

Arman Holdings Limited

CIN : L65993GJ1982PLC08296

Registered Office : 419, Rajhans Heights, Mini Bazar, Varachha Road, Surat- 395006.

Tel : 9586006569. Email ID : armanholdingsltd@gmail.com.

Website : www.armanholdings.in

November 13, 2021

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 inter-alia approved and took note of the following:

1. Minutes of Previous Board Meeting
2. Compliance Report, Investor grievance status Report, Corporate Governance Report, Shareholding Pattern, Reconciliation of Share Capital Report and other quarterly compliances for Quarter ended as on September 30, 2021.
3. Approved, Adopted and Authenticated the unaudited financial results with limited review for 2nd Quarter and Half year ended as on 30th September, 2021 per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
4. Accepted resignation of Ms. Heena Banga as from the post of Company Secretary and Compliance Officer of the Company wef from closing of working hours of November 13, 2021
5. Appointment of Mrs. Drishti Singhal as Company Secretary and Compliance Officer of the Company wef November 14, 2021

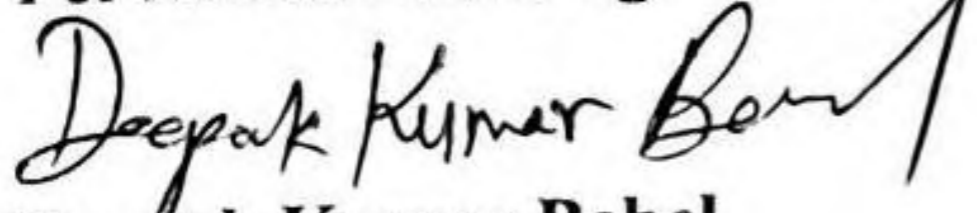
Hope that you will find the same in order and take on your record.

The meeting of our Board of Directors started at 3 pm and ended at 4:30 pm.

Thanking you,

Yours faithfully,

For Arman Holdings Limited



Deepak Kumar Babel

Managing Director

DIN: 05200110

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

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Half Year ended	Corresponding Half Year ended	Financial year ended
		30/09/2021	30/06/2021	30/09/2020	30/9/2021	30/9/2020	31/3/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Textiles Products	0	0	0.85	0	0.85	0.85
	b) Plastic Products	1.78	2.31	9.92	4.09	11.37	13.46
	c) Precious Metal	108.89	119.87	4.95	228.76	63.99	142.74
	Total	110.67	122.18	15.72	232.85	76.21	157.05
2	Segment Results Profit/ (Loss) (Before tax and interest)						
	a) Textiles Products	0	0	0.15	0	0.15	0.15
	b) Plastic Products	1.00	1.24	4.10	2.24	4.95	5.57
	c) Precious Metal	3.42	6.45	1.76	9.87	2.86	13.83
	Total	4.42	7.69	6.01	12.11	7.96	19.55
	Less : Interest	0.00	0.00	0.00	0	0.00	0.00
	Other Un-allocable Expenses	3.66	6.80	4.06	10.46	11.07	19.19
	Total Profit Before Tax	0.76	0.89	1.95	1.65	(3.11)	0.36
3	Segment Assets						
	a) Textiles Products	41.82	41.82	41.82	41.82	41.82	41.82
	b) Plastic Products	3.74	4.53	18.85	3.74	18.85	2.87
	c) Precious Metal	332.21	337.94	361.04	332.21	361.04	338.66
	d) Unallocated Assets	283.19	279.31	179.96	283.19	179.96	277.28
	Total	660.96	663.6	601.67	660.96	601.67	660.63
4	Segment Liabilities						
	a) Textiles	0	0	0	0	0	0.00
	b) Plastic Products	0.00	1.13	37.36	0.00	37.36	0.00
	c) Precious Metal	0	0	0	0	0	0.00
	d) Unallocated	1.39	3.60	6.20	1.39	6.2	2.77
	Total	1.39	4.73	43.56	1.39	43.56	2.77

