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: L65993GJ1982PLC08296

10th August 2019

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

Ref: Scrip Code - 538556/Scrip Id: ARMAN

Sub: Regulation 33 (3) of SEBI (LODR) Regulation 2015 - Submission of First quarter results for the quarter ended 30/6/2019

Dear Sir/Madam,

This is to inform you that the meeting of our Board of Directors was held on August 10, 2019 at the Registered Office of our company and the board approved and adopted the standalone unaudited financial results for the first quarter ended as on 30/06/2019 along with limited review report.

The meeting of our Board of Directors started at 3:00 pm and ended at 4:00 pm.

The above information is also available on company's website www.armanholdings.in and on the website of stock exchange www.bseindia.com.

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

Thanking you,

Yours faithfully,

For Arman Holdings Limited

Deepak Kumar Babel Managing Director

earon

DIN: 05200110

Encl: as above

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Statement of Standalone Unaudited Financial Results for the First Quarter Ended 30/6/2019

			(Amt Rs. In Lakhs)				
Sr No.	Particulars	3 months ended 30/06/2019	3 months ended 31/03/2019	Correspondin g 3 months ended in the previous year 30/06/2018	Financial year ended 31/3/2019		
	f .	Unaudited	Unaudited	Unaudited	Audited		
	·						
1	Revenue from Operations	157.39	125.16	59.48	376.68		
2	Other Income	0.17	. 0.68	0.17	2.10		
3	Total Revenue (1+2)	157.56	125.84	59.65	378.78		
4.	Expenses:		w.		-		
a)	Cost of Materials consumed	_	-	-	-		
b)	Purchases of stock-in-trade	17.45	181.38	106.58	348.31		
c)	Changes in inventories of finished goods, work-in- progress and stock-in-trade	131.75	-62.54	-55.88	4.86		
d)	Employee benefits expenses	1.56	1.52	1.60	6.25		
e)	Depreciation and amortisation expenses	0.02	0.06		0.25		
f)	Finance Costs	-	0.00		-		
g)	Other Expenses	6.75	2.61	6.74	15.41		
h)	Processing Fees						
	Total Expenses	157.53	123.03	59.10	375.08		
5	Profit before exceptional and extraordinary items and tax (3-4)	0.03	2.81	0.55	3.70		
6	Exceptional items	-	_	-			
7	Profit before extraordinary items and tax (5-6)	0.03	2.81	0.55	3.70		
8	Extraordinary items	~	-	-	-		
9	Profit before tax after extraordinary items (7-8)	0.03	2.81	0.55	3.70		
10	Tax expenses:		•				
a)	Current Tax	-	0.44	11-12-	0.99		
b)	Deferred Tax		0.00	-	0.00		
	Total Tax Expenses	-	- 0.44	-	0.99		
11	Profit/(Loss) for the period from continuing operations (9-10)	0.03	2.37	0.55	2.71		
12	Profit(Loss) from discontinuing operations	-	-	-	-		
13	Tax expenses of discontinuing operations	-	-		-		
14	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	_	-	-	-		
15	Other Comprehensive Income / (Loss)		_	-	-12.39		
<i>–</i> 16	Total Comprehensive Income for the period (11+14)	0.03	2.37	0.55	(9.68)		
17	Prior Period adjustments				-		
18	Profit / (loss) after adjustments (16+17)	0.03	2.37	0.55	(9.68)		
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	0.001	0.045	0.011	0.052		
	(a) Diluted	0.001	0.045	0.011	0.052		
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	0.001	0.045	0:011	0.052		
	(a) Diluted	0.001	0.045	0.011	0.052		



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Segmentwise Revenue, Results and Segment Assets & Liabilities alonwith the Results under SEBI (LODR) Regulations, 2015

Sr. No.	Particulars	3 Months ended	3 Months ended		
		30/06/2019	31/03/2019	Months ended in	
					31/03/2019
				year	:
	•	ar. III. I	(Unaudited)	30/06/2018	(Audited)
		(Unaudited)	(Onadured)	(Unaudited)	(Auditeu)
1	Segment Revenue		_		
	a) Textiles Products	0	0	18.01	18.01
- 2000	b) Plastic Products	18.75	i	41.47	55.36
	c) Precious Metal	138.64			
	Total	157.39	125.16	59.48	376.68
2	Segment Results Profit/ (Loss)				
	(Before tax and interest)				
	a) Textiles Products	0	0	0.48	0.48
	b) Plastic Products	0.15	0	6.73	7.75
	c) Precious Metal	6.89	6.32	0.00	13.03
	Total	7.04	6.32	7.21	21.26
	Less : Interest	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	7.01	3,51	6.66	7- 17.56
	Total Profit Before Tax	0.03	2.81	0.55	3.70
		*	13		
3	Segment Assets				
	a) Textiles Products	82.36	82.36	158.67	82.36
	b) Plastic Products	42.14	. 0	60.49	0
	c) Precious Metal	285.65	319.41	260:58	319.41
	d) Unallocated Assets	234.55	262.74	257.3	262.74
	Total •	644.7	664.51	737.04	664.51
4	Segment Liabilities				
ستستتشند	a) Textiles	37.75	37.75	96.83	37.75
	b) Plastic Products	14.8		1	
	c) Precious Metal	0	1	0	0
	d) Unallocated	3.83	l.	3.78	2.62
	Total	56.38	 		
		20.00	1		

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 10/08/2019.
- 2 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, 2019.
- 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.

Date: 10/8/2019 Place: SURAT For Arman Holdings Limited

Deepak Kumar Babel Managing Director

"Anmol Rana & Associates

Chartered Accountants

Off.: 333-A, 1st Floor, Sant Nagar, East of Kailash, New Delhi – 110065

Limited Review Report

The Board of Directors
M/s Arman Holdings Ltd.
419, Rajhans Heights,
Mini Bazar, Varachha Road,
Surat— 395006

Dear Sirs,

- 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, 2019 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: 19512080AAAABB9191

Place: New Delhi

Date: 10th August'2019