DARSHAN ORNA LIMITED

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@gmsil.com Tel. No. +91 079 22142568 Website: www.darshanorna.com

Date: 13th November, 2021

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

Sub: Submission of Revised Un-Audited Financial Results of the Company for the Quarter ended on 30th September, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Ref: Darshan Orna Limited (Script Code - 539884)

Dear Sir,

This is to inform you that due to some typographical error we herewith submit revised unaudited financial result for the quarter ended on 30th September, 2021.

Thanking you,

Yours faithfully,

For, DARSHAN ORNA LIMITED

MRSh

Mahendrabhai R. Shah Director (DIN: 03144827)



PARTH SHAH AND ASSOCIATES CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To, The Board of Director, **Darshan Orna Limited**

We have reviewed the accompanying statement of unaudited financial results of **Darshan Orna Limited** for the period ended 30th September, 2021. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

FOR, PARTH SHAH AND ASSOCIATES Chartered Accountants FRN: 144251W

S/d Parth N Shah Proprietor Membership No. 173468

Place: Ahmedabad Date: 13.11.2021

		DARSHAN	I ORNA LIMI	TED				
	102, FIRST FLOOR, SHREE BALAJI PARAGOI							
	STATEMENT OF STANDALONE UN-AUDIT	ED FINANCIAL I	RESULTS FOR T	HE QUARTER E	NDED ON 30T	'H SEPTEMBER	, 2021	
		Quarter Ended			Half Year Ended		Year Ended	
Sr. No	Particulars	30.09.2021	30.06.2021	30.09.2020	9/30/2021	9/30/2020	31.03.202	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audite	
1	Revenue from operations	348.47	335.42	53.09	683.89	58.19	602.4	
11	Other Income	12.81	36.28	0.00	49.09	0.00	206.0	
	Total Revenue (I +II)	361.28	371.70	53.09	732.98	58.19	808.5	
IV	Expenses: Cost of materials consumed	297.18	92.1	-7.46	389.28	0.00	1165.2	
	Purchase of Stock-in-Trade			70.91		70.91		
	Changes in inventories of finished goods, work-in- progress and Stock-in-Trade	39.61	222.69	-27.67	262.30	-31.70	-580.7	
	Employee Benefit Expense	-1.96	2.31	-0.41	0.35	0.11	2.7	
	Financial Costs	0.64	1.14	1.63	1.78	1.64	4.4	
	Depreciation and Amortization Expense Other Expenses	0.12	0.05	-0.02 0.57	0.17 20.88	0.06	0.3	
	Total Expense	351.32	323.44	37.55	674.76	41.77	608.9	
v	Profit before exceptional and extraordinary items and tax	9.96	48.26	15.54	58.22	16.42	199.5	
VI	Exceptional Items							
VII	Profit before extraordinary items and tax (V - VI)	9.96	48.26	15.54	58.22	16.42	199.56	
VIII	Extraordinary Items							
IX	Profit before tax (VII - VIII)	9.96	48.26	15.54	58.22	16.42	199.5	
	T							
X	Tax expense: (1) Current tax	2.00	6.50	3.88	8.50	4.10	15.5	
	(2) Deferred tax					-		
хі	Profit(Loss) from the perid from continuing operations	7.96	41.76	11.66	49.72	12.32	184.06	
XII	Profit(Loss) from the period from dicontinuing operations before tax							
XIII	Tax expense of discontinuing operations							
XIV	Profit(Loss) from Discontinuing operations							
xv	Profit/(Loss) for the period	7.96	41.76	11.66	49.72	12.32	184.0	
XVI	Other comprehensive income net of tax							
XVII	Total Comprehnsive Income for the year	7.96	41.76	11.66	49.72	12.32	184.06	
	Details of Equity Share Capital							
xviii	Paid-up Equity share capital (Face Value of Rs. 10 each)	1000.59	1000.59	1000.59	1000.59	1000.59	1000.5	
	Earning per share	1000.55	1000.55	1000.55	1000.55	1000.05	1000.5	
	Earning per equity share for continuing operations							
	(1) Basic earnings (loss) per share from continuing operations	0.08	0.42	0.11	0.50	0.12	1.8	
	(2) Diluted earnings (loss) per share from continuing operations	0.08	0.42	0.11	0.50	0.12	1.8	
	Earning per equity share for discontinued	0.08	0.42	0.11	0.50	0.12	1.0	
	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	0.08	0.42	0.11	0.50	0.12	1.8	
	(2) Diluted earnings(loss) per share from continuing and discontinued operations Notes:	0.08	0.42	0.11	0.50	0.12	1.8	
	1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 13th November, 2021							
	2) The Company's business activity fall within a singal primary business segment. 3). Previous year's figures are re-grouped, re-classified wherever necessary.							
	e,	NORAL .						
		For , DARSHAN ORNA LIMITED						
	3.11.2021 Ahmedabad	*						
riace: A	Anneuavdū				Director			

