

Arman Holdings Limited

CIN : L65993GJ1982PLC08296

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

November 11, 2022

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, 2022.
3. Approved, Adopted and Authenticated the unaudited financial results with limited review for 2nd Quarter and Half year ended as on 30th September, 2022 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 3 pm and ended at 4:30 pm.

Thanking you,

Yours faithfully,
For Arman Holdings Limited

 Digitally signed
by DRISHTI
SINGHAL
Date: 2022.11.11
16:37:03 +05'30'

Drishti Singhal
Company Secretary

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Statement of Standalone Unaudited Financial Results for the Second Quarter and Half Year Ended 30/9/2022							
(Amt Rs. In Lakhs)							
Sr No.	Particulars	3 months ended 30/09/2022	Preceding 3 months ended 30/06/2022	Corresponding 3 months ended 30/09/2021	Half Year ended 30/9/2022	Corresponding Half Year ended 30/9/2021	Financial year ended 31/3/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	96.19	81.77	110.67	177.96	232.85	406.88
2	Other Income	0	0	0	-	-	0.01
3	Total Revenue (1+2)	96.19	81.77	110.67	177.96	232.85	406.89
4	Expenses:						
a)	Cost of Materials consumed	0	-	0	-	-	0.00
b)	Purchases of stock-in-trade	69.46	-	0	69.46	93.23	272.50
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.41	74.02	106.26	98.43	127.52	111.98
d)	Employee benefits expenses	1.50	1.51	1.55	3.01	3.09	6.08
e)	Depreciation and amortisation expenses	0.20	0.20	0.04	0.40	0.08	0.42
f)	Finance Costs	0	-	0	-	-	0.00
g)	Other Expenses	2.55	5.42	2.06	7.97	7.28	12.65
	Total Expenses	98.12	81.15	109.91	179.27	231.20	403.63
5	Profit before exceptional and extraordinary items and tax (3-4)	(1.93)	0.62	0.76	(1.31)	1.65	3.26
6	Exceptional items	-	-	0	-	-	0.00
7	Profit before extraordinary items and tax (5-6)	(1.93)	0.62	0.76	(1.31)	1.65	3.26
8	Extraordinary items	-	-	0	-	-	0.00
9	Profit before tax after extraordinary items (7-8)	(1.93)	0.62	0.76	(1.31)	1.65	3.26
10	Tax expenses:						
a)	Current Tax	-	-	-	-	-	0.83
b)	Deferred Tax	-	-	-	-	-	-0.01
	Total Tax Expenses	-	-	-	-	-	0.82
11	Profit/(Loss) for the period from continuing operations (9-10)	(1.93)	0.62	0.76	(1.31)	1.65	2.44
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) Items that will not be classified to Profit & Loss A/c						
	Gain/ (Loss) on recognised on fair valuation of Investments	-	-	0	-	-	0.51
	Income tax relating to these items	-	-	0	-	-	-0.13
	Total Other Comprehensive Income / (Loss)	-	-	-	-	-	0.38
16	Total Comprehensive Income for the period (11+14)	(1.93)	0.62	0.76	(1.31)	1.65	2.82
17	Prior Period adjustments	-	-	0	-	-	-
18	Profit / (loss) after adjustments (16+17)	(1.93)	0.62	0.76	(1.31)	1.65	2.82
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	-0.037	0.012	0.015	-0.025	0.032	0.063
	(a) Diluted	-0.037	0.012	0.015	-0.025	0.032	0.063
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	-0.037	0.012	0.015	-0.025	0.032	0.063
	(a) Diluted	-0.037	0.012	0.015	-0.025	0.032	0.063




