

# DARSHAN ORNA LIMITED

CIN: L36910GJ2011PLC063745

**Registered office:** Survey No. 02105+2106/3/Lawar Ni Pole, Shekh Sariya Chambers,  
Madan Gopal Haveli Road, Manek Chowk, Ahmedabad - 380001

Email id [compliancingdarshan@gmail.com](mailto:compliancingdarshan@gmail.com) Tel. No. +91 079 22142568 Web- [www.darshanorna.co.in](http://www.darshanorna.co.in)

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**Date: 13-02-2024**

**To,**

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

**Sub: Outcome of Board Meeting to consider and approve unaudited financial statements for the quarter ended 31<sup>st</sup> December, 2023**

**Ref: BSE Code: 539884**

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Tuesday, February 13, 2024 in that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the quarter ended on 31<sup>st</sup> December, 2023.

**We hereby enclose the following:**

- I. Un-Audited Financial Results (Standalone) for the Quarter ended on 31<sup>st</sup> December, 2023.
- II. Limited Review report for the Quarter ended on 31<sup>st</sup> December, 2023.

The Board Meeting commenced at 01:00 p.m. and concluded at 02:30 p.m.

Thanking you,

Yours faithfully,

**For, Darshan Orna Limited**

Sheth Ritesh  
Mahendrabhai  
al

Digitally signed by Sheth Ritesh  
DN: cn=Sheth Ritesh  
o=Darshan Orna Limited  
c=IN  
e=ritesh@darshanorna.co.in  
c=IN, o=Darshan Orna Limited  
ou=Director, cn=Sheth Ritesh Mahendrabhai  
Sheth, email=ritesh@darshanorna.co.in

**Ritesh Mahendrabhai Sheth  
Managing Director  
DIN: 07100840**



**BHAGAT & CO.**  
Chartered Accountants

To  
The Board of Directors  
**DarshanOrna Limited**  
Survey No. 02105+2106/3/Lawar Ni Pole,  
ShekhSariya Chambers,  
Madan Gopal Haveli Road,  
ManekChowk, Ahmedabad, Gujarat, 380001

**Sub.: Limited Review Report**  
**Ref.: Unaudited Financial Results for the quarter ended on 31.12.2023**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **DarshanOrna Limited** ("the Company") for the quarter ended on December 31, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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 Engagements (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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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, **BHAGAT & CO.**  
Chartered Accountants  
Firm Registration No.: 127250W

**Shankar Prasad Bhagat**  
Partner  
Membership No.: 052725  
UDIN:24052725BKCORP1018  
Place: Ahmedabad  
Date: 13-02-2024



## DARSHAN ORNA LIMITED

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### STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2023

in Lakhs							
Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		31.12.2023	31.12.2023	31.12.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income:</b>						
I	Revenue from operations	1096.95	1601.78	1152.21	504.83	700.30	1309.84
II	Other Income	29.23	146.80	16.09	117.57	10.21	82.97
III	<b>Total Income (I +II)</b>	<b>1126.18</b>	<b>1748.58</b>	<b>1168.30</b>	<b>622.40</b>	<b>710.51</b>	<b>1392.81</b>
	<b>Expenses:</b>						
	Cost of materials consumed	559.91	1659.59	558.23	1099.68	454.82	1380.89
	Purchase of Stock-in-Trade						
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	526.88	-98.58	530.18	(625.46)	191.67	-104.43
	Employee Benefit Expense	2.02	5.45	8.88	3.44	5.82	7.60
	Financial Costs	2.36	4.71	3.79	2.35	2.43	5.29
	Depreciation and Amortization Expense	0.06	0.16	0.01	0.10	0.01	0.21
	Other Expenses	-0.61	3.29	11.52	2.68	11.53	15.40
	<b>Total Expense</b>	<b>1090.61</b>	<b>1574.62</b>	<b>1112.61</b>	<b>482.79</b>	<b>666.28</b>	<b>1304.96</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>35.57</b>	<b>173.96</b>	<b>55.69</b>	<b>139.61</b>	<b>44.23</b>	<b>87.85</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V- VI)</b>	<b>35.57</b>	<b>173.96</b>	<b>55.69</b>	<b>139.61</b>	<b>44.23</b>	<b>87.85</b>
	<b>Tax expense:</b>						
	(1) Current tax	2.05	37.19	9.80	35.14	6.80	9.00
	(2) Deferred tax		-	-		-	0.01
IX	<b>Profit(Loss) from the period from continuing operations (VII - VIII)</b>	<b>33.52</b>	<b>136.77</b>	<b>45.89</b>	<b>104.47</b>	<b>37.43</b>	<b>78.86</b>
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>33.52</b>	<b>136.77</b>	<b>45.89</b>	<b>104.47</b>	<b>37.43</b>	<b>78.86</b>
XIV	Other comprehensive income net of tax	-	-	-			-
XV	<b>Total Comprehensive Income for the year</b>	<b>33.52</b>	<b>136.77</b>	<b>45.89</b>	<b>104.47</b>	<b>37.43</b>	<b>78.86</b>
XVI	<b>Details of Equity Share Capital</b>						
	Paid-up Equity share capital (at par Value of Rs. 2 each)	1,000.59	1,000.59	1,000.59	1,000.59	1,000.59	1,000.59
XVII	<b>Earning per share:</b>						
	<b>Earning per equity share for continuing operations</b>						
	(1) Basic earnings (loss) per share from continuing operations	0.07	0.27	0.09	0.21	0.37	0.16
	(2) Diluted earnings (loss) per share from continuing operations	0.07	0.27	0.09	0.21	0.37	0.16
	<b>Earning per equity share for discontinued operations</b>						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	<b>Earning per equity share</b>						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.07	0.27	0.09	0.21	0.37	0.16
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.07	0.27	0.09	0.21	0.37	0.16

**Notes:**

- 1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 13-02-2024
- 2) The Company's business activity fall within a single primary business segment.
- 3). Previous year's figures are re-grouped, re-classified wherever necessary.



By order of the Board of Directors  
For, DARSHAN ORNA LIMITED

*Mahendrabhai R Shah*

Mahendrabhai R Shah  
(Director)  
DIN:03144827

Date: 13-02-2024  
Place: Ahmedabad