

Arman Holdings Limited

Registered Office : 419, Rajhans Heights, Mini Bazar, Varachha Road, Surat– 395006.
Tel : 9586006569. Email ID : armanholdingsltd@gmail.com. Website : www.armanholdings.in
CIN : L65993GJ1982PLC082961

August 14, 2023

To
The Manager – Listing Compliance Department
BSE Limited
P.J.Towers, Dalal Street,
Mumbai – 400001

Ref : Scrip Code – 538556/Scrip Id: ARMAN
Sub: Outcome of Board Meeting

Dear Sir/Madam,

This is to inform you that the meeting of our Board of Directors was held at the registered office of our company on August 14, 2023 and following businesses were transacted the meeting:

1. The Board took note of Minutes of Previous Board Meeting
2. The Board took note of Compliance Report, Investor grievance status and shareholding pattern for Quarter ended as on June 30, 2023
3. The Board approved, adopted and authenticated the standalone unaudited financial results with limited review for first quarter and three months ended as on 30/06/2023 as per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
4. The Board approved and adopted the notice of 41st Annual General Meeting for FY 2022-23 along with explanatory statements, to held through Video Conferencing (“VC”) / Other Audio Visual Means (“OAVM”)
5. The Board fixed the Book Closure Date for Register of Members and the Share Transfer Register of the company as 16/09/2023 to 23/09/2023 (Both days inclusive) for the purpose of 41st Annual general Meeting.
6. The Board approved the appointment of Ms. Shalu Singhal (Membership No:32682) Proprietor of M/s Shalu Singhal & Associates, Practicing Company Secretary (COP No :12329) as Scrutinizer for the purpose of the E-voting at 41st Annual General Meeting.
7. The Board of Directors of the Company has approved the shifting of Registered Office from 419, Rajhans Heights, Mini Bazar, Varachha Road, Surat – 395006 to Office No.106, Sanskruti AC Market, Parvat Godadara BRTS Road, Parvat Patia, Surat – 391050 with effect from 14th August 2023.

The meeting commenced at 4:00 pm and ended at 6:00 pm.

Thanking you,

Yours faithfully,

For **Arman Holdings Limited**

DRISHTI

SINGHAL

Drishti Singhal

Company Secretary

 Digitally signed by
DRISHTI SINGHAL
Date: 2023.08.14 18:07:46
+05'30'

Encl : Unaudited financial Results for quarter ended 30th June 2023

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Statement of Standalone Unaudited Financial Results for the First Quarter Ended 30/6/2023					
(Amt Rs. In Lakhs)					
Sr No.	Particulars	3 months ended 30/06/2023	Preceding 3 months ended 31/03/2023	Corresponding 3 months ended in the previous year 30/06/2022	Financial year ended 31/3/2023
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	185.88	104.06	81.77	415.70
2	Other Income	0.00	0.00	0.00	0.00
3	Total Revenue (1+2)	185.88	104.06	81.77	415.70
4	Expenses:				
a)	Cost of Materials consumed	-	0.00	-	0.00
b)	Purchases of stock-in-trade	136.55	147.86	0.00	315.01
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	42.40	-50.18	74.02	78.13
d)	Employee benefits expenses	1.51	1.49	1.51	6.02
e)	Depreciation and amortisation expenses	0.10	0.23	0.20	0.83
f)	Finance Costs	-	0.00	-	0.00
g)	Other Expenses	7.03	3.10	5.42	12.94
	Total Expenses	187.59	102.50	81.15	412.93
5	Profit before exceptional and extraordinary items and tax (3-4)	(1.71)	1.57	0.62	2.78
6	Exceptional items	-	-	-	0.00
7	Profit before extraordinary items and tax (5-6)	(1.71)	1.57	0.62	2.78
8	Extraordinary items	-	-	-	0.00
9	Profit before tax after extraordinary items (7-8)	(1.71)	1.57	0.62	2.78
10	Tax expenses:				
a)	Current Tax	-	0.75	-	0.75
b)	Deferred Tax	-	-0.06	-	-0.06
	Total Tax Expenses	-	0.69	-	0.69
11	Profit/(Loss) for the period from continuing operations (9-10)	(1.71)	0.87	0.62	2.09
12	Profit(Loss) from discontinuing operations	-	-	-	0.00
13	Tax expenses of discontinuing operations	-	-	-	0.00
14	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-
15	Other Comprehensive Income / (Loss) <u>Items that will not be classified to Profit & Loss A/c</u>				0.00
	Gain/ (Loss) on recognised on fair valuation of Investments (refer Note 5)	-	-	-	-94.88
	Income tax relating to these items	-	-	-	24.67
	Total Other Comprehensive Income / (Loss)	-	-	-	-70.21
16	Total Comprehensive Income for the period (14+15)	(1.71)	0.87	0.62	(68.13)
17	Prior Period adjustments	-	-	-	-
18	Profit / (Loss) after adjustments (16+17)	(1.71)	0.87	0.62	(68.13)
19	Paid-up Equity share capital (Face Value of Rs.10/- each)	521.05	521.05	521.05	521.05
20 (1)	Earnings Per Share (before extraordinary items)				
	(a) Basic	(0.033)	0.030	0.012	0.053
	(a) Diluted	(0.033)	0.030	0.012	0.053
20 (2)	Earnings Per Share (after extraordinary items)				
	(a) Basic	(0.033)	0.030	0.012	0.053
	(a) Diluted	(0.033)	0.030	0.012	0.053

