

Arman Holdings Limited

CIN : L65993GJ1982PLC082961

Registered Office : Office No.106, Sanskruti AC Market, Parvat Godadara BRTS Road,
Parvat Patia, Surat – 391050.

Tel : 9586006569. Email ID : armanholdingsltd@gmail.com Website : www.armanholdings.in

November 8, 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. The Board of Directors at its meeting inter-alia approved and took note of the following:

1. Minutes of Previous Board Meeting
2. Compliance Report, Investor grievance status Report, Corporate Governance Report, Shareholding Pattern, Reconciliation of Share Capital Report and other quarterly compliances for Quarter ended as on September 30, 2023.
3. Approved, Adopted and Authenticated the unaudited financial results with limited review for 2nd Quarter and Half year ended as on 30th September, 2023 per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

Hope that you will find the same in order and take on your record.

The meeting of our Board of Directors started at 11:30 am and ended at 12:30 pm.

Thanking you,

Yours faithfully,
For **Arman Holdings Limited**

DRISHTI
SINGHAL

 Digitally signed by DRISHTI
SINGHAL
Date: 2023.11.08 12:33:43 +05'30'

Drishti Singhal
Company Secretary

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Statement of Standalone Unaudited Financial Results for the Second Quarter and Half Year Ended 30/9/2023							
Sr No.	Particulars	3 months ended 30/09/2023	Preceeding 3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Half Year ended 30/9/2023	Corresponding Half Year ended 30/9/2022	(Amt Rs. In Lakhs)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	153.24	185.88	96.19	339.12	177.96	415.70
2	Other Income	-	0	0	-	-	0.00
3	Total Revenue (1+2)	153.24	185.88	96.19	339.12	177.96	415.70
4	Expenses:						
a)	Cost of Materials consumed	-	0	0	-	-	0.00
b)	Purchases of stock-in-trade	40.22	136.55	69.46	176.77	69.46	315.01
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	106.00	42.4	24.41	148.40	98.43	78.13
d)	Employee benefits expenses	1.51	1.51	1.50	3.02	3.01	6.02
e)	Depreciation and amortisation expenses	0.10	0.10	0.20	0.20	0.40	0.83
f)	Finance Costs	0.00	-	-	0.00	-	-
g)	Other Expenses	2.36	7.03	2.55	9.39	7.97	12.94
	Total Expenses	150.19	187.59	98.12	337.78	179.27	412.93
5	Profit before exceptional and extraordinary items and tax (3-4)	3.05	(1.71)	(1.93)	1.34	(1.31)	2.78
6	Exceptional items	-	-	0	-	-	0.00
7	Profit before extraordinary items and tax (5-6)	3.05	(1.71)	(1.93)	1.34	(1.31)	2.78
8	Extraordinary items	-	-	0	-	-	0.00
9	Profit before tax after extraordinary items (7-8)	3.05	(1.71)	(1.93)	1.34	(1.31)	2.78
10	Tax expenses:						
a)	Current Tax	0.34	-	-	0.34	-	0.75
b)	Deferred Tax	(0.02)	-	-	(0.02)	-	-0.06
	Total Tax Expenses	0.32	-	-	0.32	-	0.69
11	Profit/(Loss) for the period from continuing operations (9-10)	2.72	(1.71)	(1.93)	1.01	(1.31)	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)	-	-	-	-	-	-
	Other Comprehensive Income / (Loss)						
	Items that will not be classified to Profit & Loss A/c						
15	Gain/ (Loss) on recognised on fair valuation of Investments	14.80	-	-	14.80	-	(94.88)
	Income tax relating to these items	(3.85)	-	-	(3.85)	-	24.67
	Total Other Comprehensive Income / (Loss)	10.95	-	-	10.95	-	-70.21
16	Total Comprehensive Income for the period (11+14)	13.68	(1.71)	(1.93)	11.97	(1.31)	(68.13)
17	Prior Period adjustments	-	-	0	-	-	0.00
18	Profit / (loss) after adjustments (16+17)	13.68	(1.71)	(1.93)	11.97	(1.31)	(68.13)
19	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05	521.05	521.05
20 (1)	Earnings Per Share (before extraordinary items)						
	(a) Basic	0.06	(0.03)	(0.04)	0.03	(0.03)	0.05
	(a) Diluted	0.06	(0.03)	(0.04)	0.03	(0.03)	0.05
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	0.06	(0.03)	(0.04)	0.03	(0.03)	0.05
	(a) Diluted	0.06	(0.03)	(0.04)	0.03	(0.03)	0.05