Darshan Orna Limited Statement of Assets & Liabilities as at 30th September, 2021

Particulars ASSETS (1) Non-Current Assets (i) Property, Plant And Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iii) Capital Work in Progress (iv) Intangible Assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (c) Uother Non-Current Financial Assets Deffered tax assets (net) Total Non Current Assets	9/30/2021 0.34 140.73	3/31/2021
(1) Non-Current Assets (i) Property, Plant And Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)		0.51
(i) Property, Plant And Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)		0.51
(ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)		0.51
(iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)	140.73	
(iv) Intangible assets under development Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)	140.73	
Non-Current Financial Assets (a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)	140.73	
(a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)	140.73	
(b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)	140.73	
(c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net)		153.73
(d) Other Non-Current Financial Assets Deffered tax assets (net)		
Deffered tax assets (net)		
Total Non Current Assets	0.1	0.1
	141.17	154.34
(2) Current Assets		
Inventories	738.53	1000.83
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	341.37	54.38
(c) Cash and cash equivalents	55.99	5.42
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current		
(f) Other Current Financial Assets		
Total Current Financial Assets	1135.89	59.8
Current Tax Assets (net)		
Other Current Assets	9.8	18.09
Total Current Assets	1145.69	1078.72
Total Assets	1286.86	1233.06
EQUITY AND LIABILITIES		
(1) Equity		
	1000.50	1000 50
Equity Share Capital	1000.59	1000.59
Other Equity	266.96	208.75
Total Equity	1267.55	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		
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium		
Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small		
& Medium Enterprises	3.25	7.57
(c) Other current financial liabilities		
Total Current Financial Liabilities	3.25	7.57
Other Current liabilities	0.3	0.39
Provision, current	15.76	15.76
Current tax liabilities (net)		
Total Current Liabilities	19.31	23.72
Total Liabilities	19.31	23.72
Total Equity and Liabilities	1286.86	1233.06

For Darshan Orna Limited RIL

Mahendra Shah Director

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Date: 13-11-2021 Place: Ahmedabad

Cash Flow Statement For The Year Ended 30th September, 2021 AS AT AS AT PARTICULARS 30.09.2021 31.03.2021 A. Cash Flow from Operating Activity Profit before Taxation 58.22 199.52 Add : Non Cash & Non Operating Expenses 0.34 Depreciation Expense 0.17 Interest Expenses 1.78 4.78 0.00 -0.45 Interest Income 0.00 Other Income Profit on Sale of Shares -205.55 -49.09 Dividend Income 0.00 Operating Profit before Working Capital Changes 11.08 -1.37 Adjustment for; -262.30 -580.74 (Increase) / Decrease in Inventory 447.53 286.99 (Increase) / Decrease in Debtors 26.63 0.00 (Increase) / Decrease in Loans & Advances -8.29 (Increase) / Decrease in Current Assets -9.37 -0.09 0.39 Increase / (Decrease) in Current Liabilities Increase / (Decrease) in Trade Payables -267.12 -4.32 0.90 Increase / (Decrease) in Provisions 0.00 23.07 -383.14 Cash Generated from Operation Taxes Paid 0.00 15.50 Net Cash Flow from Operating Activities 23.07 -398.64 **B.** Cash Flow from Investing Activity (Increase) / Decrease in Fixed Assets (net) -0.17-0.08 159.00 (Increase) / Decrease in Investments & Accured Interest -13.00 -4.78 Interest Expenses -1.78Interest Income 0.00 0.45 Profit on Sale of Shares 49.09 205.55 Other Income Dividend Income Net Cash Flow from Investing Activities 34.14 360.15 C. Cash Flow from Financing Activity Proceeds from Issue of Shares -7.64 7.69 Adjustments in Reserves and Surplus Net Cash Flow from Financing Activities -7.64 7.69 Net Increase / (Decrease) in Cash & Cash Equivalents 50.57 -30.79 6.21 Opening Balance of Cash & Cash Equivalents 5.42 Closing Balance of Cash & Cash Equivalents 55.99 5.42 Net Increase / (Decrease) in Cash & Cash Equivalents 50.57 -30.79 For Darshan Orna Limited

Darshan Orna Limited

Mahendra Shah Director



Date: 11/13/2021 Place: Ahmedabad