

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 compliance@darshan.com Tel. No. +91 079 22142568 Web- www.darshanorna.co.in

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 31st 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 31st December, 2023.

We hereby enclose the following:

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

**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
	Income:						
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	Total Income (I +II)	1126.18	1748.58	1168.30	622.40	710.51	1392.81
IV	Expenses:						
	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
	Total Expense	1090.61	1574.62	1112.61	482.79	666.28	1304.96
V	Profit before exceptional items and tax (III - IV)	35.57	173.96	55.69	139.61	44.23	87.85
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V- VI)	35.57	173.96	55.69	139.61	44.23	87.85
VIII	Tax expense:						
	(1) Current tax	2.05	37.19	9.80	35.14	6.80	9.00
	(2) Deferred tax		-	-		-	0.01
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	33.52	136.77	45.89	104.47	37.43	78.86
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	33.52	136.77	45.89	104.47	37.43	78.86
XIV	Other comprehensive income net of tax	-	-	-			-
XV	Total Comprehensive Income for the year	33.52	136.77	45.89	104.47	37.43	78.86
XVI	Details of Equity Share Capital						
	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	Earning per share:						
	Earning per equity share for continuing operations						
	(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
	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	0.07	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