

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

14th February 2018

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

Scrip Code : 538556 (BSE)
Sub : Outcome of Board Meeting

Dear Sir,

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 approved and took note of the following:

1. The Minutes of Previous Board Meeting
2. Taking note of Compliance report for Quarter ended as on December 31, 2017
3. The Minutes of Audit Committee Meeting
4. The unaudited financial results alongwith limited review for quarter and nine months ended as on 31/12/2017 per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
5. Taking note of Independent directors meeting minutes
6. The Board Reviewed the Performance of Independent Director Mr.Pradeepkumar Jain.

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

The meeting of the Board of Directors was commenced at 3:00 pm and concluded at 4:30 pm

Please acknowledge the receipt.

Yours faithfully,

For Arman Holdings Limited

Deepak Kumar Babel



Deepak Kumar Babel
Managing Director
DIN : 05200110

Encl : As Above

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

Statement of Unaudited Results for the Quarter and Nine Months Ended 31/12/2017						(Rs. In Lakhs)
S.No.	Particulars	3 months ended 31/12/2017	Preceding 3 months ended 30/09/2017	Corresponding 3 months ended in the previous year 31/12/2016	Year to date figures for current period ended 31/12/2017	Year to date figures for the previous year ended 31/12/2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from Operations	82.19	46.27	21.34	223.85	154.12
2	Other Income	4.37	4.56	5.29	13.56	10.16
3	Total Revenue (1+2)	86.56	50.83	26.63	237.41	164.28
4	Expenses					
a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	79.81	45.34	51.10	153.66	130.36
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	-30.26	64.55	18.01
d)	Employee benefits expenses	2.09	1.53	0.87	5.13	2.59
e)	Depreciation and amortisation expenses	0.05	0.00	0.01	0.06	0.03
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	3.58	2.81	4.20	11.27	10.32
	Total Expenses	85.53	49.68	25.92	234.67	161.31
	Profit before exceptional and extraordinary items and tax (3-4)	1.03	1.15	0.71	2.74	2.97
5	Exceptional items	0.00	0.00	0.00	0.00	0.00
6	Profit before extraordinary items and tax (5-6)	1.03	1.15	0.71	2.74	2.97
7	Extraordinary items	0.00	0.00	0.00	0.00	0.00
8	Profit before tax after extraordinary items (7-8)	1.03	1.15	0.71	2.74	2.97
9	Tax expense					
	Current Tax	0.00	0.44	0.00	0.44	0.71
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses	0.00	0.44	0.00	0.44	0.71
10	Profit/(Loss) for the period from continuing operations (9-10)	1.03	0.71	0.71	2.30	2.26
11	Profit(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-
14	Other Comprehensive Income / (Loss)					
	Items that will not be classified to Profit & Loss A/c	0	0.00	0	0.00	0
15	Gain/ (Loss) on recognised on fair valuation of Investments (refer Note 5)	0.000	-66.45	0.000	-66.45	0.000
	Income tax relating to these items	0.000	17.11	0.000	17.11	0.000
	Total Other Comprehensive Income / (Loss)	-	-49.34	-	-49.34	-
16	Profit / (loss) for the period (11+15)	1.03	(48.64)	0.71	(47.04)	2.26

Deepak Kumar



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

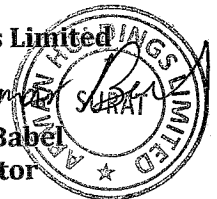
17	Prior Period adjustments	(0.06)	-	-	-	-
18	Profit / (loss) after adjustments (16+17)	1.09	(48.64)	0.71	(47.04)	2.26
19	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05	521.05
20 (1)	Earnings Per Share (before extraordinary items)					
	(a) Basic	0.02	(0.93)	0.01	(0.90)	0.04
	(a) Diluted	0.02	(0.93)	0.01	(0.90)	0.04
20 (2)	Earnings Per Share (after extraordinary items)					
	(a) Basic	0.02	(0.93)	0.01	(0.90)	0.04
	(a) Diluted	0.02	(0.93)	0.01	(0.90)	0.04

Notes:																		
1	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 14/2/2018 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.																	
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 company has first time adopted Ind AS for the financial year commencing from April 1, 2017 with a transition date of April 1, 2016.																	
3	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 trading business, which is considered to be the only reportable segment by the management.																	
4	Reconciliation between financial results previously reported (referred to as "Previous GAAP") and Ind AS for the quarter ended December 31, 2016 is as under:																	
	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">(Rs. In Lakhs)</th> </tr> <tr> <th>For the quarter ended 31/12/2016</th> <th>For the nine months ended 31/12/2016</th> </tr> </thead> <tbody> <tr> <td>Profit for the period as per Previous GAAP</td> <td>0.71</td> <td>2.26</td> </tr> <tr> <td>Profit for the period under Ind AS</td> <td>0.71</td> <td>2.26</td> </tr> <tr> <td>Other Comprehensive income as per Ind As</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total Comprehensive income as per Ind As</td> <td>0.71</td> <td>2.26</td> </tr> </tbody> </table>	Particulars	(Rs. In Lakhs)		For the quarter ended 31/12/2016	For the nine months ended 31/12/2016	Profit for the period as per Previous GAAP	0.71	2.26	Profit for the period under Ind AS	0.71	2.26	Other Comprehensive income as per Ind As	-	-	Total Comprehensive income as per Ind As	0.71	2.26
Particulars	(Rs. In Lakhs)																	
	For the quarter ended 31/12/2016	For the nine months ended 31/12/2016																
Profit for the period as per Previous GAAP	0.71	2.26																
Profit for the period under Ind AS	0.71	2.26																
Other Comprehensive income as per Ind As	-	-																
Total Comprehensive income as per Ind As	0.71	2.26																
5	Provision for taxation will be made at the end of the year																	
6	Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.																	

Date : 14/02/2018
Place : SURAT

For Arman Holdings Limited

Deepak Kumar Babel
Managing Director





Anmol Rana & Associates

CHARTERED ACCOUNTANTS

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 nine months ended 30th December, 2017 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" "(Ind AS 34)", prescribed under section 133 of the companies act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue report 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 applicable accounting standards, as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in 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 regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, 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

Place: New Delhi
Date: 14th February'2018

