



ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 13th November, 2018

To,
Bombay Stock Exchange Ltd
P. J. Towers,
Dalal Street, Mumbai-400001

Company Code 537069

Dear Sir/Madam,

Sub: Proceedings of the Board Meeting held on November 13, 2018.

Ref: Unaudited Financial Results as per Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (the Listing Regulations).

The Board of Directors of the Company as its meeting held on November 13, 2018 has inter- alia approved and taken on record the Standalone Un-audited Financial Results of the Company for the Second quarter and half year ended September 30, 2018.

Please find enclosed herewith the Unaudited Standalone Financial Results of the Company for the Second quarter and half year ended September 30, 2018 and the Limited Review Report of the Auditors thereon, for your kind information and record.

Extract of unaudited financial results would be published in one English and one vernacular newspaper as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board Meeting commenced at 3.00 PM and Concluded at 4.30 PM.

Thanking You,

Yours Faithfully,

For Arnold Holdings Ltd

Soniya Agarwal
(Company Secretary & Compliance Officer)
(PAN: EARPS6927M)



Encl: as above

(Rs. in Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED 30TH SEPTEMBER, 2018

Particulars	FOR THE QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR ENDED
	(30/09/2018) Unaudited	(30/06/2018) Unaudited	(30/09/2017) Unaudited	(30/09/2018) Unaudited	(30/09/2017) Unaudited	(31/03/2018) Audited
I. Net Sales/Income from Operations (Net of excise duty)	192.21	389.49	253.79	581.69	1524.35	2570.12
II. Other Operating Income	102.53	100.55	97.56	203.08	266.47	491.71
III. Total Revenue (I+II)	294.74	490.03	351.36	784.77	1790.82	3061.83
IV. Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	304.51	442.62	388.69	747.13	1083.44	1827.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-101.41	-67.08	-172.19	-168.49	439.59	923.39
(d) Employee benefits expense	4.19	2.90	3.92	7.09	6.91	19.17
(e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.53
(f) Finance Cost	10.37	10.03	27.27	20.41	27.46	64.88
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	19.84	61.84	7.90	81.68	20.88	171.69
Total Expenditure	237.50	450.31	255.60	687.81	1578.28	3007.01
V. Profit / (Loss) before exceptional items and tax (III-IV)	57.23	39.72	95.76	96.95	212.53	54.82
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	57.23	39.72	95.76	96.95	212.53	54.82
VIII. Tax expenses:						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	16.25
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.06
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	16.19
IX. Net Profit / (Loss) from ordinary activities after Tax (VII-VIII)	57.23	39.72	95.76	96.95	212.53	38.63
X. Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
XI. Net Profit / (Loss) for the period (IX-X)	57.23	39.72	95.76	96.95	212.53	38.63
XII Paid-up equity share capital (Face Value Rs. 2 each)	150375000	150375000	150375000	150375000	150375000	150375000
XIII Reserve excluding Revaluation Reserves as per balance sheet						2147.53
XIV. i. Earnings Per Share (before extraordinary items)	0.04	0.03	0.06	0.06	0.14	0.03
(a) Basic						
(b) Diluted						



XIV.ii Earnings Per Share (after extraordinary items)	0.04	0.03	0.06	0.06	0.14	0.03
(a) Basic						
(b) Diluted						

Notes:

1) The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its Meeting held on Tuesday, 13th November, 2018. There were no qualification in the Auditors Report for these periods. The information presented above is extracted from the unaudited financial statement as stated.

2) The company operates in single business segment.

3) Figures for the previous period have been regrouped or rearrange wherever necessary.

4) Provisions for taxation will be considered at the end of the year.

DATE : 13.11.2018

PLACE : Mumbai



For Arnold Holdings Limited

Mahmood

(M.P. Mallawat)

Whole Time Director

STATEMENT OF ASSETS AND LIABILITIES

(Amount in Lakhs.)

Sr. No.	Particulars	As at 30.09.2018	As at 31.03.2018
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1)	Shareholder's funds		
	Share Capital	3,007.50	3,007.50
	Reserves and Surplus	2,244.48	2,147.53
	Sub- total- Shareholders funds	5,251.98	5,155.03
2	Non-Current liabilities		
	Long term Borrowings	828.65	835.40
	Other long Term Liabilities	-	-
	Sub- total- Non- Current Liabilities	828.65	835.40
4)	Current Liabilities		
	Short Term Borrowings	-	-
	Trade Payables	56.16	56.43
	Short- Term Provisions	116.99	84.35
	Sub- total- Current Liabilities	173.15	140.78
	Total Equity & Liabilities	6,253.77	6,131.21
B	ASSETS		
1)	Non- Current Assets		
	Fixed Assets		
	(i) Tangible Assets	139.51	139.51
	(ii) Intangible Assets	-	-
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under Development	-	-
	Non-current investments	1.00	1.00
	Defered tax assets (net)	2.71	2.71
	Long term loans and advances	4,832.13	4,773.49
	Other non-current assets	6.74	6.74
	Sub- total- Non Current Assets	4,982.10	4,923.45
2)	Current Assets		
	Inventories	1,087.30	918.81
	Trade receivables	32.60	39.45
	Cash and cash equivalents	7.68	219.34
	Short term loans and advances	142.14	28.21
	Other current assets	1.95	1.95
	Sub- total- Current Assets	1,271.68	1,207.75
	Total Assets	6,253.77	6,131.21

For Arnold Holdings Ltd.

M.P. Mallawat

(M.P. Mallawat)
Wholetime Director



Place : Mumbai
Dated : 13/11/2018



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CHARTERED ACCOUNTANTS

G-69-70, Shagun Arcade,
Gen A. K. Vaidya Marg,
Film City Road, Malad East,
Mumbai-400097, Ph-022-40146981
Mobile-9167441068 / 9167441048
Mail-nagrao57@gmail.com

Limited Review Report

Review Report to The Board of Directors, Arnold Holdings Limited.

We have reviewed the accompanying statement of standalone unaudited financial results of **Arnold Holdings Limited ("the Company")** for the quarter ended September 30, 2018 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in accounting standard for Interim Financial Reporting (AS-25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 analytical procedures applied to financial data and thus provide 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 the said statement is not prepared, in all material aspects, in accordance with applicable accounting standards as specified under section 133 of the companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of Income recognition, assets classification, provisioning and other related matters.

**For Amit Ray & Company
Chartered Accountants
FRN 000483C**



**FCA Nag Bhushan Rao
(Partner)
M.No.073144**



**Place: Mumbai
Date: 12.11.2018**