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Segmentwise Revenue, Results and Segment Assets & Liabilities alongwith the Results under SEBI (LODR) Regulations, 2015					
S.No.	Particulars	3 months ended 30/06/2023	Preceeding 3 months ended 31/03/2023	Correspondin g 3 months ended in the previous year 30/06/2022	Financial year ended 31/3/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Segment Revenue				
	a) Textiles Products	32.08	0.00	0.00	0.00
	b) Plastic Products	1.34	0.00	0.00	0.98
	c) Precious Metal & Stones	152.46	104.06	81.77	414.72
	Total	185.88	104.06	81.77	415.70
2	Segment Results Profit/ (Loss) (Before tax and interest)				
	a) Textiles Products	1.52	0.00	0.00	0.00
	b) Plastic Products	0.81	0.00	0.00	0.49
	c) Precious Metal & Stones	4.59	6.37	7.75	22.06
	Total	6.92	6.37	7.75	22.55
	Less : Interest	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	8.63	4.81	7.13	19.78
	Total Profit Before Tax	-1.71	1.56	0.62	2.77
3	Segment Assets				
	a) Textiles Products	72.85	41.82	41.82	41.82
	b) Plastic Products	2.72	3.25	3.74	3.25
	c) Precious Metal & Stones	377.48	374.31	337.28	374.31
	d) Unallocated Assets	208.59	209.52	276.19	209.52
	Total	661.64	628.90	659.03	628.90
	Segment Liabilities				
	a) Textiles	30.08	0.00	0.00	0.00
	b) Plastic Products	2.74	0.00	0.00	0.00
	c) Precious Metal & Stones	35.39	33.80	0.00	33.80
	d) Unallocated	2.46	2.42	2.40	2.42
	Total	70.67	36.22	2.40	36.22

Notes:

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14/08/2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- The statutory auditor of the company has carried out a limited review of the results for the quarter ended June 30, 2023 have issued Limited Review Report with unmodified opinion.
- In line with the provisions of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the operations

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of the company fall under three segments - Textile Products, Plastic Products and Precious Metal & Stones.

- 5 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

For Arman Holdings Limited

Date : 14/8/2023
Place : SURAT

Sd/-
Deepak Kumar Babel
Managing Director
DIN : 05200110

Anmol Rana & Associates

Chartered Accountants

Off.: 333-A, 1st Floor, Sant Nagar, East of Kailash, New Delhi – 110065
Tel: 011-40521189, E-mail: ara.ca@hotmail.com, caanmolrana@gmail.com

Limited Review Report

The Board of Directors

M/s Arman Holdings Ltd.

419, Rajhans Heights,
Mini Bazar, Varachha Road,
Surat– 395006

Dear Sirs,

1. We have reviewed the accompanying statement of unaudited financial results of M/s Arman Holdings Limited (the 'Company') for the quarter and three months ended 30th June, 2023 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended (the listing Regulations) read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th July, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 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.
4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Anmol Rana & Associates

Chartered Accountants

(Reg. No. 015666C)



CA. Anmol Rana

(Partner)

M.No. 512080

UDIN: 23512080BGXEOW9816

Place: New Delhi

Date: 14th August'2023