

# 20 MICRONS<sup>®</sup> 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](mailto:co_secretary@20microns.com) | Website: [www.20microns.com](http://www.20microns.com)

November 7, 2025

To,  
The Secretary,  
**BSE Ltd.**  
25<sup>th</sup> 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 November 7, 2025

Dear Sir/Madam,

Pursuant to Regulations 30 and 33, read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of 20 Microns Limited at its meeting held today, i.e., Friday, November 7, 2025, inter alia, considered and approved the following items of business:

### 1) Financial Result

The **Board approved** the Unaudited Financial Results (Standalone and Consolidated) of the Company for the **quarter and half year ended September 30, 2025**, along with the Limited Review Report issued by the Statutory Auditors.

Copies of the following are enclosed as **Annexure – A**:

- a) Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2025; and
- b) Limited Review Report of the Statutory Auditors thereon.

The said results are also being uploaded on the Company's website at [www.20microns.com](http://www.20microns.com)

- 2) The Board approved the **acquisition of 14 equity shares of 20 Microns (Malaysia) Sdn. Bhd. ("20ML Malaysia")**, a foreign subsidiary of the Company, from its minority shareholder, Mr. Krishnaji Rao. Upon completion of this transaction, the Company's shareholding in 20ML Malaysia will increase **from 99.9987% to 100%**, thereby making it a **wholly-owned subsidiary of 20 Microns Limited**.

One equity share will continue to be held by Mr. Rao as a nominee on behalf of the Company, in compliance with the statutory requirements under Malaysian law.

The relevant details of the transaction, as required under Regulation 30 of the SEBI (LODR) Regulations, 2015, are enclosed as **Annexure – B**.

# 20 MICRONS<sup>®</sup> L I M I T E D

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

**Ph.:** +91 75 748 06350 | **E-Mail:** [co\\_secretary@20microns.com](mailto:co_secretary@20microns.com) | **Website:** [www.20microns.com](http://www.20microns.com)

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The meeting of the Board of Directors **commenced at 12:30 p.m. and concluded at 03:45 p.m.**

The above information is also available on the Company's website at [www.20microns.com](http://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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

TO  
THE BOARD OF DIRECTORS,  
20 MICRONS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results (the "Statement") of **20 Microns Limited** (the "Company") for the Quarter and Six months Ended September 30, 2025, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended ("the Regulations).
2. This Statement, which is the responsibility of Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on Statement based on our review.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

G-R Parmar  
Partner

Membership No.: 121462

UDIN: 25121462BM LHM26507

Place: Ahmedabad

Date: 07/11/2025

Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878

Regd. Office : G-4, Capstone, Opp. Chirag Motors, Sheth Mangaldas Road, Ellisbridge, Ahmedabad - 380 006.  
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Ahmedabad • Mumbai • New Delhi • Rajkot • Jamnagar • Vadodara • Surat • Gandhinagar • Udaipur • Indore

