

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

November 17, 2018

To
The Manager – Listing Compliance Department
BSE Limited
P.J.Towers, Dalal Street,
Mumbai – 400001

Ref : Scrip Code – 538556/Scrip Id: ARMAN
Sub: Submission of Rectified Half Yearly Results

Dear Sir/Madam,

With reference to your email dated 14/11/2018, please find attached herewith rectified standalone unaudited financial results for the second quarter and half year ended as on 30/09/2018 alongwith limited review report.

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

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 Standalone Audited Financial Results for the Second Quarter and Half Year Ended 30/9/2018							
Sr No.	Particulars	3 months ended 30/09/2018	Preceding 3 months ended 30/06/2018	Corresponding 3 months ended 30/09/2017	Half Year ended 30/9/2018	Corresponding Half Year ended 30/9/2017	Financial year ended 31/3/2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
							(Amt Rs. In Lakhs)
1	Revenue from Operations	123.87	59.48	46.27	183.35	141.66	313.18
2	Other Income	0.66	0.17	4.56	0.83	9.19	16.59
3	Total Revenue (1+2)	124.53	59.65	50.83	184.18	150.85	329.77
4	Expenses:						
a)	Cost of Materials consumed		0	0	-	-	-
b)	Purchases of stock-in-trade	60.35	106.58	45.34	166.93	73.85	457.70
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.46	-55.88	0	1.58	64.55	-152.33
d)	Employee benefits expenses	1.6	1.6	1.53	3.20	3.04	6.75
e)	Depreciation and amortisation expenses	0.06	0.06	0.00	0.12	0.01	0.13
f)	Finance Costs	0	0	0	-	-	-
g)	Other Expenses	3.53	6.74	2.81	10.27	7.69	15.00
	Total Expenses	123.00	59.10	49.68	182.10	149.14	327.25
5	Profit before exceptional and extraordinary items and tax (3-4)	1.53	0.55	1.15	2.08	1.71	2.52
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax (5-6)	1.53	0.55	1.15	2.08	1.71	2.52
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax after extraordinary items (7-8)	1.53	0.55	1.15	2.08	1.71	2.52
10	Tax expenses:						
a)	Current Tax	0.56	-	0.44	0.56	0.44	0.87
b)	Deferred Tax	-	-	-	-	-	0.01
	Total Tax Expenses	0.56	-	0.44	0.56	0.44	0.88
11	Profit/(Loss) for the period from continuing operations (9-10)	0.97	0.55	0.71	1.52	1.27	1.64
12	Profit(Loss) from discontinuing operations	-	-	-	-	-	-
13	Tax expenses of discontinuing operations	-	-	-	-	-	-
14	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
	Other Comprehensive Income / (Loss)						
	Items that will not be classified to Profit & Loss A/c						
15	Gain/ (Loss) on recognised on fair valuation of Investments	-	-	-66.45	-	-66.45	-66.45
	Income tax relating to these items	-	-	17.11	-	17.11	17.11
	Total Other Comprehensive Income / (Loss)	-	-	-49.34	-	-49.34	-49.34
16	Prior Period adjustments	-	-	-	-	-	-0.06
17	Profit / (loss) for the period (11+15)	0.97	0.55	(48.64)	1.52	(48.07)	(47.64)
18	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05	521.05	521.05
18 (1)	Earnings Per Share (before extraordinary items)						
	(a) Basic	0.03	0.01	0.02	0.04	0.03	0.05
	(a) Diluted	0.03	0.01	0.02	0.04	0.03	0.05
18 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	0.03	0.01	0.02	0.04	0.03	0.05
	(a) Diluted	0.03	0.01	0.02	0.04	0.03	0.05

Deepak Kumar



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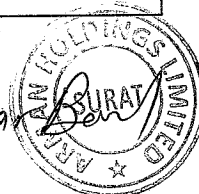
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Statement of Liabilities and Assets as at 30/9/2018		
Particulars	(Amt. in Rs.)	
	As at 30/09/2018 Unaudited	As at 30/09/2017 Unaudited
ASSETS		
Non Current assets		
(a) Property, plant and equipment	26,942	2,025
(b) Financial assets		
(i) Investments	23,390,722	23,390,722
(ii) Other financial assets		
(c) Deferred tax assets	1,711,216	1,711,216
Current assets		
(a) Inventories	21,530,185	-
(b) Financial assets		
(i) Trade Receivables	23,046,702	21,112,243
(ii) Bank & Cash equivalents	1,201,014	1,822,868
(iii) Loans	-	24,600,000
(iv) Other financial assets	40,000	252,784
(c) Other tax assets (Net)	187,704	350,880
(d) Other current assets	110,112	354,344
TOTAL ASSETS	71,244,597	73,597,082
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	52,105,000	52,105,000
(b) Other equity	11,428,490	11,234,330
LIABILITIES		
Non - current liabilities		
(a) Deferred tax liabilities	864	-
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	7,654,343	9,614,157
(b) Provisions	-	-
(c) Current tax liabilities (Net)	55,900	643,595
TOTAL LIABILITIES	71,244,597	73,597,082

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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 2/11/2018 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.
- 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 trading business, which is considered to be the reportable segment by the management. However, due to addition of more products in business, Management is working on further bifurcation of segment in its trading business.
- 4 Figures of the corresponding quarter/ half year have been regrouped/ restated wherever necessary.

For Arman Holdings Limited

Deepak Kumar Babel

Deepak Kumar Babel

Managing Director

DIN : 05200110



Date : 2/11/2018

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 financial results of M/s Arman Holdings Limited (the 'Company') for the quarter and half year ended 30th Sep.' 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 5th 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 5th 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: 2nd November'2018