CIN: L36910GJ2011PLC063745

Registered office: 102, First Floor, Shree Balaji Paragon, B/S Rock Regency Hotel, Nr. Circle -

P, C.G.Road, Ahmedabad - 380009

Email id- info@darshanorna.com Tel. No. +91 079 22142568

To, Date:02-05-2022

The Corporate Relations Department BSE LIMITED PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Sub: Submission of Revised Unaudited Financial Result

BSE Code: 539884

Ref: Submission of Revised Audited Financial Results for the Financial Year ended on 31st March, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir,

With reference to your email dated 2^{nd} May, 2022 please find signed audit report alongwith balance sheet, p&l and cashflow

Please take the information on record.

Thanking you,

Yours faithfully,

MRSh

For, DARSHAN ORNA LIMITED

MAHENDRABHAI RAMNIKLAL SHAH

DIRECTOR

(DIN: 03144827)



BHAGAT & CO. Chartered Accountants

Auditor's Report on 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 DARSHAN ORNA LIMITED

- 1. We have audited the accompanying Statement of Financial Results of DARSHAN ORNA LIMITED ("the Company") for the quarter ended March 31, 2022 and the year to date results for the period April 1, 2021 to March 31, 2022 ("the Statement"), SEBI (Listing Obligations and Disclosure Requirement of Regulation 33 of the Statement, which is the responsibility of the Company's Management and approved statements which is in accordance with the Accounting Standards prescribed under principles generally accepted in India. Our responsibility is to express an opinion on
- We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair appropriate in the Statement in order to design audit procedures that are the effectiveness of the Company's internal control. An audit also includes evaluating accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- In our opinion, and to the best of our information and according to the explanations given to us, the Statement:
 - (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations, 2015; and

(ii) Gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the quarter ended March 31, 2022 as well as the year to date results for the period from April 1, 2021 to March 31, 2022.

For, Bhagat & Co

Chartered Accountants

Shankar Prasad Bhagat

Membership No.- 052725

(Partner)

Firm Reg. No. -127250W

Place: Ahmedabad

Date:-14-04-2022

UDIN 22052725AHCZPI1728

Address: 102, Shree Balaji Paragon, First Floor, B/S. Rock Regency Hotel, Opp. Axis Bank, Nr. Circle-P, C.G. Road, Ahmedabad, Gujarat, 380009

STATEMENT OF ASSET & LIABLITIES AS ON 31st March, 2022

Particulars	3/31/2022	3/31/2021
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant and Equipment	0.65	0.51
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(IV) Intangible assets under development		
Non Current Financial Assets		
(a) Non-current investments	192.23	153.72
(b) Trade Recievables (Non Current)		
(C) Loans, Non Current		
(d) Other non-current financial assets		
Deffered tax asset (net)	0.10	0.10
Total Non Current Assets	192.98	154.33
(2) Current Assets		
Inventories	1105.27	1000.83
Current Financial Asset		
(a) Current investments		
(b) Trade receivables	31.29	54.38
(c) Cash and cash equivalents	29.10	48.15
(d) Bank Balance other than cash and cash equivalent		
(e) Loans, Current		
(f) Other current financial assets		
Total Current Financial Assets	60.39	102.53
Current Tax Asset (net)		
Other Current Assets	30.40	18.10
Total Current Assets	1196.06	1121.46
Total Assets	1389.04	1275.79
EQUITY AND LIABILITIES		
(1)Equity		
Equity Share Capital	1000.59	1000.59
Other Equity	302.58	208.75
Total Equity	1303.17	1209.34
(2) Liabilities		
Non Current Liabilities		
Non Current Financial Liabilities		
(a) Borrowings, non current		
(b) Trade Payables, non current		
(c) other non current financial liabilities		
Total Non Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)		

other non current liabilities		
Total Non Current Liabilities		
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings, Current	54.61	42.73
(b) Trade payables, current		
(i) Total Outstanding dues of micro, small & medium		
enterprises		
(ii) Total Outstanding dues of creditors other than		
micro, small & medium enterprise	21.35	7.57
(c) Other Current financial liabilities		
Total Current Financial Liabilities	75.96	50.3
other current liabilities	0.61	0.39
Provision, Current	9.30	15.76
Current tax liabilties (net)		
Total Current Liabilities	85.87	66.45
Total Liabilities	85.87	66.45
Total Equity & Liabilities	1389.04	1275.79

