

20 MICRONS[®] L I M I T E D

CIN: L99999GJ1987PLC009768

Regd. Office: 9-10, GIDC Industrial Estate, Waghodia, Dist.: Vadodara, 391760

Ph.: +91 75 748 06350 | E-Mail: co_secretary@20microns.com | Website: www.20microns.com

May 23, 2025

To,
The Secretary,
BSE Ltd.
25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code - 533022

To,
Asst. Vice President,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot C/1, G Block
Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051
Symbol - 20MICRONS

Subject: Outcome of the Board Meeting held on May 23, 2025

Ref: Intimation dated May 16, 2025 under Regulation 29 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30, 33, 42 read with Para A of Part A and Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e., Friday, May 23, 2025, inter alia, transacted and approved the following businesses:

1) Financial Result

The Board approved the Audited Financial Results (Consolidated and Standalone) for the quarter and financial year ended March 31, 2025. In this regard, please find enclosed:

- a) Audited Consolidated and Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025 along with Cash flow statement and Statement of Assets & Liabilities; and
- b) Auditor's Report in respect of the Audited Consolidated and Standalone Financial Results of the Company for the financial year ended March 31, 2025.

These are also being made available on the website of the Company at www.20microns.com

Unmodified Opinion:

Manubhai & Shah LLP, the Statutory Auditors of the Company, have issued Auditors' Reports with an unmodified opinion on the aforesaid Audited Consolidated and Standalone Financial Results for financial year ended March 31, 2025, in accordance with Regulation 33(3)(d) of the SEBI Listing Regulations.

A copy of the said Financial Results together with the Statutory Auditors' Report for the financial year ended March 31, 2025, are enclosed herewith as **Annexure 1**.

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2) Dividend

The Board of Directors has recommended a final dividend of ₹1.25/- per equity share of face value ₹5/- each (i.e., 25%) for the financial year ended March 31, 2025, subject to approval of the shareholders at the ensuing Annual General Meeting.

3) 38th Annual General Meeting

The 38th AGM of the Company is scheduled to be held on Friday, August 8, 2025 at 11:00 a.m. IST via Video Conferencing (VC)/Other Audio-Visual Means (OAVM), in compliance with the circulars issued by the Ministry of Corporate Affairs and SEBI.

4) Book Closure and Record Date

The Register of Members and Share Transfer Books will remain closed from Friday, July 25, 2025 to Friday, August 8, 2025 (both days inclusive).

Pursuant to Regulation 42 of the SEBI Listing Regulations, the Record Date for determining the entitlement of members to the final dividend is fixed as Thursday, July 24, 2025.

If the final dividend is approved at the AGM, the same shall be paid within 30 days of declaration, after deduction of applicable tax, to:

- a) Beneficial Owners whose names appear in the records of the Depositories (NSDL and CDSL) as at the close of business hours on July 24, 2025; and
- b) Members whose names appear in the Register of Members of the Company after giving effect to valid transmission or transposition requests lodged on or before July 24, 2025.

- 5) The Board has approved acquisition of the remaining equity shares of 20 Microns Nano Minerals Limited (20MNML) from its existing shareholders, thereby increasing the Company's holding from 97.21% to 99.99%, making it a wholly owned subsidiary. **(Annexure 2)**
- 6) Reappointment of Mrs. Sejal R. Parikh (DIN 00140489) as a Whole-Time Director of the Company w.e.f. May 16, 2026 for the period of 3 years **(Annexure 3)**
- 7) Appointment of Mr. Prem Kumar Taneja (DIN 00010589) as Additional Director (Non-Executive, Independent) for a term of five (5) years from May 23, 2025 to May 22, 2030 **(Annexure 4)**
- 8) Appointment of M/s. Parikh Dave & Associates, Practicing Company Secretaries (FRN: P2006GJ009900), as Secretarial Auditors for 5 consecutive financial years from FY 2025-26 to FY 2029-30 **(Annexure 5)**

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 15:30 p.m.

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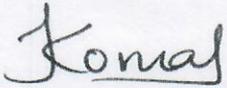
Ph.: +91 75 748 06350 | **E-Mail:** co_secretary@20microns.com | **Website:** www.20microns.com

This intimation is also available on the Company's website at www.20microns.com

We request you to kindly take the above on record.

Yours faithfully,

For 20 Microns Limited



Komal Pandey

Company Secretary & Compliance Officer
ACS 37092

Date : 19/05/2025

To,
The Board of Directors,
20 Microns Limited

Dear Sir,

Sub: Audit of the Financial Report of 20 Microns Limited for the year ended March 31, 2025

We are communicating to you the matters which arose during the course of audit of the Company's financial statements for the year ended March 31, 2025.

Our audit was performed for the purpose of forming and expressing an opinion about whether the financial statements, that have been prepared by management give a true and fair view of in all material respects, of the company's financial position and performance, represented by the results of its operations and cash flows in accordance with the Indian Accounting Standards as specified in the Companies Act, 2013 (The Act). Our audit does not relieve you or management of your responsibilities.

Our audit strategy was outlined to you in our letter of February 10, 2025. There have been no significant changes to our audit approach sine providing the Audit Strategy to you.

We have completed our audit work and there is no outstanding matters.

We can confirm that we were not restricted in any way from being able to perform our audit and were provided with access to all information when requested. We would also like to thank management and accounting staff for their cooperation and assistance.

Other than our responsibility to the Board of Directors and management of 20 Microns Limited neither our firm nor any member or employee of our firm undertakes responsibility arising in any way for reliance placed by a third party on this report. Any reliance placed is that party's sole responsibility.

