

# 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

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May 29, 2020

To,  
The Manager,  
Corporate Relationship Department  
BSE Limited  
P.J Tower,  
Dalal Street,  
Mumbai – 400 001

Dear Sir,

**Ref : Scrip Code – 538556/Scrip Id: ARMAN**

**Sub : Submission of Standalone Audited financial results for the Financial year ended as on 31/3/2020 as per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015**

In pursuant to Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, please find enclosed herewith the standalone audited financial results for the Financial year ended as on 31/3/2020 along with Auditors Report, and Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015.

Hope you will find the same in order.

Thanking you,

Yours faithfully,  
**For Arman Holdings Limited**

Sd/-  
**Heena Banga**  
**Company Secretary and Compliance Officer**

Encl.: As above

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P.J Tower,  
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Dear Sir,

**Ref : Scrip Code – 538556/Scrip Id: ARMAN**

**Sub : Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015**

With reference to above-mentioned subject, we hereby confirm that the Audit Report issued by M/s Anmol Rana & Associates, Chartered Accountants (Firm Registration No. 015666C), Statutory Auditors of the company, on the Annual Audited Financial Results for the year ended as on 31/3/2020 is Unmodified.

Hope you will find the same in order.

Thanking you,

Yours faithfully,  
**For Arman Holdings Limited**

Sd/-  
**Heena Banga**  
Company Secretary and Compliance Officer

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(Rs. In Lakhs)						
Audited Standalone Results for the Quarter and Financial Year Ended 31/03/2020						
S.No.	Particulars	3 months ended 31/03/2020	Preceding 3 months ended 31/12/2019	Corresponding 3 months ended in the previous year 31/03/2019	Year to date figures for current period ended 31/03/2020	Previous financial year ended 31/3/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	157.72	67.14	125.16	408.50	376.68
2	Other Income	-0.01	0.12	0.68	1.39	2.10
3	<b>Total Revenue (1+2)</b>	<b>157.71</b>	<b>67.26</b>	<b>125.84</b>	<b>409.89</b>	<b>378.78</b>
4	<b>Expenses</b>					
a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	305.79	199.10	181.38	522.34	348.31
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-154.84	-138.58	(62.54)	-139.45	4.86
d)	Employee benefits expenses	1.56	1.56	1.52	6.22	6.25
e)	Depreciation and amortisation expenses	0.03	0.02	0.06	0.10	0.25
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	3.78	4.31	2.61	17.24	15.41
	<b>Total Expenses</b>	<b>156.32</b>	<b>66.41</b>	<b>123.03</b>	<b>406.45</b>	<b>375.08</b>
	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>1.39</b>	<b>0.85</b>	<b>2.81</b>	<b>3.44</b>	<b>3.70</b>
5	Exceptional items	0.00	0.00	0.00	0.00	0.00
	<b>Profit before extraordinary items and tax (5-6)</b>	<b>1.39</b>	<b>0.85</b>	<b>2.81</b>	<b>3.44</b>	<b>3.70</b>
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
	<b>Profit before tax after extraordinary items (7-8)</b>	<b>1.39</b>	<b>0.85</b>	<b>2.81</b>	<b>3.44</b>	<b>3.70</b>
9	Tax expense					
	Current Tax	0.47	0.00	0.44	0.85	0.99
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses</b>	<b>0.47</b>	<b>0.00</b>	<b>0.44</b>	<b>0.85</b>	<b>0.99</b>
	<b>Profit/(Loss) for the period from continuing operations (9-10)</b>	<b>0.92</b>	<b>0.85</b>	<b>2.37</b>	<b>2.59</b>	<b>2.71</b>
11	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
13	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
14	<b>Profit/(Loss) from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income / (Loss)</b>					
	Items that will not be classified to Profit & Loss A/c	0	0	0	0.00	0.00
15	Gain/(Loss) on recognised on fair valuation of Investments (refer Note 5)	-	-	0.00	0.00	(16.69)
	Income tax relating to these items	-	-	0.00	0.00	4.30
	<b>Total Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>(12.39)</b>
16	<b>Profit / (loss) for the period (11+15)</b>	<b>0.92</b>	<b>0.85</b>	<b>2.37</b>	<b>2.59</b>	<b>(9.68)</b>
17	Prior Period adjustments	-	-	-	-	-
18	<b>Profit / (loss) after adjustments (16+17)</b>	<b>0.92</b>	<b>0.85</b>	<b>2.37</b>	<b>2.59</b>	<b>(9.68)</b>
19	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05	521.05
20 (1)	<b>Earnings Per Share (before extraordinary items)</b>					
	(a) Basic	0.027	0.016	0.054	0.066	0.071
	(a) Diluted	0.027	0.016	0.054	0.066	0.071
20 (2)	<b>Earnings Per Share (after extraordinary items)</b>					
	(a) Basic	0.027	0.016	0.054	0.066	0.071
	(a) Diluted	0.027	0.016	0.054	0.066	0.071