Address: 102, Shree Balaji Paragon, First Floor, B/S. Rock Regency Hotel, Opp. Axis Bank, Nr. Circle-P, C.G. Road, Ahmedabad, Gujarat, 380009

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st March,

			Quarter Ended	I.		Year Ended
Sr. No	Particulars	3 Month ended on 31.03.2022	(Preceeding) 3 Month ended on 31.12.2021	3 Month ended on 31.03.2021	Year Ended on 31/03/2022	Year Ended on 31/03/2021
		Audited	Unaudited	Audited	Audited	Audited
ı	Revenue from operations	358.14	267.81	557.05	1309.84	602.4
II	Other Income	33.88	0.00	206.04	82.97	206.0
III	Total Revenue (I +II)	392.02	267.81	763.09	1392.81	808.5
IV	Expenses: Cost of materials consumed	785.09	206.52	1118.56	1380.89	1165.2
	Purchase of Stock-in-Trade	765.09	200.32	1110.30	1500.03	1105.2
	Changes in inventories of finished					
	goods, work-in-progress and Stock-in- Trade	-398.83	32.10	-564.91	-104.43	(580.7
	Employee Benefit Expense	0.25	0.88		7.60	2.7
	Financial Costs	0.43	1.48	3.33	5.29	4.4
	Depreciation and Amortization Expense	0.21	-0.17	0.32	0.21	0.3
	Other Expenses	0.48	1.76	16.65	15.40	16.9
	Total Expense Profit before exceptional and	387.63	242.57	576.68	1304.96	608.9
v	extraordinary items and tax	4.39	25.24	186.41	87.85	199.5
VI	Exceptional Items					
	Profit before extraordinary items and					
VII	tax (V - VI)	4.39	25.24	186.41	87.85	199.5
VIII	Extraordinary Items					
VIII	extraordinary items					
IX	Profit before tax (VII - VIII)	4.39	25.24	186.41	87.85	199.5
Х	Tax expense: (1) Current tax		1.50	12.61	9.00	15.5
	(2) Deferred tax		1.50	12.01	0.01	15.5
ΧI	Profit(Loss) from the perid from continuing operations	4.39	23.74	173.80	78.86	184.06
<i>7</i>		4.55		175.00	70.00	204.00
XII	Profit(Loss) from the perid from					
AII	discontinuing operations before tax					
	Tax Expenses of Discontinuing					
XIII	Operations					
	Profit (loss) from discontinuing					
XIV	operation					
xv	Profit/Loss for the period	4.39	23.74	173.8	78.86	184.0
	Trong 2000 for the period	4.55	25.74	175.0	70.00	104.01
XVI	Other Comprehensive income net of tax Total Comprehensive Income for the					
XVII	year	4.39	23.74	173.80	78.86	184.0
	Details of Equity Share Capital					
	Paid up Equity Share Capital (Face					
XVIII	value of Rs.10 each)	1000.59	1000.59	1000.59	1000.59	1000.5
	Earning per share					
	Latting per strate					
	Earning per equity share for					
	continuing operations (1)) Basic earnings (loss) per share					
	from continuing operations	0.04	0.24	1.73	0.79	1.8
	(2) Diluted earnings (loss) pershare					
	from continuing operations	0.04	0.24	1.73	0.79	1.8
	Earning per equity share for					
	discontinued operations (1) Basic earnings (loss) per share from					
	discontinued operations					
	(2) Diluted earnings (loss) per share from discontinued operations					
	Earning per equity share					
	(1) Basic earnings(loss) per share from					
	continuing and discontinued operations	0.04	0.24	1.73	0.79	1.8
	(2) Diluted earnings(loss) per share				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	from continuing and discontinued operations	0.04	0.24	1.73	0.79	1.8
		5.04			3.73	
	Notes:		1			
	. The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their resp				their respective	
	Meeting held on 14-04-2022 2) The Company's business activity fall w	ithin a singal prim	nin a singal primary business segment.			
		Previous year's figures are re-grouped, re-classified wherever necessary.				
	· · · · · · · · · · · · · · · · · · ·					
					ne Board of Directo han Orna Limited	rs
				roi ,Dars	Oma Emilied	
Date: 14.0	04.2022			MESI	· -	