Deepak Kumar Bera

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Statement of Standalone Unaudited Financial Results for the Second Quarter and Half Year Ended 30/9/2021							
Sr No.	Particulars	(Amt Rs. In Lakhs)					
		3 months ended 30/09/2021	Preceding 3 months ended 30/06/2021	Corresponding 3 months ended 30/09/2020	Half Year ended 30/9/2021	Corresponding Half Year ended 30/9/2020	Financial year ended 31/3/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	110.67	122.18	15.72	232.85	76.21	157.05
2	Other Income	0	0	0.03	-	0.03	0.17
3	Total Revenue (1+2)	110.67	122.18	15.75	232.85	76.24	157.22
4	Expenses:						
a)	Cost of Materials consumed	0	-	0	-	-	-
b)	Purchases of stock-in-trade	0	93.23	35.48	93.23	35.48	144.48
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	106.26	21.26	-26.35	127.52	32.11	-7.88
d)	Employee benefits expenses	1.55	1.54	1.55	3.09	3.08	5.99
e)	Depreciation and amortisation expenses	0.04	0.04	0.04	0.08	0.08	0.17
f)	Finance Costs	-	-	-	-	-	0
g)	Other Expenses	2.06	5.22	3.08	7.28	8.60	14.1
	Total Expenses	109.91	121.29	13.80	231.20	79.35	156.86
5	Profit before exceptional and extraordinary items and tax (3-4)	0.76	0.89	1.95	1.65	(3.11)	0.36
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax (5-6)	0.76	0.89	1.95	1.65	(3.11)	0.36
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax after extraordinary items (7-8)	0.76	0.89	1.95	1.65	(3.11)	0.36
10	Tax expenses:						
a)	Current Tax	-	-	-	-	-	0.22
b)	Deferred Tax	-	-	-	-	-	0.01
	Total Tax Expenses	-	-	-	-	-	0.23
11	Profit/(Loss) for the period from continuing operations (9-10)	0.76	0.89	1.95	1.65	(3.11)	0.13
12	Profit(Loss) from discontinuing operations	-	-	-	-	-	-
13	Tax expenses of discontinuing operations	-	-	-	-	-	-
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	-	-	-	-	-	41.80
	Income tax relating to these items	-	-	-	-	-	-10.86
	Total Other Comprehensive Income / (Loss)	-	-	-	-	-	30.94
16	Total Comprehensive Income for the period (11+14)	0.76	0.89	1.95	1.65	(3.11)	31.07
17	Prior Period adjustments	-	-	-	-	-	-
18	Profit / (loss) after adjustments (16+17)	0.76	0.89	1.95	1.65	(3.11)	31.07
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	0.015	0.017	0.037	0.032	-0.060	0.007
	(a) Diluted	0.015	0.017	0.037	0.032	-0.060	0.007
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	0.015	0.017	0.037	0.032	-0.060	0.007
	(a) Diluted	0.015	0.017	0.037	0.032	-0.060	0.007

Deepak Kumar Patel

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Statement of Liabilities and Assets as at 30/9/2021

Particulars	(Amt. in Rs.)	
	As at 30/09/2021 Unaudited	As at 30/09/2020 Unaudited
ASSETS		
Non Current assets		
(a) Property, plant and equipment	1,395	18,107
(b) Financial assets		
(i) Investments	2,59,01,895	2,17,21,522
(ii) Other financial assets		
(c) Deferred tax assets	10,67,020	21,44,311
Current assets		
(a) Inventories	2,31,84,495	3,19,35,906
(b) Financial assets		
(i) Trade Receivables	1,48,83,536	1,03,74,527
(ii) Bank & Cash equivalents	2,25,339	1,43,129
(iii) Loans	75,000	1,25,373
(iv) Other financial assets	40,000	40,000
(c) Other tax assets (Net)	7,03,001	-
(d) Other current assets	14,871	2,14,874
TOTAL ASSETS	6,60,96,552	6,67,17,749
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	5,21,05,000	5,21,05,000
(b) Other equity	1,38,53,403	1,02,57,320
LIABILITIES		
Non - current liabilities		
(a) Deferred tax liabilities	864	864
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	1,26,000	42,78,195
(b) Provisions	5,525	76,370
(c) Current tax liabilities (Net)	5,760	-
TOTAL LIABILITIES	6,60,96,552	6,67,17,749

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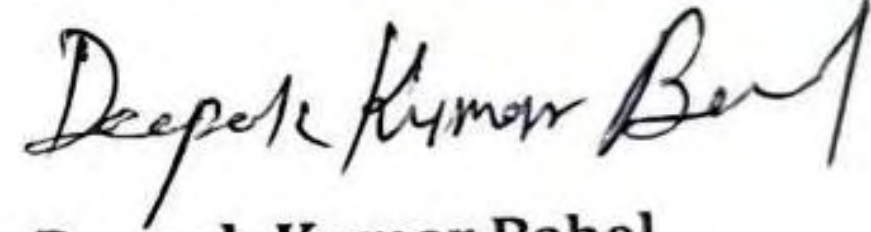
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Notes:

- 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 13/11/2021 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.
- 3 The statutory auditor of the company have carried out a limited review of the results for the quarter and half year ended September 30, 2021.
- 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.
- 5 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

For Arman Holdings Limited



Deepak Kumar Babel

Managing Director

DIN : 05200110

Date : 13/11/2021

Place : SURAT

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 standalone financial results of M/s Arman Holdings Limited (the 'Company') for the quarter and six months ended 30th September, 2021 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: 21512080AAAFX6480
Place: New Delhi
Date: 13th November 2021