

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

August 14, 2024

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 on August 14, 2024 and following businesses were transacted the meeting:

1. The Board took note of Minutes of Previous Board Meeting
2. The Board took note of Compliance Report, Investor grievance status and shareholding pattern for Quarter ended as on June 30, 2024
3. The Board approved, adopted and authenticated the standalone unaudited financial results with limited review for first quarter and three months ended as on 30/06/2024 as per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
4. The Board approved and adopted the notice of 42nd Annual General Meeting for FY 2023-24 along with explanatory statements, to held through Video Conferencing (“VC”) / Other Audio Visual Means (“OAVM”)
5. The Board fixed the Book Closure Date for Register of Members and the Share Transfer Register of the company as 21/09/2024 to 28/09/2024 (Both days inclusive) for the purpose of 42nd Annual general Meeting.
6. The Board approved the appointment of Ms. Binu H Singh (Membership No:32440) Proprietor of M/s Binu Singh, Practicing Company Secretary (COP No : 13806) as Scrutinizer for the purpose of the E-voting at 42nd Annual General Meeting.

The meeting commenced at 3:00 pm and ended at 4:30 pm.

Thanking you,

Yours faithfully,
For **Arman Holdings Limited**

DRISHTI SINGHAL Digitally signed by DRISHTI SINGHAL
Date: 2024.08.14 16:31:35 +05'30'

Drishti Singhal
Company Secretary

Encl : Unaudited financial Results for quarter ended 30th June 2024

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					(Rs. In Lakhs)
Unaudited Standalone Results for the Quarter and Three Month Ended 30/06/2024					
S.No.	Particulars	3 months ended 30/06/2024	Preceding 3 months ended 31/03/2024	Corresponding 3 months ended in the previous year 30/06/2023	Previous financial year ended 31/3/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	-	75.87	185.88	439.33
2	Other Income	-	0.00	-	0.01
3	Total Revenue (1+2)	-	75.87	185.88	439.34
4	Expenses				
a)	Cost of Materials consumed	-	0.00	-	0.00
b)	Purchases of stock-in-trade	-	64.22	136.55	260.54
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	6.26	42.40	156.65
d)	Employee benefits expenses	2.09	1.51	1.51	6.04
e)	Depreciation and amortisation expenses	0.04	0.10	0.10	0.41
f)	Finance Costs	0.00	0.00	-	0.00
g)	Other Expenses	4.84	2.78	7.03	13.27
	Total Expenses	6.97	74.87	187.59	436.91
5	Profit before exceptional and extraordinary items and tax (3-4)	-6.97	1.00	(1.71)	2.43
6	Exceptional items	0	0.00	-	0.00
7	Profit before extraordinary items and tax (5-6)	(6.97)	1.00	(1.71)	2.43
8	Extraordinary items	0	0.00	-	0.00
9	Profit before tax after extraordinary items (7-8)	(6.97)	1.00	(1.71)	2.43
10	Tax expense				
	Current Tax	-	0.35	-	0.63
	Deferred Tax	-	-0.06	-	-0.02
	Total Tax Expenses	0.00	0.29	-	0.61
11	Profit/(Loss) for the period from continuing operations (9-10)	(6.97)	0.71	(1.71)	1.82
12	Profit/(Loss) from discontinuing operations	0.00	0.00	-	0.00
13	Tax expenses of discontinuing operations	0.00	0.00	-	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 (refer Note 5)	-	-	-	14.80
	Income tax relating to these items	-	-	-	-3.85
	Total Other Comprehensive Income / (Loss)	-	-	-	10.95
16	Profit / (loss) for the period (11+15)	(6.97)	0.71	(1.71)	12.77
17	Prior Period adjustments	-	-	-	0.01
18	Profit / (loss) after adjustments (16+17)	(6.97)	0.71	(1.71)	12.76
19	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05
20 (1)	Earnings Per Share (before extraordinary items)				
	(a) Basic	(0.13)	0.019	(0.03)	0.047
	(a) Diluted	(0.13)	0.019	(0.03)	0.047
20 (2)	Earnings Per Share (after extraordinary items)				
	(a) Basic	(0.13)	0.019	(0.03)	0.047
	(a) Diluted	(0.13)	0.019	(0.03)	0.047

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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 30/06/2024	Preceding 3 months ended 31/03/2024	Corresponding 3 months ended in the previous year 30/06/2023	Previous financial year ended 31/3/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
	a) Textiles Products	0	8.07	32.08	53.78
	b) Plastic Products	0	0	1.34	1.34
	c) Precious Metal & Stones	0	67.80	152.46	384.21
	Total	0	75.87	185.88	439.33
2	Segment Results Profit/ (Loss) (Before tax and interest)				
	a) Textiles Products	0	1.81	1.52	4.55
	b) Plastic Products	0	0	0.81	0.80
	c) Precious Metal & Stones	0	3.58	4.59	16.79
	Total	0	5.39	6.92	22.14
	Less : Interest	0	0.00	0.00	0.00
	Other Un-allocable Expenses	6.97	4.68	8.63	19.70
	Total Profit Before Tax	(6.97)	0.71	(1.71)	2.44
3	Segment Assets				
	a) Textiles Products	38.21	41.21	72.85	41.21
	b) Plastic Products	2.72	2.72	2.72	2.72
	c) Precious Metal & Stones	416.18	416.19	377.48	416.19
	d) Unallocated Assets	216.4	220.82	208.59	220.81
	Total	673.51	680.94	661.64	680.93
	Segment Liabilities				
	a) Textiles	0	0	30.08	0.00
	b) Plastic Products	0	0	2.74	0.00
	c) Precious Metal & Stones	72.74	72.74	35.39	72.74
	d) Unallocated	2.3	2.75	2.46	2.75
	Total	75.04	75.49	70.67	75.49

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 14/08/2024 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.
- 3 The statutory auditor of the company has carried out a limited review of the results for the quarter ended June 30, 2024 have issued Limited Review Report with unmodified opinion.
- 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 & Stones.
- 5 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

Date : 14/8/2024
Place : SURAT

For Arman Holdings Limited

DEEPAK

KUMAR BABEL

Digitally signed by
DEEPAK KUMAR BABEL
Date: 2024.08.14
16:30:46 +05'30'

Deepak Kumar Babel

Managing Director

DIN : 05200110

Independent Auditor's Review Report on Standalone unaudited quarterly and Three Months Ended 30/06/2024 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
ARMAN HOLDINGS LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Arman Holdings Limited** for the quarter and three months ended 30th June, 2024 (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the 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 of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For HRJ & ASSOCIATES
Chartered Accountants
Firm Registration No. 138235W**

**Hitesh Jain
Partner
Membership No. 123006
UDIN: 24123006BKEQJN8513**

**Date: 14th August, 2024
Place: Mumbai**