Our report is for the sole use of the 20 Microns Limited and is not to be used by any other person for any other purpose and may not be distributed, duplicated, referred to, in whole or in part, without our prior written consent.

Qualitative Aspects of Accounting Practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Company are described in the notes to the financial statements. There were no significant accounting policies or their application which were either initially selected or changed during the year.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant accounting estimates of financial data which would be particularly sensitive and require substantial judgments by management.

We evaluated the key factors and assumptions used in the financial statements and it is reasonable in relation to the financial statements taken as a whole.



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Financial statement disclosures

No sensitive matters in the financial statements disclosures.

Key Audit Matters

- **Revenue recognition**
Revenue recognition is considered as key audit matter as revenue serves as a vital metric for evaluating the Company's performance, and the annual internal goals and incentive programs are partly influenced by revenue growth..
- **Contingent Liabilities - Assessment of contingencies in respect of statutory claims and claims against company not acknowledged as debt**

Contingent liabilities are considered as key audit matters as the amount involved is significant and it also involves significant management judgement to determine possible outcome and future cash outflows of these disputes.

Disagreements with Management

There were no disagreements with management on financial reporting and accounting matters, auditing procedures, or other matters which would be significant to the entity's financial statements or our report on these statements.

The entity's ability to continue as a going concern

No events or conditions were identified that cast significant doubt on the entity's ability to continue as a going concern.

Adjusted and unadjusted misstatements

There were no unadjusted misstatements determined during the course of our audit.

Material weaknesses in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the financial statements. We were not come across any material weaknesses in the accounting and internal control system.

Ethical matters relating to the audit

We have discussed with you the fact that we provide other certification services specifically required by statutory auditor to the Company as well as acting as statutory auditors. We wish to confirm that in our opinion the provision of such services do not affect our independence as:

- The additional services are of a routine nature and the Board takes any decisions where judgement is required; and
- The firms' quality control procedures provide adequate safeguards in respect of the involvement of engagement partners of respective firms.

Should you wish to discuss any of the matters mentioned above or any aspect of our audit, please do not hesitate to contact us.

Yours faithfully
For, Manubhai & Shah LLP
Chartered Accountants


Gaurav Parmar
Partner



Manubhai & Shah LLP

Chartered Accountants

Independent Auditors' Report on the Quarterly and Year to Date Audited Standalone Financial Results of the 20 Microns Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
20 Microns Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of 20 Microns Limited (the "Company"), for the quarter and year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the standalone net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit* of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Management's and Board of Director's Responsibilities for the Statement

These Standalone financial results have been prepared on the basis of the standalone annual financial statements for the year ended March 31, 2025.

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The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a



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material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matters

Attention is drawn to the fact that the figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year, as reported in these Standalone Financial Results are the balancing figures between the audited figures in respect of full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year, which were subject to limited review.

For, Manubhai & Shah LLP
Chartered Accountants
Firm Registration No.: 106041W/W100136

Place: Waghodia, Vadodara

Date: 23/05/2025



G R Parmar
Partner

Membership No.: 121462

UDIN: 25121462 BMLHHO8699



Manubhai & Shah LLP

Chartered Accountants

Independent Auditors' Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the 20 Microns Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
20 Microns Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of 20 Microns Limited (the "Holding Company") and its Subsidiaries and Associate companies (the Holding Company and its Subsidiaries and Associates together referred to as "the Group"), for the Quarter and Year Ended on March 31, 2025 ("the statement"), attached herewith, being submitted by Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements / consolidated financial statements / consolidated financial information of Subsidiaries and Associates referred to in other matter below, the Statement:

- (i) includes the results of following entities.
- 20 Microns Limited, Parent Company
 - 20 Microns Nano Minerals Limited, Subsidiary Company
 - 20 Microns SDN BHD, Subsidiary Company
 - 20 Microns FZE, Subsidiary Company
 - 20 MCC Private Limited, Subsidiary Company
 - 20 Microns Vietnam Limited, Stepdown Subsidiary Company
 - Goh Teik Lim Quarry SDN BHD, Stepdown Subsidiary Company
 - IQ Marble – SDN BHD, Stepdown Subsidiary Company
 - Dorfner – 20 Microns Private Limited, Associate Company
 - Sievert 20 Microns building Materials Private Limited, Associate Company
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit, total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025

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Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Director's Responsibilities for the Statement

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements for the year ended March 31, 2025.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.



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In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a



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material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the Securities Exchange Board of India under Regulations 33(8) of the Listing Regulations, to the extent applicable.



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Other Matters

The consolidated audited financial results and other financial information include the audited Financial Results of four subsidiaries (including consolidated financial statements / financial information of one subsidiary), whose Financial Results reflect Group's share of total assets (before consolidation adjustments) of Rs.15,474.34 lakhs as at March 31, 2025, Group's share of total revenue (before consolidation adjustments) of Rs. 2,723.00 lakhs and Rs. 13,323.93 lakhs, Group's share of total net profit/(loss) after tax (before consolidation adjustments) of Rs. (312.70) lakhs and Rs. 807.88 lakhs and Group's share of total comprehensive income/(Loss) (before consolidation adjustments) of Rs. (313.83) lakhs and Rs. 804.46 lakhs for the quarter ended March 31, 2025 and for the period from April 01, 2024 to March 31, 2025 respectively, and Group's share of cash-flows (before consolidation adjustments) of Rs. (127.45) Lakhs for the period from April 01, 2024 to March 31, 2025, as considered in the Consolidated Financial Results, which have been audited by their independent auditors.

