

# 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

February 13, 2019

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 for Quarter ended as on December 31, 2018
3. Approved, Adopted and Authenticated the unaudited financial results with limited review for quarter and nine months ended as on 31/12/2018 per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015. (Copy Enclosed)
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 11, 2019 at 4 pm 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 5:30 pm.

Thanking you,

Yours faithfully,

For Arman Holdings Limited

*Deepak Kumar Babel*

**Deepak Kumar Babel**

**Managing Director**

DIN: 05200110

Encl: as above

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Statement of Unaudited Results for the Quarter and Nine Months Ended 31/12/2018							(Rs. In Lakhs)
S.No.	Particulars	3 months ended 31/12/2018	Preceding 3 months ended 30/09/2018	Corresponding 3 months ended in the previous year 31/12/2017	Year to date figures for current period ended 31/12/2018	Year to date figures for current period ended 31/12/2017	Financial-year ended 31/3/2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	68.16	123.87	82.19	251.51	223.85	313.18
2	Other Income	0.59	0.66	4.37	1.42	13.56	16.59
3	<b>Total Revenue (1+2)</b>	<b>68.75</b>	<b>124.53</b>	<b>86.56</b>	<b>252.93</b>	<b>237.41</b>	<b>329.77</b>
4	<b>Expenses</b>						
a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0
b)	Purchases of stock-in-trade	0.00	60.35	79.81	166.93	153.66	457.7
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	65.81	57.46	0.00	67.39	64.55	-152.33
d)	Employee benefits expenses	1.54	1.60	2.09	4.74	5.13	6.75
e)	Depreciation and amortisation expenses	0.06	0.06	0.05	0.18	0.06	0.13
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0
g)	Other Expenses	2.52	3.53	3.58	12.79	11.27	15.00
	<b>Total Expenses</b>	<b>69.93</b>	<b>123.00</b>	<b>85.53</b>	<b>252.03</b>	<b>234.67</b>	<b>327.25</b>
	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>-1.18</b>	<b>1.53</b>	<b>1.03</b>	<b>0.90</b>	<b>2.74</b>	<b>2.52</b>
5	Exceptional items	0.00	0.00	0.00	0.00	0.00	0
6	<b>Profit before extraordinary items and tax (5-6)</b>	<b>-1.18</b>	<b>1.53</b>	<b>1.03</b>	<b>0.90</b>	<b>2.74</b>	<b>2.52</b>
7	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0
8	<b>Profit before tax after extraordinary items (7-8)</b>	<b>-1.18</b>	<b>1.53</b>	<b>1.03</b>	<b>0.90</b>	<b>2.74</b>	<b>2.52</b>
9	Tax expense						
	Current Tax	0.00	0.56	0.00	0.56	0.44	0.87
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.01
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.56</b>	<b>0.00</b>	<b>0.56</b>	<b>0.44</b>	<b>0.88</b>
11	<b>Profit/(Loss) for the period from continuing operations (9-10)</b>	<b>-1.18</b>	<b>0.97</b>	<b>1.03</b>	<b>0.34</b>	<b>2.30</b>	<b>1.64</b>
12	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0
13	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0
14	<b>Profit/(Loss) from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>Other Comprehensive Income / (Loss)</b>						
	Items that will not be classified to Profit & Loss A/c	0	0.00	0	0.00	0.00	0
15	Gain/ (Loss) on recognised on fair valuation of Investments (refer Note 5)	-16.69	0.00	0.000	-16.69	-66.45	-66.45
	Income tax relating to these items	4.30	0.00	0.000	4.30	17.11	17.11
	<b>Total Other Comprehensive Income / (Loss)</b>	<b>-12.39</b>	<b>-</b>	<b>-</b>	<b>-12.39</b>	<b>-49.34</b>	<b>-49.34</b>
16	<b>Profit / (loss) for the period (11+15)</b>	<b>(13.57)</b>	<b>0.97</b>	<b>1.03</b>	<b>(12.05)</b>	<b>(47.04)</b>	<b>(47.70)</b>
17	Prior Period adjustments			(0.06)		(0.06)	-0.06
18	<b>Profit / (loss) after adjustments (16+17)</b>	<b>(13.57)</b>	<b>0.97</b>	<b>1.09</b>	<b>(12.05)</b>	<b>(46.98)</b>	<b>(47.64)</b>
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)	<b>Earnings Per Share (before extraordinary items)</b>						
	(a) Basic	(0.26)	0.02	0.02	(0.23)	(0.90)	0.048
	(a) Diluted	(0.26)	0.02	0.02	(0.23)	(0.90)	0.048
20 (2)	<b>Earnings Per Share (after extraordinary items)</b>						
	(a) Basic	(0.26)	0.02	0.02	(0.23)	(0.90)	0.048
	(a) Diluted	(0.26)	0.02	0.02	(0.23)	(0.90)	0.048