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

S.No.	Particulars	3 months ended 31/03/2020	Preceding 3 months ended 31/12/2019	Corresponding 3 months ended in the previous year 31/03/2019	Year to date figures for current period ended 31/03/2020	Previous financial year ended 31/3/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>Segment Revenue</b>					
	a) Textiles Products	0	0.00	0	0.00	18.01
	b) Plastic Products	3.06	31.12	0	52.93	55.36
	c) Precious Metal & Stones	154.66	36.02	125.16	355.57	303.31
	<b>Total</b>	<b>157.72</b>	<b>67.14</b>	<b>125.16</b>	<b>408.5</b>	<b>376.68</b>
2	<b>Segment Results Profit/ (Loss)</b> (Before tax and interest)					
	a) Textiles Products	0	0.00	0	0.00	0.48
	b) Plastic Products	1.07	2.83	0	4.07	7.75
	c) Precious Metal & Stones	5.69	2.10	6.32	18.71	13.03
	<b>Total</b>	<b>6.76</b>	<b>4.93</b>	<b>6.32</b>	<b>22.78</b>	<b>21.26</b>
	Less : Interest	0.00	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	5.37	4.08	3.51	19.34	17.56
	<b>Total Profit Before Tax</b>	<b>1.39</b>	<b>0.85</b>	<b>2.81</b>	<b>3.44</b>	<b>3.70</b>
3	<b>Segment Assets</b>					
	a) Textiles Products	20.98	60.82	82.36	20.98	82.36
	b) Plastic Products	11.52	18.91	0	11.52	0
	c) Precious Metal & Stones	7.04	125.98	319.41	7.04	319.41
	d) Unallocated Assets	595.58	462.31	262.74	595.58	262.74
	<b>Total</b>	<b>635.12</b>	<b>668.02</b>	<b>664.51</b>	<b>635.12</b>	<b>664.51</b>
	<b>Segment Liabilities</b>					
	a) Textiles	0	37.75	37.75	0.00	37.75
	b) Plastic Products	3.05	3.04	0	3.05	0
	c) Precious Metal & Stones	0	0.00	0	0.00	0
	d) Unallocated	5.34	3.51	2.62	5.34	2.62
	<b>Total</b>	<b>8.39</b>	<b>44.30</b>	<b>40.37</b>	<b>8.39</b>	<b>40.37</b>