**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2025							
Sr. No.	Particulars	(Rs. In Lakhs except EPS)					
		Quarter Ended on			Six Months Ended		Year Ended on
		30-09-2025 Un-audited	30-06-2025 Un-audited	30-09-2024 Unaudited	30-09-2025 Un-audited	30-09-2024 Un-audited	31-03-2025 Audited
I	Revenue from Operations	19,760.39	21,765.83	20,976.64	41,526.23	41,052.51	79,491.98
II	Other Income	181.84	168.71	199.77	350.55	585.59	917.07
III	<b>Total Income (I+II)</b>	<b>19,942.23</b>	<b>21,934.54</b>	<b>21,176.41</b>	<b>41,876.77</b>	<b>41,638.10</b>	<b>80,409.05</b>
IV	<b>Expenses</b>						
	(a) Cost of Materials Consumed	10,281.35	11,180.07	11,084.38	21,461.42	22,216.37	42,410.77
	(b) Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	68.96	153.52	82.53	222.48	(166.02)	(443.49)
	(c) Employee Benefits Expenses	1,738.49	1,823.28	1,626.43	3,561.76	3,284.17	6,382.87
	(d) Finance Costs	365.81	402.16	380.85	767.97	699.67	1,572.66
	(e) Depreciation and Amortisation Expenses	443.27	398.15	387.56	841.42	715.91	1,506.76
	(f) Other Expenses	5,152.14	5,923.76	5,579.58	11,075.91	10,708.72	21,406.31
	<b>Total Expenses</b>	<b>18,050.01</b>	<b>19,880.95</b>	<b>19,141.32</b>	<b>37,930.96</b>	<b>37,458.82</b>	<b>72,835.88</b>
V	<b>Profit / (Loss) before Exceptional Items and Tax ( III - IV )</b>	<b>1,892.22</b>	<b>2,053.59</b>	<b>2,035.09</b>	<b>3,945.81</b>	<b>4,179.28</b>	<b>7,573.17</b>
VI	<b>Exceptional Items</b>			-			
	Labour Claims Settlement (Refer note 4 to the Financial Results)	-	3.30		3.30	-	203.50
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>1,892.22</b>	<b>2,050.29</b>	<b>2,035.09</b>	<b>3,942.51</b>	<b>4,179.28</b>	<b>7,369.67</b>
VIII	<b>Tax Expenses</b>						
	(a) Current Tax	505.30	528.35	504.23	1,033.65	1,021.01	1,828.09
	(b) Deferred Tax	(15.64)	(2.54)	0.81	(18.19)	1.01	(94.41)
	<b>Total Tax Expenses</b>	<b>489.66</b>	<b>525.80</b>	<b>505.04</b>	<b>1,015.46</b>	<b>1,022.02</b>	<b>1,733.68</b>
IX	<b>Profit / (Loss) for the Period (VII-VIII)</b>	<b>1,402.56</b>	<b>1,524.49</b>	<b>1,530.05</b>	<b>2,927.05</b>	<b>3,157.26</b>	<b>5,635.99</b>
X	<b>Other Comprehensive Income (Net of tax)</b>	41.76	(73.80)	(26.02)	(32.04)	(27.83)	590.48
XI	<b>Total Comprehensive Income for the Period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)</b>	<b>1,444.32</b>	<b>1,450.69</b>	<b>1,504.03</b>	<b>2,895.01</b>	<b>3,129.43</b>	<b>6,226.46</b>
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	1,764.33
XIII	Reserves (Excluding Revaluation Reserve) as shown in the audited balance sheet	-	-	-	-	-	36,348.71
XIV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised for quarter ended						
	1) Basic	3.97	4.32	4.34	8.30	8.95	15.97
	2) Diluted	3.97	4.32	4.34	8.30	8.95	15.97

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors  
20 Microns Limited

**20 Microns Limited**

*Rajesh C. Parikh*  
Chairman & Managing Director

Rajesh C Parikh  
Chairman and Managing Director  
DIN : 00041610



Place : Waghodia, Vadodara  
Date : 07/11/2025

**20 MICRONS LIMITED**

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

**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2025**

(Rs. In Lakhs)