Deepak Kumar Baley

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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 31/12/2018 (Unaudited)	Preceding 3 months ended 30/09/2018 (Unaudited)	Corresponding 3 months ended in the previous year 31/12/2017 (Unaudited)	Year to date figures for current period ended 31/12/2018 (Unaudited)	Year to date figures for current period ended 31/12/2017 (Unaudited)	Financial year ended 31/3/2018 (Audited)
1	<b>Segment Revenue</b>						
	a) Textiles Products	0	0	82.19	18.01	223.85	313.18
	b) Plastic Products	0	13.88	0	55.36	0	0
	c) Precious Metal	68.16	109.98	0	178.14	0	0
	<b>Total</b>	<b>68.16</b>	<b>123.86</b>	<b>82.19</b>	<b>251.51</b>	<b>223.85</b>	<b>313.18</b>
2	<b>Segment Results Profit/ (Loss)</b> (Before tax and interest)						
	a) Textiles Products	0	0	1.03	0.48	2.74	2.52
	b) Plastic Products	0	1.02	0.00	7.75	0	0
	c) Precious Metal	2.35	4.36	0.00	6.71	0	0
	<b>Total</b>	<b>2.35</b>	<b>5.38</b>	<b>1.03</b>	<b>14.94</b>	<b>2.74</b>	<b>2.52</b>
	Less : Interest	0	0	0	0	0	0
	Other Un-allocable Expenses	3.53	3.85	0	14.04	0	0
	<b>Total Profit Before Tax</b>	<b>-1.18</b>	<b>1.53</b>	<b>1.03</b>	<b>0.90</b>	<b>2.74</b>	<b>2.52</b>
3	<b>Segment Assets</b>						
	a) Textiles Products	82.42	97.42	189.41	82.42	189.41	175.76
	b) Plastic Products	27.63	21.64	0	27.63	0	0
	c) Precious Metal	280.26	326.71	0	280.26	0	216.89
	d) Unallocated Capital	291.56	217.71	517.39	291.56	517.39	340.40
	<b>Total</b>	<b>681.87</b>	<b>663.48</b>	<b>706.8</b>	<b>681.87</b>	<b>706.8</b>	<b>733.05</b>
	<b>Segment Liabilities</b>						
	a) Textiles	54.75	69.75	70.19	54.75	70.19	79.38
	b) Plastic Products	3.73	5.68	0	3.73	0	0
	c) Precious Metal	0	0	0	0	0	17.24
	d) Unallocated Capital	1.62	1.68	2.12	1.62	2.12	2.61
	<b>Total</b>	<b>60.1</b>	<b>77.11</b>	<b>72.31</b>	<b>60.1</b>	<b>72.31</b>	<b>99.23</b>

## 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 13/02/2019 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.
- 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 3 segments, namely textile products, plastic products and precious metal/ stone.
- Figures of the corresponding quarter/ half year have been regrouped/ restated wherever necessary.

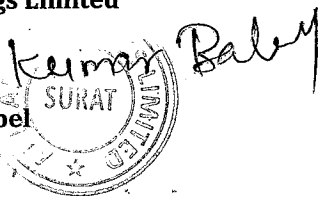
For Arman Holdings Limited

Deepak Kumar Babel  
Managing Director

DIN : 05200110

Date : 13/02/2019

Place : SURAT



# Anmol Rana & Associates

## Chartered Accountants

Off.: 333-A, 1<sup>st</sup> 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 31<sup>st</sup> December, 2018 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 5<sup>th</sup> 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 5<sup>th</sup> 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: 13<sup>th</sup> February 2019