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		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>Segment Revenue</b>					
	a) Textiles Products	0	0.00	0	0.00	18.01
	b) Plastic Products	3.06	31.12	0	52.93	55.36
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	<b>Total</b>	<b>157.72</b>	<b>67.14</b>	<b>125.16</b>	<b>408.5</b>	<b>376.68</b>
2	<b>Segment Results Profit/ (Loss)</b> (Before tax and interest)					
	a) Textiles Products	0	0.00	0	0.00	0.48
	b) Plastic Products	1.07	2.83	0	4.07	7.75
	c) Precious Metal & Stones	5.69	2.10	6.32	18.71	13.03
	<b>Total</b>	<b>6.76</b>	<b>4.93</b>	<b>6.32</b>	<b>22.78</b>	<b>21.26</b>
	Less : Interest	0.00	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	5.37	4.08	3.51	19.34	17.56
	<b>Total Profit Before Tax</b>	<b>1.39</b>	<b>0.85</b>	<b>2.81</b>	<b>3.44</b>	<b>3.70</b>
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	c) Precious Metal & Stones	7.04	125.98	319.41	7.04	319.41
	d) Unallocated Assets	595.58	462.31	262.74	595.58	262.74
	<b>Total</b>	<b>635.12</b>	<b>668.02</b>	<b>664.51</b>	<b>635.12</b>	<b>664.51</b>
	<b>Segment Liabilities</b>					
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Statement of Liabilities and Assets		
Particulars	(Amt. in Rs.)	
	As at 31/03/2020 Audited	As at 31/03/2019 Audited
<b>ASSETS</b>		
<b>Non Current assets</b>		
(a) Property, plant and equipment	26,463	14,508
(b) Financial assets		
(i) Investments	21,721,522	21,721,522
(ii) Other financial assets	40,000	40,000
(c) Deferred tax assets	2,144,311	2,143,215
<b>Current assets</b>		
(a) Inventories	35,147,410	21,202,842
(b) Financial assets		
(i) Trade Receivables	3,953,607	18,973,662
(ii) Bank & Cash equivalents	155,309	1,622,967
(iii) Other financial assets	-	-
(c) Other tax assets (Net)	222,868	234,185
(d) Other current assets	100,373	498,223
<b>TOTAL ASSETS</b>	<b>63,511,863</b>	<b>66,451,124</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	52,105,000	52,105,000
(b) Other equity	10,567,695	10,308,929
<b>LIABILITIES</b>		
<b>Non - current liabilities</b>		
(a) Deferred tax liabilities	864	864
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables	757,934	3,930,641
(b) Provisions	-	-
(c) Current tax liabilities (Net)	80,370	105,690
<b>TOTAL LIABILITIES</b>	<b>63,511,863</b>	<b>66,451,124</b>

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## 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 29/5/2020 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out audit of the aforesaid results.

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 three segments - Textile Products, Plastic Products and Precious Metal & Stones.

4 In terms of SEBI Circular CIR/CFD/CMD/56/20 dated 27/5/2016, the company hereby declares that the Auditors have issued Audit Report with unmodified opinion on annual audited financial results for the year ended 31 March 2020.

5 The Company considered the uncertainty relating to the COVID-19 pandemic in assessing the recoverability of receivables, inventories, intangible assets, and certain investments. For this purpose, the Company considered internal and external sources of information up to the date of approval of these financial results. The Company has also used the principles of prudence in applying judgements, estimates and assumptions including sensitivity analysis and based on the current estimates, the Company expects to fully recover the carrying amount of receivables, intangible assets, investments and other assets, As the outbreak continues to evolve, the Company will continue to closely monitor any material changes to future economic conditions.

6 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

For Arman Holdings Limited

Date : 29/5/2020  
Place : Mumbai

Sd/-  
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

**Auditor's Report on Quarterly and Year to Date Financial Results of Arman Holdings Limited.  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

(Unmodified Opinion)

To  
Board of Directors of **Arman Holdings Limited**

We have audited the financial results of **Arman Holdings Limited** ("the Company") for the quarter and year ended 31<sup>st</sup> March 2020 and the year to date results for the period 01.04.2019 to 31.03.2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter and year ended 31<sup>st</sup> March 2020 as well as the year to date results for the period from 1<sup>st</sup> April 2019 to 31<sup>st</sup> March, 2020.

Place: Surat  
Date: 29/5/2020

For Anmol Rana & Associates  
Chartered Accountants  
Firm Regn. No. 045666C

(C.A. Anmol Rana)  
Partner  
M.No. 512080  
UDIN: 20512080AAAACK1427