Particulars	As At 30-09-2025	As At 31-03-2025
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant And Equipment & Intangible Assets		
(i) Property, Plant And Equipment	20,543.72	20,599.05
(ii) Capital Work In Progress	888.78	593.20
(iii) Right of Use Assets	851.15	1,020.62
(iv) Intangible Assets	64.97	67.77
(v) Intangible assets under development	27.25	20.35
(b) Investments In Subsidiaries and Associate	5,561.96	5,036.88
(c) Financial Assets		
(i) Investments	2,258.49	2,258.49
(ii) Other Financial Assets	626.21	539.77
(d) Other Non-Current Assets	302.55	434.13
<b>Total Non-Current Assets</b>	<b>31,125.09</b>	<b>30,570.26</b>
<b>2 Current Assets</b>		
(a) Inventories	12,389.39	12,958.07
(b) Financial Assets		
(i) Trade Receivables	12,768.14	12,531.25
(ii) Cash And Cash Equivalents	3,720.35	1,741.66
(iii) Bank Balances Other Than (ii) Above	566.77	547.37
(iv) Loans	11.03	12.47
(v) Other Financial Assets	150.14	297.35
(c) Other Current Assets	1,942.55	2,109.86
(d) Asset held for sale	288.13	288.13
<b>Total Current Assets</b>	<b>31,836.50</b>	<b>30,486.17</b>
<b>TOTAL ASSETS (1+2)</b>	<b>62,961.59</b>	<b>61,056.42</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	1,764.33	1,764.33
(b) Other Equity	38,802.64	36,348.71
<b>Total Equity</b>	<b>40,566.97</b>	<b>38,113.04</b>
<b>2 Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,554.04	1,745.10
(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	723.73	856.56
(iv) Other Financial Liabilities	56.00	47.82
(b) Provisions	115.99	78.92
(c) Deferred Tax Liabilities (Net)	2,442.92	2,471.88
<b>Total Non-Current Liabilities</b>	<b>4,892.68</b>	<b>5,200.27</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	10,047.81	10,122.40
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	3,402.97	3,768.68
Total outstanding dues of Creditors other than Micro and Small Enterprise	1,595.53	2,191.98
(iii) Lease liability	255.30	237.66
(iv) Other Financial Liabilities	1,447.01	1,055.94
(b) Other Current Liabilities	462.86	229.22
(c) Provisions	97.24	66.51
(d) Current Tax Liabilities (Net)	193.21	70.72
<b>Total Current Liabilities</b>	<b>17,501.94</b>	<b>17,743.11</b>
<b>Total Liabilities</b>	<b>22,394.62</b>	<b>22,943.38</b>
<b>TOTAL EQUITY AND LIABILITIES (1+2)</b>	<b>62,961.59</b>	<b>61,056.42</b>

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors  
20 Microns Limited

**20 Microns Limited**

  
Rajesh C. Parikh  
Chairman & Managing Director

Rajesh C. Parikh  
Chairman and Managing Director  
DIN : 00041610

Place : Waghodia, Vadodara  
Date : 07/11/2025

**20 MICRONS LIMITED**

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UNAUDITED STANDALONE STATEMENT OF CASHFLOWS FOR SIX MONTHS ENDED 30-09-2025

(Rs. In Lakhs)

Particulars	For the six months ended 30th September 2025	For the six months ended 30th September 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	3,942.51	4,179.28
<b>Adjustments for:</b>		
Depreciation, Amortisation and Impairment expense	841.42	715.91
Loss on sale/disposal of Property, Plant and Equipment (net)	(0.00)	-
Bad Debts Written Off	0.01	0.96
Provision made/reversed for Doubtful Debts (Trade Receivables)	14.07	-
Effect of foreign exchange gain/loss	22.54	2.81
Finance Costs	767.97	699.67
Provision/liability no longer required written back	(24.36)	(51.80)
Debit balance written off	13.39	0.96
Dividend Income	-	(195.04)
Interest Income	(23.83)	(18.16)
<b>Operating Profit before Working Capital Changes</b>	<b>5,553.71</b>	<b>5,334.59</b>
<b>Changes in Working Capital</b>		
<b>Adjustments for (Increase) / Decrease in Operating Assets:</b>		
Trade Receivables	(290.90)	(2,709.00)
Other - Non Current Assets	-	-
Other Financial Assets-Non-current	(86.23)	(62.63)
Short Terms Loans and Advances	1.45	2.64
Other Current Assets	(2.79)	(429.97)
Other Financial Assets-Current	147.21	83.89
Inventories	568.68	(4,383.52)
	<b>337.42</b>	<b>(7,498.60)</b>
<b>Adjustments for Increase / (Decrease) in Operating Liabilities:</b>		
Trade Payables	(960.27)	3,204.12
Other Current Liabilities	258.00	28.38
Other Financial Current Liabilities	393.21	278.50
Other Financial Non-current Liabilities	8.18	(2.95)
Short-Term Provisions	24.99	49.94
	<b>(275.90)</b>	<b>3,558.00</b>
<b>Cash Generated from Operations</b>	<b>5,615.23</b>	<b>1,393.98</b>
Direct Tax paid ( Net of Refunds)	(741.06)	(852.42)
<b>Net Cash from Operating Activities</b>	<b>4,874.17</b>	<b>541.56</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances.	(784.73)	(1,036.38)
Proceeds from sale of Property, plant and equipments	-	-
(Deposit) in /Maturity of Deposits with original maturity of more than three months	(19.61)	370.98
Investment in the Equity Shares in Subsidiary and Associate	(525.08)	(2,333.19)
Interest Income	23.83	18.16
Dividend Income	-	195.04
<b>Net Cash used in Investing Activities</b>	<b>(1,305.59)</b>	<b>(2,785.38)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/(Repayment) of Long-Term Borrowings (Net)	(191.05)	570.64
Proceeds/(Repayment) of Short-Term Borrowings [Including current maturities of long term debt] (Net)	(74.59)	(417.36)
Payment of Lease Liability	(115.19)	(90.80)
Finance Cost Paid	(767.97)	(699.67)
Dividend Paid	(441.08)	(441.08)
<b>Net Cash From/ (Used in) Financing Activities</b>	<b>(1,589.89)</b>	<b>(1,078.27)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>1,978.70</b>	<b>(3,322.09)</b>
Cash and Cash Equivalents at the beginning of the year	1,741.66	3,359.06
Cash and Cash Equivalents at the end of the year	3,720.35	36.97