The consolidated audited financial results and other financial information also include in respect of two associates[#] the Group's share of net profit/(loss) after tax of Rs. (15.50) lakhs and Rs. 0.34 lakhs and total comprehensive income/(loss) of Rs. (15.50) lakhs and Rs. 0.34 Lakhs for the quarter and year ended March 31, 2025, respectively, as considered in the Consolidated Financial Results, which have been audited by their independent auditors.

[#] one associate company was incorporated on 19/11/2024. The share of net profit/(loss) after tax and total comprehensive income/(loss) is considered for the period 19/11/2024 to 31/03/2025.

The independent auditor's report on Financial Results of these entities have been furnished to us and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.



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The Consolidated Financial Results include the result for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year, as reported in these Consolidated Financial Results are the balancing figures between the audited figures in respect of full financial year and the published consolidated year to date figures up to the end of the third quarter of the financial year, which were subject to limited review.



For, Manubhai & Shah LLP

Chartered Accountants

Firm Registration No.: 106041W/W100136

Place: Waghodia, Vadodara

Date: 23/05/2025

A handwritten signature in blue ink, appearing to read "G R Parmar".

G R Parmar
Partner

Membership No.: 121462

UDIN: 25121462 BMLHH P2413

20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India
Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

Sr. No.	Particulars	(Rs. In Lakhs except EPS)				
		Quarter Ended on			Year Ended on	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	19,842.34	18,597.13	18,692.78	79,491.98	67,245.00
II	Other Income	201.74	129.73	196.74	917.07	853.71
III	Total Income (I+II)	20,044.08	18,726.86	18,889.52	80,409.05	68,098.71
IV	Expenses					
	(a) Cost of Materials Consumed	10,002.63	10,191.77	9,840.62	42,410.77	35,684.48
	(b) Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	300.87	(578.35)	301.07	(443.49)	(72.35)
	(c) Employee Benefits Expenses	1,582.55	1,602.65	1,390.98	6,382.87	5,410.07
	(d) Finance Costs	432.42	440.57	298.28	1,572.66	1,292.05
	(e) Depreciation and Amortisation Expenses	391.79	399.06	293.41	1,506.76	1,158.88
	(f) Other Expenses	5,474.10	5,223.49	5,085.49	21,406.31	17,651.18
	Total Expenses	18,184.36	17,279.20	17,209.85	72,835.88	61,124.32
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	1,859.72	1,447.66	1,679.67	7,573.17	6,974.39
VI	Exceptional Items					
	Labour Claims Settlement (Refer note 8 to the Financial Results)	24.95	92.05	-	203.50	-
	Loss due to cyclone	-	-	-	-	155.56
VII	Profit / (Loss) before Tax (V-VI)	1,834.77	1,355.61	1,679.67	7,369.67	6,818.83
VIII	Tax Expenses					
	(a) Current Tax	469.41	337.67	463.24	1,828.09	1,750.26
	(b) Deferred Tax	(107.00)	11.58	0.36	(94.41)	53.30
	Total Tax Expenses	362.41	349.25	463.59	1,733.68	1,803.56
IX	Profit / (Loss) for the Period (VII-VIII)	1,472.36	1,006.36	1,216.07	5,635.98	5,015.27
X	Other Comprehensive Income (Net of tax)	621.25	(2.94)	625.11	590.48	617.52
XI	Total Comprehensive Income for the Period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	2,093.61	1,003.42	1,841.19	6,226.46	5,632.79
XII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,764.33	1,764.33	1,764.33	1,764.33	1,764.33
XIII	Reserves (Excluding Revaluation Reserve) as shown in the audited balance sheet	-	-	-	36,348.71	30,563.33
XIV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised for quarter ended					
	1) Basic	4.17	2.85	3.45	15.97	14.21
	2) Diluted	4.17	2.85	3.45	15.97	14.21

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors
20 Microns Limited



Place : Waghodia, Vadodara
Date : 23.05.2025

Rajesh C Parikh
Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India
Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2025

(Rs. In Lakhs)

Particulars	As At 31-03-2025	As At 31-03-2024
	Audited	Audited
I. ASSETS		
1 Non-Current Assets		
(a) Property, Plant And Equipment & Intangible Assets		
(i) Property, Plant And Equipment	20,599.05	18,869.77
(ii) Capital Work In Progress	593.20	1,192.73
(iii) Right of Use Assets	1,020.62	188.18
(iv) Intangible Assets	67.77	84.97
(v) Intangible assets under development	20.35	-
(b) Investments In Subsidiaries and Associate	5,036.88	2,581.15
(c) Financial Assets		
(i) Investments	2,258.49	1,694.09
(ii) Other Financial Assets	539.77	441.63
(d) Other Non-Current Assets	434.13	709.35
Total Non-Current Assets	30,570.26	25,761.87
2 Current Assets		
(a) Inventories	12,958.07	8,802.71
(b) Financial Assets		
(i) Trade Receivables	12,531.25	11,255.22
(ii) Cash And Cash Equivalents	1,741.66	3,359.06
(iii) Bank Balances Other Than (ii) Above	547.37	542.40
(iv) Loans	12.47	17.77
(v) Other Financial Assets	297.35	336.02
(c) Other Current Assets	2,109.86	2,109.98
(d) Asset held for sale	288.13	288.13
Total Current Assets	30,486.16	26,711.29
TOTAL ASSETS (1+2)	61,056.42	52,473.18
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,764.33	1,764.33
(b) Other Equity	36,348.71	30,563.33
Total Equity	38,113.04	32,327.65
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,745.10	1,186.61
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	-	-
Total outstanding dues of Creditors other than Micro and Small Enterprise	-	-
(iii) Lease Liabilities	856.56	141.83
(iv) Other Financial Liabilities	47.82	50.80
(b) Provisions	78.92	54.48
(c) Deferred Tax Liabilities (Net)	2,471.88	2,624.41
Total Non-Current Liabilities	5,200.28	4,058.13
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,122.40	8,417.59
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	3,768.68	3,712.58
Total outstanding dues of Creditors other than Micro and Small Enterprise	2,191.98	2,144.66
(iii) Lease liability	237.66	65.83
(iv) Other Financial Liabilities	1,055.94	1,236.37
(b) Other Current Liabilities	229.22	336.50
(c) Provisions	66.51	4.08
(d) Current Tax Liabilities (Net)	70.72	169.78
Total Current Liabilities	17,743.11	16,087.39
Total Liabilities	22,943.38	20,145.52
TOTAL EQUITY AND LIABILITIES (1+2)	61,056.42	52,473.18

