

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

February 12, 2020

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 approved and took note of the following:

1. Minutes of Previous Board Meeting
2. Compliance report, Investor grievance status and shareholding pattern and Reconciliation of Share Capital for Quarter ended as on December 31, 2019
3. Approved, Adopted and Authenticated the unaudited financial results with limited review for quarter and nine months ended as on 31/12/2019 per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
4. Minutes of Nomination and Remuneration Committee meeting and Performance Review report of Independent Directors (Mr. Pradeep Kumar Jain & Mr. Suresh Suthar, Independent Director)
5. Further, we would like to inform that Annual meeting of Independent directors in terms of provision of Companies Act, 2013 was held on February 8, 2020 at 6pm at the registered office of our Company.

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 5 pm.

Thanking you,

Yours faithfully,

For Arman Holdings Limited

Heena Banga
Heena Banga
(ACS-52239)

Company Secretary and Compliance Officer



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Statement of Unaudited Results for the Quarter and Nine Months Ended 31/12/2019							(Rs. In Lakhs)
S.No.	Particulars	3 months ended 31/12/2019	Preceding 3 months ended 30/09/2019	Corresponding 3 months ended in the previous year 31/12/2018	Year to date figures for current period ended 31/12/2019	Year to date figures for current period ended 31/12/2018	Financial year ended 31/3/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	67.14	26.25	68.16	250.78	251.51	376.68
2	Other Income	0.12	1.11	0.59	1.40	1.42	2.10
3	Total Revenue (1+2)	67.26	27.36	68.75	252.18	252.93	378.78
4	Expenses						
a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	199.10	0.00	0.00	216.55	166.93	348.31
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-138.58	22.22	65.81	15.39	67.39	4.86
d)	Employee benefits expenses	1.56	1.55	1.54	4.67	4.74	6.25
e)	Depreciation and amortisation expenses	0.02	0.02	0.06	0.06	0.18	0.25
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	4.31	2.50	2.52	13.56	12.79	15.41
	Total Expenses	66.41	26.29	69.93	250.23	252.03	375.08
5	Profit before exceptional and extraordinary items and tax (3-4)	0.85	1.07	-1.18	1.95	0.90	3.70
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before extraordinary items and tax (5-6)	0.85	1.07	-1.18	1.95	0.90	3.70
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax after extraordinary items (7-8)	0.85	1.07	-1.18	1.95	0.90	3.70
10	Tax expense						
	Current Tax	0.00	0.29	0.00	0.29	0.56	0.99
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses	0.00	0.29	0.00	0.29	0.56	0.99
11	Profit/(Loss) for the period from continuing operations (9-10)	0.85	0.78	-1.18	1.66	0.34	2.71
12	Profit(Loss) from discontinuing operations	0.00	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	0.00
14	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Other Comprehensive Income / (Loss)						
	Items that will not be classified to Profit & Loss A/c	0.00	0.00	0.00	0.00	0.00	0.00
	Gain/ (Loss) on recognised on fair valuation of Investments (refer Note 5)	0.00	0.00	-16.69	0.00	-16.69	-16.69
	Income tax relating to these items	0.00	0.00	4.30	0.00	4.30	4.30
	Total Other Comprehensive Income / (Loss)	0.00	0.00	-12.39	0.00	-12.39	-12.39
16	Profit / (loss) for the period (11+15)	0.85	0.78	-13.57	1.66	-12.05	-9.68
17	Prior Period adjustments		0.00	0.00	0.00	0.00	0.00
18	Profit / (loss) after adjustments (16+17)	0.85	0.78	-13.57	1.66	-12.05	-9.68
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	0.02	0.01	-0.26	0.03	-0.23	0.05
	(a) Diluted	0.02	0.01	-0.26	0.03	-0.23	0.05
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	0.02	0.01	-0.26	0.03	-0.23	0.05
	(a) Diluted	0.02	0.01	-0.26	0.03	-0.23	0.05

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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 31/12/2019	Preceding 3 months ended 30/09/2019	Corresponding 3 months ended in the previous year 31/12/2018	Year to date figures for current period ended 31/12/2019	Year to date figures for current period ended 31/12/2018	Financial year ended 31/3/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Textiles Products	0.00	0.00	0.00	0.00	18.01	18.01
	b) Plastic Products	31.12	0.00	0.00	49.87	55.36	55.36
	c) Precious Metal	36.02	26.25	68.16	200.91	178.14	303.31
	Total	67.14	26.25	68.16	250.78	251.51	376.68
2	Segment Results Profit/ (Loss)						
	(Before tax and interest)						
	a) Textiles Products	0.00	0.00	0.00	0.00	0.48	0.48
	b) Plastic Products	2.83	0.00	0.00	2.98	7.75	7.75
	c) Precious Metal	2.10	4.03	2.35	13.02	6.71	13.03
	Total	4.93	4.03	2.35	16.00	14.94	21.26
	Less : Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	4.08	2.96	3.53	14.05	14.04	17.56
	Total Profit Before Tax	0.85	1.07	-1.18	1.95	0.90	3.70
3	Segment Assets						
	a) Textiles Products	60.82	60.82	82.42	60.82	82.42	82.36
	b) Plastic Products	18.91	20.10	27.63	18.91	27.63	0.00
	c) Precious Metal	125.98	219.55	280.26	125.98	280.26	319.41
	d) Unallocated Capital	462.31	379.75	291.56	482.31	291.56	262.74
	Total	668.02	680.22	681.87	688.02	681.87	664.51
	Segment Liabilities						
	a) Textiles	37.75	37.75	54.75	37.75	54.75	37.75
	b) Plastic Products	3.04	14.80	3.73	3.03	3.73	0.00
	c) Precious Metal	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated Capital	3.51	2.72	1.62	3.52	1.62	2.62
	Total	44.30	55.27	60.10	44.30	60.10	40.37

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 12/2/2020 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. 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.
- 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.
- Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

Date : 12/2/2020
Place : Surat

For Arman Holdings Limited

Deepak Kumar Babel
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,

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 31st December, 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: 20512080AAAABE7931

Place: New Delhi

Date: 12th February'2020