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Segmentwise Revenue, Results and Segment Assets & Liabilities alongwith the Results under SEBI (LODR) Regulations, 2015							
Sr. No.	Particulars	3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Half Year ended 30/9/2023	Corresponding Half Year ended 30/9/2022	Financial year ended 31/3/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Textiles Products	10.34	32.08	-	42.42	0.00	0.00
	b) Plastic Products	-	1.34	0.98	1.34	0.98	0.98
	c) Precious Metal	142.90	152.46	95.21	295.36	176.98	414.72
	Total	153.24	185.88	96.19	339.12	177.96	415.70
2	Segment Results Profit/ (Loss) (Before tax and interest)						
	a) Textiles Products	0.42	1.52	0	1.94	0.00	0.00
	b) Plastic Products	-	0.81	0.49	0.81	0.49	0.49
	c) Precious Metal	6.61	4.59	1.83	11.20	9.58	22.06
	Total	7.03	6.92	2.32	13.95	10.07	22.55
	Less : Interest	0.00	0.00	0	0.00	0.00	0.00
	Other Un-allocable Expenses	3.98	8.63	4.25	12.61	11.38	19.78
	Total Profit Before Tax	3.05	(1.71)	(1.93)	1.34	(1.31)	2.77
3	Segment Assets						
	a) Textiles Products	50.30	72.85	41.82	50.30	41.82	41.82
	b) Plastic Products	2.72	2.72	3.25	2.72	3.25	3.25
	c) Precious Metal	347.40	377.48	406.96	347.40	406.96	374.31
	d) Unallocated Assets	238.00	208.59	279.36	238.00	279.36	209.52
	Total	638.42	661.64	731.39	638.42	731.39	628.90
4	Segment Liabilities						
	a) Textiles	27.30	30.08	0.00	27.30	0.00	0.00
	b) Plastic Products	0.00	2.74	0.00	-	0.00	0.00
	c) Precious Metal	1.59	35.39	70.50	1.59	70.50	33.80
	d) Unallocated	4.88	2.46	1.38	4.88	1.38	2.42
	Total	33.77	70.67	71.88	33.77	71.88	36.22

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Statement of Liabilities and Assets as at 30/9/2023		
	(Amt Rs. In Lakhs)	
Particulars	As at 30/09/2023	As at 31/03/2023
ASSETS		
Non Current assets		
(a) Property, plant and equipment	0.44	0.65
(b) Financial assets		
(i) Investments	179.45	164.65
(ii) Other financial assets	0.40	0.40
(c) Deferred tax assets	31.54	35.36
Current assets		
(a) Inventories	20.84	169.24
(b) Financial assets		
(i) Trade Receivables	400.42	250.15
(ii) Bank & Cash equivalents	1.89	1.68
(iii) Loans	-	-
(iv) Other financial assets	-	-
(c) Other tax assets (Net)	3.44	1.02
(d) Other current assets	-	5.75
TOTAL ASSETS	638.42	628.90
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	521.05	521.05
(b) Other equity	83.60	71.64
LIABILITIES		
Non - current liabilities		
(a) Deferred tax liabilities	-	-
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	33.42	35.46
(b) Provisions	-	-
(c) Current tax liabilities (Net)	0.34	0.75
TOTAL LIABILITIES	638.42	628.90

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Cash Flow Statement For The Period Ended 30th September, 2023			
(Amount INR in Lakhs)			
Particulars	For the period ended 30th September, 2023		For the period ended 30th September, 2022
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax		1.34	-1.31
<i>Adjustments for:</i>			
Deffered Tax Assets & Liabilities			
Depreciation & Amortisation	0.20		0.40
Exchange Gain & Loss	0.00		0.00
Discount Income	0.00		0.00
Interest income	0.00		
	0.20		0.40
Operating profit / (loss) before working capital changes		1.54	-0.91
Changes in working capital:			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Trade Receivables	-150.27		-170.42
Inventories	148.40		98.43
Short-term loans and advances	0.00		0.48
Other Current Assets	5.75		3.27
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Trade payables	-2.04		70.34
Other current liabilities & provisions	-0.41		-0.79
	1.44		1.31
Cash generated from operations		2.98	0.39
Exchange Gain and discount income received	0.00		
Provision for Tax/ Income Tax Paid	0.00	2.77	
Net cash flow from / (used in) operating activities (A)		0.21	0.39
B. Cash flow from investing activities			
Purchase of Fixed Assets			
Investment reduced in Fixed Depsit	0.00		
Interest received on Loans & bank deposits	0.00		0.00
Net cash flow from / (used in) investing activities (B)		0.00	0.00
C. Cash flow from financing activities			
Net cash flow from / (used in) financing activities (C)			0.00
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		0.21	0.39
Cash and cash equivalents at the beginning of the year		1.68	2.65
Cash and cash equivalents at the end of the year		1.89	3.04

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 8/11/2023 and these have been subjected to limited review by the statutory auditors 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.

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- 3 The statutory auditor of the company have carried out a limited review of the results for the quarter and half year ended September 30, 2023.
- 4 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 of the company fall under three segments - Textile Products, Plastic Products and Precious Metal.
- 5 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

For Arman Holdings Limited

Deepak Kumar Babel

Deepak Kumar Babel
Managing Director
DIN : 05200110



Date : 8/11/2023
Place : SURAT

Independent Auditor's Review Report on Standalone unaudited quarterly and half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Arman Holdings Limited** for the quarter and half year ended 30th September, 2023 (hereinafter referred to as "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 from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read 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. 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 of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") 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 HRJ & ASSOCIATES
Chartered Accountants
Firm Registration No. 138235W**

Hitesh Jain
**Hitesh Jain
Partner
Membership No. 123006
UDIN: 23123006 B6QUG45889**



**Date: 8th November, 2023
Place: Mumbai**