See accompanying Notes to the Financial Results



Place : Waghodia, Vadodara
Date : 23.05.2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C. Parikh

Rajesh C. Parikh
Chairman and Managing Director
DIN : 00041610



20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India

Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

AUDITED STANDALONE STATEMENT OF CASHFLOWS FOR YEAR ENDED 31-03-2025

(Rs. In Lakhs)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	7,369.67	6,818.84
Adjustments for:		
Depreciation, Amortisation and Impairment expense	1,506.76	1,158.88
Loss on sale/disposal of Property, Plant and Equipment (net)	(2.22)	52.87
Bad Debts Written Off	0.96	0.05
Provision made/reversed for Doubtful Debts (Trade Receivables)	21.69	
Effect of foreign exchange gain/loss	15.99	(3.39)
Finance Costs	1,572.66	1,252.17
Provision/liability no longer required written back	(84.64)	(54.98)
Debit balance written off	24.69	5.03
Dividend Income	(195.04)	(81.86)
Interest Income	(62.01)	(62.28)
Operating Profit before Working Capital Changes	10,168.51	9,085.34
Changes in Working Capital		
Adjustments for (Increase) / Decrease in Operating Assets:		
Trade Receivables	(1,339.72)	(2,297.64)
Other - Non Current Assets	-	4.00
Other Financial Assets-Non-current	(97.85)	(89.19)
Short Terms Loans and Advances	5.30	(16.16)
Other Current Assets	17.96	169.47
Other Financial Assets-Current	38.67	(32.09)
Inventories	(4,155.36)	(430.54)
	(5,531.00)	(2,692.14)
Adjustments for Increase / (Decrease) in Operating Liabilities:		
Trade Payables	106.59	(1,230.17)
Other Current Liabilities	(22.63)	103.53
Other Financial Current Liabilities	(183.25)	312.78
Other Financial Non-current Liabilities	(2.98)	8.57
Short-Term Provisions	54.82	23.45
	(47.45)	(781.84)
Cash Generated from Operations	4,590.06	5,611.36
Direct Tax paid (Net of Refunds)	(1,945.00)	(1,589.65)
Net Cash from Operating Activities	2,645.06	4,021.71
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances.	(2,233.52)	(1,993.20)
Proceeds from sale of Property, plant and equipments	95.35	26.08
(Deposit) in /Maturity of Deposits with original maturity of more than three months	(5.26)	(46.00)
Investment in the Equity Shares in Subsidiary and Associate	(2,455.73)	-
Interest Income	62.01	62.28
Dividend Income	195.04	81.86
Net Cash used in Investing Activities	(4,342.12)	(1,868.98)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long-Term Borrowings (Net)	558.48	(610.74)
Proceeds/(Repayment) of Short-Term Borrowings [Including current maturities of long term debt] (Net)	1,704.81	2,119.93
Payment of Lease Liability	(169.91)	(68.52)
Finance Cost Paid	(1,572.66)	(1,252.17)
Dividend Paid	(441.08)	(264.65)
Net Cash From/ (Used in) Financing Activities	79.65	(76.14)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(1,617.40)	2,076.58
Cash and Cash Equivalents at the beginning of the year	3,359.06	1,282.48
Cash and Cash Equivalents at the end of the year	1,741.66	3,359.06

Note: The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows".

See accompanying Notes to the Financial Results



Place : Waghodia, Vadodara
Date : 23.05.2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C. Parikh
Chairman and Managing Director
DIN : 00041610



20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India

Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

Notes to the Statement of Standalone Financial Results for the Quarter and Year Ended on 31st March, 2025

