

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

Web- www.darshanorna.com

Date: 05th December, 2019

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

Script Code:-539884

Sub: Revised Financial Result

Ref: Submission of revised Unaudited Financial Results for the half year ended on
30th September, 2019

Dear Sir

This is with reference to your mail dated 03rd December, 2019 for Discrepancy of Statement of Assets & Liabilities is not as per IND AS Format in Standalone Financial Results for Half year ended September 2019 under Regulations 33 (3) of SEBI (LODR) Regulations 2015 submitted by us. In this regard we are herewith filled the revised result after the rectified discrepancy.

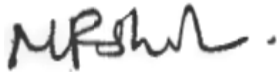
Further please note that said result filled correctly in XBRL mode.

Please take the information on record.

Thanking you,

Yours faithfully,

For, DARSHAN ORNA LIMITED



Mahendra R. Shah
Director
DIN: 03144827



DARSHAN ORNA LIMITED

Address: 102, First Floor, Balaji Paragon, B/s Hotel Rock Regency, Off CG Road, Ahmedabad
CIN: L36910GJ2011PLC063745

STATEMENT OF ASSET & LIABILITIES AS ON 30.09.2019

(Rs. In Lacs)

A	Particulars	Half year ended on 30/09/2019	Year Ended on 31/03/2019
		Unaudited	Audited
1	Non-current assets		
	(a) Property Plant and Equipment	1.24	1.24
	(b) Right to Use Assets	-	-
	(c) Capital Work in Progress	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	i. Investments	644.71	499.19
	ii. Loans		
	i. Other Financial Assets		
	(f) Non-current tax assets	0.02	0.02
	(g) Other non-current assets		
	Total Non current asset	645.97	500.45
2	Current assets		
	(a) Inventories	419.68	421.86
	(b) Financial Assets		
	i. Investments		
	ii. Trade receivables	577.89	340.04
	Cash and Cash Equivalents	36.8	14.99
	v. Bank Balances other than (iv) above		
	vi. Loans	69.24	8.16
	vii. Others	-	-
	(c) Other current assets	12.44	11.23
	Total Current assets	1116.05	796.28
	TOTAL ASSETS	1,762.02	1,296.73
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1000.59	1000.59
	(b) Other Equity	243.9	218.26
	Total Equity	1244.49	1218.85
2	Liabilities		
a	Non Current Liabilities		
	(a) Financial Liabilities		
	i. Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	Total Non Current Liabilities	-	-
b	Current Liabilities		
	a) Financial Liabilities		
	i. Borrowings	106.85	-
	ii. Customers Bill Discounted	-	-
	iii. Trade Payables		
	- Due to Micro and Small Enterprises		
	- Due to Others	389.21	65.80
	iv. Other Financial Liabilities	-	-
	(b) Other Current Liabilities	8.02	-
	(c) Provisions	13.45	12.08
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	517.53	77.88
	TOTAL EQUITY AND LIABILITIES	1,762.02	1,296.73

For, DARSHAN ORNA LIMITED

Ritesh Sheth
Managing Director



Darshan Orna Limited

Address: 102, First Floor, Balaji Paragon, B/s Hotel Rock Regency, Off CG Road, Ahmedabad
CIN: L36910GJ2011PLC063745

Statement of Standalone Unaudited Financial Results for the Quarter and half year Ended on 30th Sep, 2019

(Rs. In Lacs)