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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	Preceding 3 months ended	Corresponding 3 months ended	Half Year ended	Corresponding Half Year ended	Financial year ended
		30/09/2022	30/06/2022	30/09/2021	30/9/2022	30/9/2021	31/3/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Textiles Products	0	0.00	0	0	0.00	0.00
	b) Plastic Products	0.98	0.00	1.78	0.98	4.09	4.09
	c) Precious Metal	95.21	81.77	108.89	176.98	228.76	402.78
	Total	96.19	81.77	110.67	177.96	232.85	406.87
2	Segment Results Profit/ (Loss)						
	(Before tax and Interest)						
	a) Textiles Products	0	0.00	0	0	0.00	0.00
	b) Plastic Products	0.49	0.00	1.00	0.49	2.24	2.24
	c) Precious Metal	1.83	7.75	3.42	9.58	9.87	20.16
	Total	2.32	7.75	4.42	10.07	12.11	22.40
	Less : Interest	0.00	0.00	0	0	0.00	0.00
	Other Un-allocable Expenses	4.25	7.13	3.66	11.38	10.46	19.15
	Total Profit Before Tax	(1.93)	0.62	0.76	(1.31)	1.65	3.25
3	Segment Assets						
	a) Textiles Products	41.82	41.82	41.82	41.82	41.82	41.82
	b) Plastic Products	3.25	3.74	3.74	3.25	3.74	3.74
	c) Precious Metal	406.96	337.28	332.21	406.96	332.11	334.28
	d) Unallocated Assets	279.36	276.19	283.19	279.36	283.19	283.10
	Total	731.39	659.03	660.96	731.39	669.96	662.94
4	Segment Liabilities						
	a) Textiles	0.00	0.00	0	0.00	0.00	0.00
	b) Plastic Products	0.00	0.00	0	0.00	0.00	0.00
	c) Precious Metal	70.5	0.00	0	70.5	0.00	0.00
	d) Unallocated	1.38	2.40	1.39	1.38	1.39	2.23
	Total	71.88	2.40	1.39	71.88	1.39	2.23

Deepti Kumar



Arman Holdings Limited

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Statement of Liabilities and Assets as at 30/9/2022

Particulars	(Amt. In Rs.)	
	As at 30/09/2022	As at 30/09/2021
	Unaudited	Unaudited
ASSETS		
Non Current assets		
(a) Property, plant and equipment	86,634	1,395
(b) Financial assets		
(i) Investments	2,59,53,507	2,59,01,895
(ii) Other financial assets		
(c) Deferred tax assets	10,64,603	10,67,020
Current assets		
(a) Inventories	1,48,94,545	2,31,84,495
(b) Financial assets		
(i) Trade Receivables	3,03,09,943	1,48,83,536
(ii) Bank & Cash equivalents	3,03,868	2,25,339
(iii) Loans	32,191	75,000
(iv) Other financial assets	40,000	40,000
(c) Other tax assets (Net)	4,54,156	7,03,001
(d) Other current assets		14,871
TOTAL ASSETS	7,31,39,447	6,60,96,552
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	5,21,05,000	5,21,05,000
(b) Other equity	1,38,44,793	1,38,53,403
LIABILITIES		
Non - current liabilities		
(a) Deferred tax liabilities	864	864
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	71,88,040	1,26,000
(b) Provisions		5,525
(c) Current tax liabilities (Net)	750	5,760
TOTAL LIABILITIES	7,31,39,447	6,60,96,552

Deepak Kumar Bhat



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Cash Flow Statement For The Period Ended 30th September, 2022

Particulars	[Amount in INR]	
	For the period ended 30th September, 2022	For the period ended 30th September, 2021
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	-1,31,456	1,66,029
<i>Adjustments for:</i>		
Deffered Tax Assets & Liabilities		
Depreciation & Amortisation	39,988	8,356
Exchange Gain & Loss	0	
Discount Income	0	
Interest income		
	39,988	8,356
Operating profit / (loss) before working capital changes	(91,468)	1,74,385
Changes in working capital:		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Trade Receivables	(1,70,41,896)	(1,24,83,807)
Inventories	98,43,085	1,27,51,165
Short-term loans and advances	47,521	-35,000
Other Current Assets	3,26,751	(9,602)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	70,34,031	(1,40,837)
Other current liabilities & provisions	(78,781)	(2,01,115)
	1,30,710	(1,19,195)
Cash generated from operations	39,242	55,189
Exchange Gain and discount Income received		
Provision for Tax/ Income Tax Paid		2,970
Net cash flow from / (used In) operating activities (A)	39,242	58,159
B. Cash flow from Investing activities		
Purchase of Fixed Assets		
Investment reduced In Fixed Depsit		
Interest received on Loans & bank deposits	0	0
Net cash flow from / (used In) investing activities (B)	0	0
C. Cash flow from financing activities		
Net cash flow from / (used In) financing activities (C)		
Net Increase / (decrease) In Cash and cash equivalents (A+B+C)	39,242	58,159
Cash and cash equivalents at the beginning of the year	2,64,626	1,67,180
Cash and cash equivalents at the end of the year	3,03,868	2,25,339

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 11/11/2022 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, 2022.
- 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.

Date : 11/11/2022
Place : SURAT

For Arman Holdings Limited

Deepak Kumar Babel

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

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 standalone financial results of M/s Arman Holdings Limited (the 'Company') for the quarter and six months ended 30th September, 2022 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: 22512080BCUOMF5794
Place: New Delhi
Date: 11th November 2022