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on May 23, 2025. The above results for the year ended March 31, 2025 have been audited by the Statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement has been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (India Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The figures for the last quarter of the current year and previous year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and published year to date figures upto the end of the third quarter of the relevant Financial Year, which were subjected to limited review by Statutory Auditors.
- 3 The Company hereby declares that the Auditors have issued Audit Report with an unmodified opinion on annual financial results for the year ended March 31, 2025
- 4 The Company through its wholly-owned subsidiary, 20 Microns SDN BHD, has acquired controlling equity interest on 30th December, 2024, in GTLQ SDN BHD & IQ Marbles SDN BHD, a limestone extraction and processing businesses based in Ipoh, Malaysia. GTLQ SDN BHD possesses a quarry with high-purity limestone reserves and is also engaged in the extraction and processing of limestone while IQ Marbles SDN BHD possesses a strategic land adjacent to GTLQ quarry and the same is proposed to be used for limestone processing operations of GTLQ.
- 5 The Company has invested in Sievert 20 Microns Building Materials Private Limited (the "Sievert") acquiring 40% stake at a consideration of Rs. 200.00 lakhs consisting of 20,00,000 Equity Shares of Rs. 10 each with effect from 19/11/2024. Sievert Company is incorporated to carry on the business of production of Construction Chemicals and Building Material related products.
- 6 The Company primarily operates in the segment of Micronised Minerals. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not relevant to the Company.
- 7 The Board of Directors has recommended a Dividend of Rs. 1.25 per equity share of face value of Rs. 5 each, Aggregating to Rs. 441.08 Lakhs.
- 8 The figure reflected as Exceptional Item presented under the head "Labour Claims Settlement" pertains to the old claims settled by the Company with labourers for cases filed against the Company under Section 33C(2) in the Labour Court and under Section 17B in the High Court. These claims pertain to disputes regarding wages, benefits, and other entitlements related to prior years.
- 9 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.



Place : Waghodia, Vadodara

Date : 23/05/2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India
Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025						
Sr. No.	Particulars	[Rs. in Lakhs except EPS]				
		Quarter Ended on			Year Ended on	
		31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
I	Revenue from Operations	22,740.52	21,465.04	21,234.26	91,278.52	77,749.29
II	Other Income	23.15	143.14	109.26	427.08	450.32
III	Total Revenue (I + II)	22,763.67	21,608.18	21,343.52	91,705.60	78,199.61
IV	Expenses					
	(a) Cost of Materials Consumed	11,421.35	11,169.59	11,299.68	47,807.96	41,550.19
	(b) Purchases of Stock in trade	610.31	196.29	(24.28)	1,238.52	95.41
	(c) Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	371.87	(265.68)	216.72	(408.34)	(96.08)
	(d) Employee Benefits Expenses	1,855.18	1,896.07	1,620.78	7,498.43	6,360.38
	(e) Finance Costs	476.73	525.55	464.25	1,816.11	1,686.08
	(f) Depreciation and Amortisation Expenses	495.73	472.78	371.12	1,825.82	1,434.93
	(g) Other Expenses	5,583.57	5,845.08	5,467.41	23,454.16	19,329.91
	Total Expenses	20,814.74	19,839.68	19,415.67	83,232.66	70,360.82
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	1,948.93	1,768.50	1,927.85	8,472.93	7,838.79
VI	Exceptional Items					
	Labour Claims Settlement (Refer note 8 to the Financial Results)	24.95	92.05	-	203.50	-
	Loss due to cyclone	-	-	-	-	155.56
VII	Profit / (Loss) before Tax (V-VI)	1,923.98	1,676.45	1,927.85	8,269.43	7,683.22
VIII	Add: Share of net profit/(loss) of equity accounted investee	(15.50)	8.86	4.83	0.34	15.26
IX	Profit Before Tax (VII - VIII)	1,908.48	1,685.31	1,932.68	8,269.77	7,698.49
X	Tax Expenses					
	(a) Current Tax	454.09	399.62	551.42	2,076.99	2,012.48
	(b) Deferred Tax	(66.81)	(6.44)	14.61	(55.68)	69.98
	Total Tax Expenses	387.28	393.17	566.03	2,021.31	2,082.45
XI	Profit / (Loss) for the Period (IX-X)	1,521.20	1,292.13	1,366.65	6,248.47	5,616.03
	Profit/(Loss) for the period attributable to					
	Owners of the Company	1,522.01	1,288.87	1,364.42	6,237.63	5,606.98
	Non-Controlling Interest	(0.81)	3.27	2.23	10.84	9.05
XII	Other Comprehensive Income (after tax)	620.12	1.11	635.55	587.06	626.81
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	2,141.32	1,293.24	2,002.20	6,835.53	6,242.84
	Total comprehensive income for the period attributable to					
	Owners of the Company	2,142.16	1,289.86	1,999.83	6,824.78	6,233.69
	Non-Controlling Interest	(0.84)	3.38	2.37	10.75	9.16
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,764.33	1,764.33	1,764.33	1,764.33	1,764.33
XIV	Reserves (Excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year	-	-	-	41,172.04	33,531.03
XV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised					
	1) Basic	4.31	3.65	3.87	17.68	15.89
	2) Diluted	4.31	3.65	3.87	17.68	15.89
	See accompanying Notes to the Financial Results					



Place : Waghodia, Vadodara
Date : 23.05.2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C Parikh
Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



20 MICRONS LIMITED

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AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2025

(Rs. In Lakhs)

