

# 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

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20th December 2025

Corporate Relationship Department,  
BSE Limited,  
P. J. Tower,  
Mumbai – 400 001

**Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)**

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 read with Para A, Part A, Schedule III of the SEBI [Listing Obligations and Disclosure Requirements], Regulations 2015 (Listing Regulations), With reference of previous intimation by our Company on dated 13/12/2025 and SHOW CAUSE NOTICE No. ITBA/REV/F/REV1/2025-26/1083572949(1) from Income Tax Department under section 263 of the Income Tax Act, 1961 for AY 2017-18 received by Company.

In terms of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 as amended read with Regulation 30 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015, the information required to be disclosed to the stock exchanges is given under the Annexure - 1.

Request you to kindly take the above on record.

Yours faithfully,

For Arman Holdings Limited

DRISHTI  
SINGHAL  
SINGHAL

Digitally signed by DRISHTI  
SINGHAL  
Date: 2025.12.20 22:11:24  
+05'30'

Drishti Singhal  
Company Secretary

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## Annexure A.

In terms of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 as amended read with Regulation 30 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S. No.	Details of Events that need to be provided	Information of such events
1	Name of the authority	Office of the Principal Commissioner of Income Tax (PCIT), Income Tax Department, Delhi -1
2	Nature and details of the action(s) taken or order(s) passed.	Notice for Hearing in respect of Revision proceedings u/s 263 of the Income Tax Act, 1961 for AY 2017-18
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	12/12/2025
4	Details of violation(s)/ contravention(s) committed or alleged to be committed.	Alleged that the assessment was completed by passing an order u/s 147 r.w.s. 144B of the Income Tax Act, 1961 on 26.05.2023 for AY 2017-18 is prima facie erroneous.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	The maximum financial impact is to the extent of tax demand, interest and penalty levied, if any by Income Tax Department. The Company does not agree with the show cause notice and will take appropriate action(s) for rectification/ reversal of the same.
6	Explanation for Delay in Disclosure	The Notice involved technical tax analysis, review and opinion by income tax experts. Any premature or incomplete announcement could have resulted in ambiguity or misinterpretation before investors, stakeholders, or regulatory agencies. This process required careful evaluation of the potential monetary impact, contingent liabilities, and any further legal recourse available to the Company. The Company's intent was to avoid dissemination of any incomplete or inaccurate information. Hence, the disclosure is made on 20/12/2024.