

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- compliance@darshan@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)

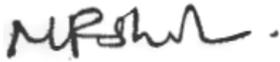
Dear Sir,

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



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 Orna Limited

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

Particulars	9/30/2021	3/31/2021
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	0.34	0.51
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments	140.73	153.73
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	0.1	0.1
Total Non Current Assets	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		
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



Mahendra Shah
Director



Date: 13-11-2021
Place: Ahmedabad

Darshan Orna Limited

Cash Flow Statement For The Year Ended 30th September, 2021

PARTICULARS	AS AT 30.09.2021	AS AT 31.03.2021
A. Cash Flow from Operating Activity		
Profit before Taxation	58.22	199.52
Add : Non Cash & Non Operating Expenses		
Depreciation Expense	0.17	0.34
Interest Expenses	1.78	4.78
Interest Income	0.00	-0.45
Other Income	0.00	
Profit on Sale of Shares	-49.09	-205.55
Dividend Income	0.00	
Operating Profit before Working Capital Changes	11.08	-1.37
Adjustment for;		
(Increase) / Decrease in Inventory	-262.30	-580.74
(Increase) / Decrease in Debtors	286.99	447.53
(Increase) / Decrease in Loans & Advances	0.00	26.63
(Increase) / Decrease in Current Assets	-8.29	-9.37
Increase / (Decrease) in Current Liabilities	-0.09	0.39
Increase / (Decrease) in Trade Payables	-4.32	-267.12
Increase / (Decrease) in Provisions	0.00	0.90
Cash Generated from Operation	23.07	-383.14
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
(Increase) / Decrease in Investments & Accrued Interest	-13.00	159.00
Interest Expenses	-1.78	-4.78
Interest 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		
Adjustments in Reserves and Surplus	-7.64	7.69
Net Cash Flow from Financing Activities	-7.64	7.69
Net Increase / (Decrease) in Cash & Cash Equivalents	50.57	-30.79
Opening Balance of Cash & Cash Equivalents	5.42	6.21
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

Mahendra Shah

Mahendra Shah
Director



Date: 11/13/2021

Place: Ahmedabad