Particulars	As At 31/03/2025	As At 31/03/2024
	Audited	Audited
I. ASSETS		
1 Non-Current Assets		
(a) Property, Plant And Equipment & Intangible Assets		
(i) Property, Plant and Equipment	27,011.01	20,526.88
(ii) Capital Work in Progress	909.19	1,225.91
(iii) Right of Use Assets	1,277.62	545.67
(iv) Intangible Assets	124.36	150.05
(v) Intangible Assets under Development	20.35	-
(b) Investments in Associates	245.80	45.46
(c) Financial Assets		
(i) Investments	2,258.49	1,694.09
(ii) Other Financial Assets	1,199.01	642.44
(d) Deferred Tax Asset	126.10	136.36
(e) Other Non-Current Assets	763.35	821.44
Total Non-Current Assets	33,935.28	25,788.31
2 Current Assets		
(a) Inventories	15,977.20	11,282.88
(b) Financial Assets		
(i) Trade Receivables	14,322.76	12,552.10
(ii) Cash and Cash Equivalents	3,129.82	4,874.67
(iii) Bank Balances other than (ii) above	905.32	1,155.58
(iv) Loans	20.45	25.48
(v) Other Financial Assets	255.37	467.56
(c) Other Current Assets	2,616.53	2,545.08
(d) Asset Held For Sale	288.13	288.13
Total Current Assets	37,515.58	33,191.48
TOTAL ASSETS	71,450.86	58,979.79
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,764.33	1,764.33
(b) Other Equity	41,172.04	33,531.03
Equity Attributable to Equity Holders of the Parent	42,936.38	35,295.37
2 Non Controlling Interest	469.06	114.40
3 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,220.79	1,241.25
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	-	-
Total outstanding dues of Creditors other than Micro and Small Enterprise	-	-
(iii) Lease Liabilities	994.50	372.68
(iv) Other Financial Liabilities	47.82	50.80
(b) Provisions	89.97	64.46
(c) Deferred Tax Liabilities (Net)	2,761.67	2,886.89
Total Non-Current Liabilities	6,114.74	4,616.07
4 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12,887.38	10,320.78
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	3,784.43	3,804.07
Total outstanding dues of Creditors other than Micro and Small Enterprise	3,053.28	2,398.93
(iii) Lease liability	379.95	202.22
(iv) Other Financial Liabilities	1,225.03	1,416.63
(b) Other Current Liabilities	413.38	635.43
(c) Provisions	74.72	6.10
(d) Current Tax Liabilities (Net)	112.49	169.78
Total Current Liabilities	21,930.68	18,953.96
Total Liabilities	28,045.42	23,570.02
TOTAL EQUITY AND LIABILITIES	71,450.86	58,979.79

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C Parikh

Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



Place : Waghodia, Vadodara
Date : 23.05.2025



20 MICRONS LIMITED

Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India
Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

AUDITED CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31-03-2025

(Rs. In Lakhs)

Particulars	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	8,269.43	7,683.22
Adjustments for:		
Depreciation, Amortisation and Impairment expense	1,825.82	1,434.93
Loss on sale/disposal of Property, Plant and Equipment (Net)	(2.26)	30.56
Gain on Derecognition of Lease Assets and Liabilities	(0.27)	(5.85)
Bad Debts Written Off/Provision	22.65	0.39
Effect of unrealised foreign exchange gain/loss	15.99	0.37
Finance Costs	1,816.11	1,646.21
Provision/liability no longer required written back	(98.02)	(61.68)
Debit Balance Written Off	28.14	11.08
Exchange Difference on Consolidation	135.55	(31.51)
Interest Income	(131.32)	(104.93)
Operating Profit before Working Capital Changes	11,881.82	10,602.79
Changes in Working Capital		
Adjustments for (Increase) / Decrease in Operating Assets:		
Trade Receivables	(1,837.78)	(2,815.32)
Other - Non Current Assets	-	4.00
Other Financial Assets-Non-current	(556.57)	213.81
Short Terms Loans and Advances	5.03	(284.65)
Other Current Assets	(44.92)	390.68
Other Financial Assets-Current	212.18	(83.08)
Inventories	(4,694.32)	240.97
	(6,916.37)	(2,333.58)
Adjustments for Increase / (Decrease) in Operating Liabilities:		
Trade Payables	637.87	(1,676.16)
Other Current Liabilities	(124.02)	215.01
Other Financial Non Current Liabilities	(5.79)	7.36
Other Financial Current Liabilities	(191.60)	308.82
Short-Term Provisions	32.01	40.97
Non - Current Provisions	25.51	64.46
	373.98	(1,039.54)
Cash Generated from Operations	5,339.43	7,229.67
Direct Tax Paid (Net of Refunds)	(2,160.81)	(1,785.33)
Net Cash from Operating Activities	3,178.62	5,444.34
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances.	(7,668.00)	(1,988.19)
Investment in the Equity Shares in Associate	(200.00)	-
(Deposit) in /Maturity of Deposits with original maturity of more than three months	250.26	(189.67)
Bargain Gain & Non-Controlling Interest on acquisition of control in subsidiaries	1,465.68	-
Interest Income	131.32	104.93
Proceeds from sale of Property, plant and equipments	136.22	26.08
Dividend Paid	(441.08)	(264.65)
Net Cash used in Investing Activities	(6,325.61)	(2,311.50)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long-Term Borrowings (Net)	979.54	(615.68)
Proceeds/(Repayment) of Short-Term Borrowings [Including current maturities of long term debt] (Net)	2,566.59	1,985.81
Payment of Lease Liability	(327.90)	(10.27)
Finance cost	(1,816.10)	(1,646.21)
Net Cash From/(used in) Financing Activities	1,402.14	(286.35)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(1,744.84)	2,846.48
Cash and Cash Equivalents at the beginning of the year	4,874.67	2,028.19
Cash and Cash Equivalents at the end of the year	3,129.82	4,874.67

Note: The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows".
See accompanying Notes to the Financial Results



Place : Waghodia, Vadodara
Date : 23.05.2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C Parikh
Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



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Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

Notes to the statement of Consolidated Financial Results for the Quarter and Year Ended As On 31-03-2025