Director

STATEMENT OF CASH FLOW						
	PARTICULARS		FIGURES AS AT THE END	FIGURES AS AT THE END		
	PARTICULARS		OF 31TH MARCH, 2022	OF 31TH MARCH, 2021		
Α	Cash Flow from Operating Activities :					
	Net Profit/(Loss) before tax		87.85	199.52		
	Adjustments for:					
	Depreciation		0.21	0.34		
	Finance Cost		5.29	4.78		
	Interest Income		-0.31	-0.45		
	Gain on Sale of Shares		-82.07	-205.55		
	Other Income		0.58	0.00		
	Operating Profit before working capital changes		11.55	-1.36		
	Increase / (Decrease) in short term borrowings		11.88	24.69		
	Increase / (Decrease) in Trade Payables		13.78	-267.12		
	Increase / (Decrease) in Other Current Liabilities		0.22	0.39		
	Increase / (Decrease) in Short term provision		-6.46	0.9		
	(Increase) / Decrease in Inventories		-105.6	-580.51		
	(Increase) / Decrease in Trade Receivable		23.09	447.53		
	(Increase) / Decrease in Other current assets		-12.3	-9.37		
	(Increase) / Decrease in Short Term Loans & Advances		0	26.63		
	Operating Profit after working capital changes		-63.84	-358.22		
	operating remained tremming suprise smarriges					
	Less: Income Tax Paid		9.00	15.50		
	Net Cash from/ (used in) Operating Activities	(A)	-72.84	-373.72		
	Net cash from (used in) operating Activities	(^/	-72.04	-575.72		
В	Cash Flow from Investing Activities :					
	(Purchase)/ Sale of Fixed Assets		-0.36	-0.08		
	(Increase)/Decrease in Investment & Accrued Interest		-38.51	159.00		
	Interest Exp.		0	-4.78		
	Interest Income		0.31	0.45		
	Other Income		0.58	0.43		
	Profit on sale of investment		82.07	205.57		
	Profit off sale of filvestifient		82.07	203.57		
	Net Cash from/ (used in) Investing Activities	(B)	44.09	360.16		
	Net Cash Holly (used in) investing Activities	(6)	44.03	300.10		
С	Cash Flow from Financing Activities :	+				
١						
	Increase / (Decrease) in Long Term Borrowings Proceeds from application money pending allotment					
	Proceeds from Issue of shares					
	Proceeds from Securities Premium					
	Share Issue Expense					
	Finance Cost paid		-5.29			
	Adjustments in retained earnings	1,5	14.99	7.69		
	Net Cash from/ (used in) Financing Activities	(C)	9.70	7.69		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	A+B+C	-19.05	-5.87		
	wet increase, (Decrease, in Cash & Cash Equivalents	ATDTU	-19.05	-3.87		
	Cash & Cash Equivalents as at the beginning of the year		48.15	54.02		
L	Cash & Cash Equivalents as at the end of the year		29.1	48.15		
	Net Increase/ (Decrease) in Cash & Cash Equivalents		-19.05	-5.87		
	•					

Date: 4/14/2022 Place Ahmedabad A LIMITA ON THE ONE OF THE ONE OF

FOR, DARSHAN ORNA LIMTED

MRShr.

(DIRECTOR)

CIN: L36910GJ2011PLC063745

Registered office: 102, First Floor, Shree Balaji Paragon, B/S Rock Regency Hotel, Nr. Circle - P,

C.G.Road, Ahmedabad - 380009

Email id-compliancingdarshan@gmail.com Tel. No. +91 079 22142568

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Darshan Orna Ltd, having its Registered office situated at 102, First Floor, Shree Balaji Paragon, B/s Rock Regency Hotel, Nr Circle-P, C.G. Road, Ahmedabad-380009, do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. Bhagat & Co., Chartered Accounts, (Firm Registration Number: 127250W) on the Annual Audited Standalone and Consolidated Financial Results for the year ended 31st March, 2022 is with Unmodified Opinion(s) and accordingly the statement on impact of audit qualification is not required to be given.

Thanking You

Yours Faithfully

For, DARSHAN ORNA LIMITED

MRShir.

MAHENDRABHAI RAMNIKLAL SHAH

DIRECTOR

(DIN: 03144827)