Sr. No	Particulars	For Quarter Ended				For the Year
		Quarter Ended on 30/09/2019	Quarter Ended on 30/06/2019	Half year Ended on 30/09/2019	Half year Ended on 30/09/2018	For the Year Ended on 31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	157.02	484.27	641.29	382.21	927.90
II	Other Income	0.00	0.00	0.00	0.20	0.28
III	Total Revenue (I +II)	157.02	484.27	641.29	382.41	928.18
IV	Expenses:	22.96	587.33	610.29	383.67	1108.34
	Cost of materials consumed	0.00	0.00	0.00	-	0.00
	Purchase of Stock-in-Trade					
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	119.17	(131.99)	(12.82)	(7.43)	(234.35)
	Employee Benefit Expense	0.29	0.60	0.89	0.3	2.40
	Financial Costs	0.02	0.01	0.03	0.29	0.22
	Depreciation and Amortization Expense	0.04	0.08	0.12	0	0.43
	Other Expenses	0.58	8.01	8.59	3.81	29.90
	Total Expense	143.06	464.04	607.1	380.64	906.94
V	Profit before exceptional and extraordinary items and tax	13.96	20.23	34.19	1.77	21.24
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	13.96	20.23	34.19	1.77	21.24
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	13.96	20.23	34.19	1.77	21.24
X	Tax expense:	3.49	5.06	8.55	0.53	6.32
	(1) Current tax	0.00	0.00	0.00	0.00	-0.04
	(2) Short Provision of Earlier Year	-	-	-	-	-
	(3) Deferred tax	-	-	-	-	-
XI	Profit(Loss) from the perid from continuing operations	10.47	15.17	25.64	1.24	14.96
XII	Other Comprehensive income (net of tax)	0.00	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income for the period (XI+XII)	10.47	15.17	25.64	1.24	14.96
XIV	Paid-up Equity share capital (at par Value of Rs.10 each)	1000.59	1000.59	1000.59	476.47	1000.59
XV	Reserves excluding revaluation reserves	0.00	0.00	0.00	0.00	218.26
XVI	a)Earning per equity share before Exceptional Items					
	(1) Basic	0.10	0.15	0.26	0.03	0.15
	(2) Diluted	0.10	0.15	0.26	0.03	0.15
	b)Earning per equity share after Exceptional items					
	(1) Basic	0.10	0.15	0.26	0.03	0.15
	(2) Diluted	0.10	0.15	0.26	0.03	0.15

Notes:

- 1) The Above Financial results for the Quarter and half year ended 30th September, 2019, have been prepared in accordance with IND AS as Prescribed under Section 133 of the companies act, 2013, read with Relevant rules thereunder and in terms of Regulation 33 of the SEBI (LOADR) Regulations, 2015 and SEBI Circular Dated 05th July, 2016.
- 2) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 14th November, 2019
- 3) the auditors of the company have carried out a audit of the financial results for the Quarter and half year ended 30th September, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015
- 4) The Company's business activity fall within a singal primary business segment.
- 5). Previous year's figures are re-grouped, re-classified wherever necessary.

For, DARSHAN ORNA LIMITED

Ritesh Sheth, Director

Date: 14.11.2019
Place: Ahmedabad



Darshan Orna Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 2019

(In Lacs)

PARTICULARS	Half Yaer Ended on 30/09/2019 (Uuaudited)	Year Ended on 31/03/2019 (Audited)
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	34.19	21.24
Add : Non Cash & Non Operating Expenses		
Depreciation	0.12	0.43
Interest Expenses	0.03	0.22
Preliminary Expenses Write Off	(0.20)	(0.20)
Operating Profit before Working Capital Changes	34.14	21.69
Adjustment for;		
(Increase) / Decrease in Inventory	2.18	(234.35)
(Increase) / Decrease in Debtors	(237.85)	241.21
(Increase) / Decrease in Other Current Assets	(1.21)	(7.23)
(Increase) / Decrease in Loans & Advances	(61.08)	5.01
Increase / (Decrease) in short borrowing	106.85	(35.26)
Increase / (Decrease) in Trade Payable	323.41	40.83
Increase / (Decrease) in Current Liabilities	8.02	(6.51)
Increase / (Decrease) in Provisions	1.37	(16.86)
Cash Generated from Operation	175.83	8.53
Taxes Paid	8.55	6.32
Net Cash Flow from Operating Activities	167.28	2.21
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)		
Interst Exp	0.05	(0.22)
Divident Income	-	0.20
(Increase) / Decrease in Investments & Accured Interest Thereon	(145.52)	(25.80)
Net Cash Flow from Investing Activities	(145.47)	(25.82)
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Adjustment in resurves		15.00
Increase / (Decrease) in Long term Borrowings		
(Increase) / Decrease in Long term Loans and Advances		
Interest Expenses		
Net Cash Flow from Financing Activities	-	15.00
Net Increase / (Decrease) in Cash & Cash Equivalents	21.81	(8.61)
Opening Balance of Cash & Cash Equivalents	14.99	23.60
Closing Balance of Cash & Cash Equivalents	36.80	14.99
Net Increase / (Decrease) in Cash & Cash Equivalents	21.81	(8.61)



PARTH SHAH AND ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Board of Directors,
DARSHAN ORNA LIMITED
Ahmedabad

Sub.: Limited Review Report
Ref.: Unaudited Financial Statement for the period ended on 30th September, 2019

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **DARSHAN ORNA LIMITED** for the period ended on 30th September, 2019. 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 of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the 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 provides 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 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



Parth N Shah
Membership No. 173468
Proprietor
UDIN: 19173468AAAALT7712



Place: Ahmedabad
Date: 14/11/2019