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on May 23, 2025. The above results for the year ended March 31, 2025 have been audited by the Statutory Auditors of the group in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement has been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (India Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The figures for the last quarter of the current year and previous year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and published year to date figures upto the end of the third quarter of the relevant Financial Year, which were subjected to limited review by Statutory Auditors.
- 3 The Group hereby declares that the Auditors have issued Audit Report with an unmodified opinion on annual financial results for the year ended March 31, 2025
- 4 The Holding Company through its wholly-owned subsidiary, 20 Microns SDN BHD, has acquired controlling equity interest on 30th December, 2024, in GTLQ SDN BHD & IQ Marbles SDN BHD, a limestone extraction and processing businesses based in Ipoh, Malaysia. GTLQ SDN BHD possesses a quarry with high-purity limestone reserves and is also engaged in the extraction and processing of limestone while IQ Marbles SDN BHD possesses a strategic land adjacent to GTLQ quarry and the same is proposed to be used for limestone processing operations of GTLQ.
- 5 The Holding Company has invested in Sievert 20 Microns Building Materials Private Limited (the "Sievert") acquiring 40% stake at a consideration of Rs. 200.00 lakhs consisting of 20,00,000 Equity Shares of Rs. 10 each with effect from 19/11/2024. Sievert Company is incorporated to carry on the business of production of Construction Chemicals and Building Material related products.
- 6 The Group primarily operates in the segment of Micronised Minerals. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not relevant to the Company.
- 7 The Board of Directors of Parent company has recommended a Dividend of Rs. 1.25 per equity share of face value of Rs. 5 each, Aggregating to Rs. 441.08 Lakhs.
- 8 The figure reflected as Exceptional Item presented under the head "Labour Claims Settlement" pertains to the old claims settled by the Group with labourers for cases filed against the Company under Section 33C(2) in the Labour Court and under Section 17B in the High Court. These claims pertain to disputes regarding wages, benefits, and other entitlements related to prior years.
- 9 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.



Place : Waghodia, Vadodara
Date : 23.05.2025

For and on behalf of Board of Directors
20 Microns Limited

Rajesh C Parikh
Chairman and Managing Director
DIN : 00041610



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CIN: L99999GJ1987PLC009768

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Annexure 2

Sr. No.	Particulars	Details
a	Name of the target entity, details in brief such as size, turnover etc.	20 Microns Nano Minerals Limited, a subsidiary of 20 Microns Limited, is engaged in the extraction, processing, and Nano-sizing of high-purity minerals and specialty chemicals. Incorporated in India and the company has an annual turnover exceeding ₹100 crore.
b	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	Yes, the proposed acquisition is a Related Party Transaction as 20 Microns Limited is the holding company of 20 Microns Nano Minerals Limited. The promoter group has interest in both entities. The acquisition will be undertaken at arm's length pricing based on a valuation report issued by a registered valuer.
c	Industry to which the entity being acquired belongs	Extraction, processing, and Nano-sizing of high-purity minerals and specialty chemicals.
d	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The objective is to make 20 Microns Nano Minerals Limited a substantial holding subsidiary, enabling effective control, faster decision-making, and other strategic, operational, and potential tax benefits under applicable laws.
e	Brief details of any governmental or regulatory approvals required for the acquisition	No specific regulatory or governmental approvals are required.
f	Indicative time period for completion of the acquisition	Timeline is currently undetermined.
g	Nature of consideration	Consideration will be paid through banking channels.
h	Cost of acquisition or the price at which the shares are acquired	The acquisition price will be based on the valuation report issued by a registered valuer (Chartered Accountant), determining the fair market value. The final per-share price shall be in accordance with this valuation.
i	Percentage of acquired and/or acquired shareholding/control number of shares	Upon completion, 20 Microns Limited will hold 99.99% of the equity shares, thereby making 20 Microns Nano Minerals Limited a substantial holding subsidiary.

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j	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information	<p>20 Microns Nano Minerals Limited is engaged in mineral processing and specialty chemical production. It was incorporated in India.</p> <p>Financial performance:</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Year</th> <th>Gross Turnover</th> <th>PAT</th> </tr> </thead> <tbody> <tr> <td>FY 2024-25</td> <td>10420.27</td> <td>557.16</td> </tr> <tr> <td>FY 2023-24</td> <td>9213.86</td> <td>324.40</td> </tr> <tr> <td>FY 2022-23</td> <td>8805.16</td> <td>512.07</td> </tr> </tbody> </table>	Year	Gross Turnover	PAT	FY 2024-25	10420.27	557.16	FY 2023-24	9213.86	324.40	FY 2022-23	8805.16	512.07
Year	Gross Turnover	PAT												
FY 2024-25	10420.27	557.16												
FY 2023-24	9213.86	324.40												
FY 2022-23	8805.16	512.07												

Annexure 3

Sr. No.	Particular	Description
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment of Mrs. Sejal R. Parikh (DIN: 00140489), Whole-Time Director. Her current term of three years is set to expire on May 15, 2025.
2	Date of appointment / reappointment / cessation (as applicable) & term of appointment /re-appointment;	Based on the recommendation of the Nomination and Remuneration Committee, the Board has re-appointed Mrs. Sejal R. Parikh as a Whole-Time Director for a further term of three (3) years, effective from May 16, 2025, subject to approval of shareholders at the 38th Annual General Meeting. Her office shall be liable to retire by rotation.
3	Brief profile (in case of appointment);	Mrs. Sejal R. Parikh holds a Bachelor's degree in Production Engineering and a Post Graduate Diploma in Business Administration. She has two years of experience as a Trainee Engineer in the Planning Department of GMM Pfaudler Limited, a glass-lined equipment manufacturing company. She has also been involved in heritage preservation projects under the Maharaja Sayajirao University, Vadodara.
4	Disclosure of relationships between directors (in case of appointment of a director).	Mrs. Sejal R. Parikh is the spouse of Mr. Rajesh Parikh, who is the Chairman & Managing Director of the Company.

