



ARNOLD HOLDINGS LTD.

(Non-Banking Finance Company)

CIN No. L65993MH1981PLC282783

Date: 13th February, 2020

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 February 13, 2020.

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 February 13, 2020 has inter- alia approved and taken on record the Standalone Un-audited Financial Results of the Company for the third quarter and nine months ended December 31, 2019.

Please find enclosed herewith the Unaudited Standalone Financial Results of the Company for the third quarter and nine months ended December 31, 2019 and the Limited Review Report of the Auditors thereon, for your kind information and record.

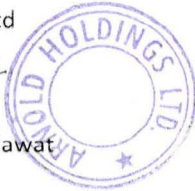
Extract of unaudited financial results would be published in one English and one vernacular newspaper as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board Meeting commenced at 4.00 PM and Concluded at 6.40 PM.

Thanking You,

Yours Faithfully,

For Arnold Holdings Ltd



Mahendraprasad Mallawat
Whole Time Director
DIN: 00720282

Encl: as above

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(Rs. in Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED 31ST DECEMBER, 2019

Particulars	FOR THE QUARTER ENDED			FOR THE PERIOD ENDED		FOR THE YEAR ENDED
	(31/12/2019) Unaudited	(30/09/2019) Unaudited	(31/12/2018) Unaudited	(31/12/2019) Unaudited	(31/12/2018) Unaudited	(31/03/2019) Audited
I. Net Sales/Income from Operations						
(a) Interest Income	72.363	84.332	63.406	226.568	264.161	408.701
(b) Dividend Income	1.022	1.848	0.533	3.557	2.068	2.983
(c) Rental Income	0.000	0.000	0.000	0.000	0.000	0.000
(d) Fees and commission Income	0.000	0.000	0.000	0.000	0.000	0.000
(e) Net gain on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000
(f) Net gain on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000	0.000	0.000
(g) Sale of products (including Excise Duty)	0.000	0.000	0.000	0.000	0.000	0.000
(h) Sale of services	579.996	244.420	144.940	1174.923	726.632	1313.979
Total Revenue from Operations	653.381	330.600	208.879	1405.048	992.861	1725.663
Other Income	0.024	220.339	0.000	220.363	0.784	0.784
II. Total Income	653.405	550.939	208.879	1625.411	993.646	1726.447
III Expenses						
(a) Cost of Materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
(b) Purchase of stock-in-trade	539.759	132.201	97.779	1242.569	844.906	1360.116
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	186.444	186.916	84.079	177.953	-84.415	11.727
(d) Employee benefits expense	4.886	5.049	5.169	13.750	12.259	16.399
(e) Depreciation and amortisation expense	0.000	0.000	0.000	0.000	0.000	0.307
(f) Finance Cost	0.000	0.000	10.604	0.000	31.012	41.310
(g) Fees and commission expense	1.200	0.000	0.000	1.200	0.000	0.000
(h) Net loss on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000
(i) Net loss on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000	0.000	0.000
(j) Impairment on financial instruments	0.000	0.000	0.000	0.000	0.000	0.000
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.160	171.708	161.666	187.289	243.353	256.761
IV. Total Expenditure	738.450	495.874	359.296	1622.761	1047.115	1686.620
V. Profit / (Loss) before exceptional items and tax (III-IV)	-85.045	55.065	-150.417	2.649	-53.469	39.828
VI. Exceptional Items	0.00	0.000	0.000	0.000	0.000	0.000
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	-85.045	55.065	-150.417	2.649	-53.469	39.828
VIII. Tax expenses:						
(a) Current Tax	0.00	0.000	0.000	0.000	0.000	11.551

(b)Deferred Tax	0.00	0.000	0.000	0.000	0.000	0.178
Total Tax Expenses	0.00	0.000	0.000	0.000	0.000	11.373
IX. Profit / (Loss) from Continuing operations (IX-X)	-85.045	55.065	-150.417	2.649	-53.469	28.454
X. Profit / (Loss) from discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
XI. Tax Expenses of discontinuing operations.	0.000	0.000	0.000	0.000	0.000	0.000
XII. Profit / (Loss) from discontinuing operations (after Tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit / (Loss) for the period (IX+ XII)	-85.045	55.065	-150.417	2.649	-53.469	28.454
XIV. Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be reclassified to profit or loss (B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be - reclassified to profit or loss	0.00	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income as per IND AS	-85.045	55.065	-150.417	2.649	-53.469	28.454
XVI. Paid-up equity share capital (Face Value Rs. 2 each)	150375000.00	150375000.000	150375000.000	150375000.00	1503750000.000	150375000.000
XVII. Reserve excluding Revaluation Reserves as per balance sheet						2175.980
XVIII. Earnings Per Equity Share (Face Value INR 2/- each) From Continuing Operations 1) Basic 2) Diluted	-0.057	0.037	-0.100	0.002	-0.004	0.020

Notes:

1) The above unaudited standalone financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on Thursday, February 13, 2020 pursuant to Regulation 33 of SEBI (listing Obligation and Disclosure Requirements), Regulations 2015.

The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

2) The company operates in single business segment and its main business is finance activity.

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 : 13.02.2020

PLACE : Mumbai

For Arnold Holdings Limited

(M.P. Mallawat)
Whole Time Director





amit ray & company
CHARTERED ACCOUNTANTS

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Mobile-9167441068 / 9167441048
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web : www.amitrayco.in

Independent Auditor's report on Standalone Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

**TO THE BOARD OF DIRECTORS OF
ARNOLD HOLDINGS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ARNOLD HOLDINGS LIMITED** ("the Company"), for the quarter ended December 31, 2019 ("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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read ("the Act") with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR AMIT RAY & COMPANY
CHARTERED ACCOUNTANTS
FRN – 000483C**



**FCA NAG BHUSHAN RAO
(PARTNER)
M.NO. 073144
UDIN: 20073144AAAABT3929**



**DATE: 13.02.2020
PLACE: MUMBAI**