.09	212.791
	Fees and commission expense	795.089	628.053	877.996	1423.142	1515.566	3075.435
	Other Expenses	1,734.210	1,952.596	2,336.360	3686.806	4,383.320	8,704.614
	Total Expenses	4817.164	5890.991	5158.381	10708.154	8817.766	19566.537
3	Profit before Exceptional items and Tax (1-2)	377.022	607.097	104.622	984.120	165.507	1274.249
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	377.022	607.097	104.622	984.120	165.507	1274.249
6	Tax Expense:						
	(1) Current tax	(82.95)	(133.56)	-	(216.51)	-	-370.159
	(2) Deferred Tax	-	-	-	-	-	(21.727)
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	294.077	473.535	104.622	767.613	165.507	882.363
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)	294.077	473.535	104.622	767.613	165.507	882.363
12	Other Comprehensive Income	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	294.077	473.535	104.622	767.613	165.507	882.363
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	2377.500	2377.500	3007.500	2377.500	3007.500	2377.500
15	Other equity	-	-	-	-	-	3,115.743



Earnings Per Equity Share						
1) Basic	1.237	2.554	0.348	3.229	0.550	3.711
2) Diluted	1.237	2.554	0.348	3.229	0.550	3.711
Debt Equity ratio	0.678	0.705	0.801	0.678	0.801	1.094
Debt Service Coverage Ratio	3.917	5.354	2.244	4.768	1.859	3.843
Interest Service Coverage Ratio	3.684	5.195	1.996	4.535	1.663	3.436

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 12, 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.

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:

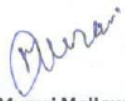
Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

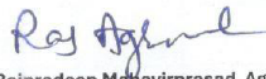
The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.

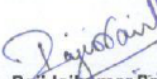
Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

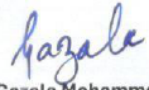
As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.


For ARNOLD HOLDINGS LIMITED


 Murari Mallawat
 Whole Time Director
 DIN: 08809840


 Rajpradeep Mahavirprasad Agrawal
 Whole Time Director
 DIN: 09142752


 Raji Jaikumar Panicker
 Company Secretary


 Gazala Mohammed Irfan Kolsawala
 CFO



Date: 12/11/2024
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 ASSETS AND LIABILITIES AS AT 30.09.2024

		Amounts in Lakh	
Particulars	As at 30th September, 2024 Unaudited	As at 31st March, 2024 Audited	
ASSETS			
1 Financial Assets			
Cash and cash equivalents	735.500	894.048	
Receivables			
(I) Trade Receivables	46.267	41.523	
(II) Other Receivables	-	-	
Loans	6,990.984	7,993.660	
Investments	2,312.771	2,264.977	
Other Financial assets	26.520	26.520	
2 Non-financial Assets			
Inventories	3,498.642	2,379.550	
Property, Plant and Equipment	267.902	322.433	
Other non -financial assets	93.711	155.922	
Total Assets	13,972.297	14,078.634	
LIABILITIES AND EQUITY			
LIABILITIES			
1 Financial Liabilities			
Derivative financial instruments	-	-	
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	2,134.636	2,097.727	
(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	-	-	
Debt Securities	-	-	
Borrowings (Other than Debt Securities)	4,245.034	6,010.381	
Other financial liabilities (to be specified)	21.106	(220.882)	
2 Non-Financial Liabilities			
Current tax liabilities (Net)	-	-	
Provisions	1,037.191	642.813	
Deferred tax liabilities (Net)	21.727	21.727	
Other non-financial liabilities (to be specified)	251.745	33.623	
3 EQUITY			
Equity Share capital	2,377.500	2,377.500	
Other Equity	3,883.357	3,115.744	
Total Liabilities and Equity	13,972.297	14,078.634	

For ARNOLD HOLDINGS LIMITED

Murari
Murari Mallawat
Whole Time Director
DIN: 08809840

Rajpradeep
Mahavirprasad Agrawal
Whole Time Director
DIN: 09142752

Rajitain
Raji Jaikumar Panicker
Company Secretary

Gazala
Gazala Mohammed
Irfan Kolsawala
CFO

Date: 12/11/2024
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

Cash Flow Statement for the period ended 30th September 2024

Particulars	For the period ended 30.09.2024 (Unaudited)	For the period ended 30.09.2023 (Unaudited)
A. Cash Flow From Operating Activities		
Profit as per Profit and Loss Account	984.120	165.507
Non cash adjustments:		
Interest expense	278.413	249.711
Depreciation	64.834	49.090
Provision for expenses	394.378	1,024.207
Operating Profit/ (Loss) before working capital change	1,721.745	1,488.515
Movements in working capital		
(Increase)/ Decrease in Trade Receivables	(4.744)	(207.661)
(Increase)/ Decrease in Inventory	(1,119.092)	(436.792)
(Increase)/ Decrease in other current financial assets	-	-
(Increase)/ Decrease in other non-current assets	62.212	69.172
(Increase)/ Decrease in other current assets	-	-
Increase/ (Decrease) in current financial liabilities	241.988	276.707
Increase/ (Decrease) in trade payable	36.909	7,026.966
Increase/ (Decrease) in other current Liabilities	-	16.261
Increase/ (Decrease) in Other Non-Financial Liabilities	218.121	-
Cash Generated From Operations	1,157.138	8,233.168
Income Tax Paid	(216.507)	-
Dividend Received	(21.020)	(12.221)
Net Cash From Operating Activities	919.612	8,220.947
B. Cash Flow From Investing Activities		
Dividend Received	21.020	12.221
Purchase of fixed assets	(10.303)	(14.893)
Sale/(Purchase) of Investment	(47.793)	(943.526)
Cash advances and loans received back	1,002.677	(5,605.949)
Net Cash Flow From Investing Activities	965.600	(6,552.147)
C. Cash Flow from Financing Activities		
Proceeds/(Payment) from long term borrowings	-	(2,398.156)
Interest paid	(278.413)	(249.711)
(Repayment) of bank borrowing	(1,765.346)	-
Net Cash Flow From Financing Activities	(2,043.759)	(2,647.867)
Net Increase/ Decrease In Cash & Cash Equivalents (A+B+C)	(158.547)	(979.067)
Cash & Cash Equivalents at the beginning of the period	894.048	1,828.921
Cash & Cash Equivalents at the end of period	735.501	849.864
Cash surplus/(deficit) for the year	(158.547)	(979.067)

For ARNOLD HOLDINGS LIMITED

Murari
Murari Mallawat
Whole Time Director
DIN: 08809840

Rajkumar Panicker
Raji Jaikumar Panicker
Company Secretary

Raj Agrawal
Rajpradeep Mahavirprasad
Agrawal
Whole Time Director
DIN:09142752

Gazala
Gazala Mohammed Irfan
Kolsawala
CFO

Date: 12/11/2024
Place: Mumbai