Note: Mrs. Sejal Parikh (DIN 00140489) is not debarred from holding the office of Director by virtue of any order of SEBI or any other such authority and she is not disqualified to be re-appointed as a Director.

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Annexure 4

Sr. No.	Particular	Description
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Mr. Prem Kumar Taneja (DIN: 00010589) as an Additional Director (Non-Executive, Independent).
2	Date of appointment / reappointment / cessation (as applicable) & term of appointment /re-appointment;	<p>The Board, on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Prem Kumar Taneja as an Additional Director (Non-Executive, Independent) effective May 23, 2025. He shall hold office until the next General Meeting or three months from the date of appointment, whichever is earlier.</p> <p>It is proposed to appoint him as an Independent Director for a term of five consecutive years from May 23, 2025 to May 22, 2030, not liable to retire by rotation, subject to approval of shareholders at the 38th AGM.</p>
3	Brief profile (in case of appointment);	<p>Mr. Taneja is currently President of GSFC University. He was also Director General, Gujarat Institute of Disaster Management, Gandhinagar, Gujarat and Director with SAARC Disaster Management Centre (IU), Gandhinagar, Gujarat after his superannuation in the year 2017.</p> <p>Mr. Taneja has a Bachelor of Technology Degree in Electronics and Communications from Indian Institute of Technology (IIT) Roorkee, India. He joined Indian Administrative Services (IAS) in 1984 and superannuated as Additional Chief Secretary, Industries & Mines Department, GoG in 2017. He has more than four (4) decades of rich and varied experience in the field of Public Service & Institutions Building, Governance, Administration and Business Management.</p> <p>He worked with Government of Gujarat in several capacities namely Additional Chief Secretary, Industries and Mines Department, Additional Chief Secretary, Home Department, Additional Chief Secretary, Forest and Environment Department, Principal Secretary, Health & Family Welfare Department and many other assignments at senior administrative positions with Government of India, Government of Gujarat including Chairman/MD of several Government of Gujarat Promoted Undertakings/Companies.</p> <p>Having worked in various departments/ sectors like Industries & Mines, Home, Forest & Environment, Health</p>

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		<p>& Family Welfare Chemicals and Fertilizers, Energy, Water Supply, Electronics and Information Technology in Gujarat State and Government of India, he has allowed him to gain varied and valuable experience. He has also led several Govt. of Gujarat Promoted Companies as Managing Director, Chairman and Director for more than a decade. Some of them are GSFC, GACL, GSECL, GUVNL and Bhavnagar Energy Company limited (BECL), GMDC etc.</p> <p>He was instrumental in turning around GACL and the erstwhile GEB, which was unbundled into Seven State owned corporations. He has also been awarded "Outstanding Manager of the Year Award" by Ahmedabad Management Association (AMA) in 2005 as MD, GACL. Further, other business enterprises were also bestowed with various awards instituted by Govt. of India and other reputed organisations when he was heading these Govt. promoted companies.</p> <p>Further, Mr. Taneja has been functioning as Independent Director with listed and un-listed companies for the last 7 years after his superannuation from Govt. of Gujarat.</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Prem Kumar Taneja is not related to any of the Directors of the Company.

Note: Mr. Prem Kumar Taneja (DIN 00010589) is not debarred from holding the office of Director by virtue of any order of SEBI or any other such authority and he is not disqualified to be re-appointed as a Director.

Annexure 5

Sr. No.	Particular	Description
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of M/s. Parikh Dave & Associates, Practicing Company Secretaries (FRN: P2006GJ009900) as the Secretarial Auditors of the Company.
2	Date of appointment / reappointment / cessation (as applicable) & term of appointment /re-appointment;	Appointed at the Board Meeting held on May 23, 2025, for a term of five consecutive financial years from FY 2025-26 to FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting.
3	Brief profile (in case of appointment);	Parikh Dave & Associates is a Peer reviewed firm of Practicing Company Secretaries in existence for more than 18 years. The firm consist of senior Partner Mr. Umesh Parikh who is having more than 30 years of experience and proficiency in listed company

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		compliances, Secretarial Audits, Due Diligence, Merger & Amalgamation and other strategic corporate restructurings. Mr. Uday Dave, Partner adds up the zeal and innovative ideas and looks after incorporation, NBFC compliances, PE Investment transaction etc. Their clientele includes private, public, listed and MNCs, government and NBFC entities.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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Tele./Fax: +91 265 2333755 **Web:** www.20microns.com **E-mail:** baroda@20microns.com
CIN : L99999GJ1987PLC009768

May 23, 2025

To,
The Secretary,
BSE Ltd.
25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code - 533022

To,
Asst. Vice President,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot C/1, G Block
Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051
Symbol - 20MICRONS

Sub: Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration of Audit Reports with unmodified opinion for the financial year ended March 31, 2025

Dear Sir,

Incompliance with Regulation 33(3)(d) and 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declare that the Statutory Auditors of the Company, M/s. Manubhai & Shah LLP, Chartered Accountants have issued an Audit Report with an unmodified opinion on audited financial results of the Company (standalone & consolidated) for the quarter and year ended March 31, 2025.

This is for your information and further dissemination.

Kindly take the above information on your record and acknowledge it.

Thanking you,

Yours faithfully,
20 Microns Limited




Nihad Baluch
Group CFO