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

For and on behalf of Board of Directors  
20 Microns Limited



20 Microns Limited

Rajesh C. Parikh  
Chairman & Managing Director

Rajesh C. Parikh  
Chairman and Managing Director  
DIN : 00041610

Place : Waghodia, Vadodara  
Date : 07/11/2025

## 20 MICRONS LIMITED

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

### Notes to the statement of Standalone Financial Results for the Quarter and Six Months Ended As At 30th September, 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 07th November, 2025. The above results for quarter and six months ended September 30, 2025 have been limited reviewed 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 second quarter of the current year and previous year as reported in these financial results are balancing figures between the published year to date figures upto the end of the second quarter and published year to date figures upto the end of the first quarter of the relevant Financial Year, which were subjected to limited review.
- 3 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.
- 4 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.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

For and on behalf of Board of Directors  
20 Microns Limited



20 Microns Limited

Rajesh C. Parikh  
Chairman & Managing Director

Rajesh C Parikh  
Chairman and Managing Director  
DIN : 00041610

Place : Waghodia, Vadodara  
Date : 07/11/2025

# Manubhai & Shah LLP

Chartered Accountants

## INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO,  
THE BOARD OF DIRECTORS,  
20 MICRONS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (Statement) of 20 Microns Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and share of the net *profit/(loss)* after tax and total comprehensive income of its' associates for the Quarter and Six months Ended September 30, 2025, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

- a. **20 Microns Limited**, Parent Company
- b. **20 Microns Nano Minerals Limited**, Subsidiary Company
- c. **20 MCC Private Limited**, Subsidiary Company
- d. **20 Microns SDN BHD**, Subsidiary Company
- e. **20 Microns FZE**, Subsidiary Company
- f. **20 Microns Vietnam Limited**, Step-Down Subsidiary Company
- g. **Goh Teik Lim Quarry SDN BHD**, Stepdown Subsidiary Company
- h. **IQ Marble SDN BHD**, Stepdown Subsidiary Company
- i. **Dorfner – 20 Microns Private Limited**, Associate Company
- j. **Seivert 20 Microns Building Materials Private Limited**, Associate Company



Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878  
Regd. Office : G-4, Capstone, Opp. Chirag Motors, Sheth Mangaldas Road, Ellisbridge, Ahmedabad - 380 006.  
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# Manubhai & Shah LLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of a subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 10,635.65 Lakh as at September 30, 2025, total revenues of Rs. 2,647.83 Lakh and Rs. 5,328.55 Lakh, total net profit after tax of Rs. 210.51 Lakh and Rs. 393.62 Lakh and total comprehensive income of Rs. 202.36 Lakh and Rs. 385.17 Lakh for the Quarter and Six Months Ended September 30, 2025 respectively and cash outflows (net) of Rs. 271.28 Lakh for Six Months Ended September 30, 2025, as considered in the consolidated unaudited financial results. The interim financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.
7. The consolidated unaudited financial results include the interim financial results of 3 subsidiaries (including consolidated financial results of one subsidiary), which have not been reviewed by their auditors but certified by the management of respective subsidiary companies, whose interim financial results reflect total assets of Rs. 6,416.51 Lakh as at September 30, 2025, total revenue of Rs. 1,013.26 Lakh and Rs. 1,560.97 Lakh, total net profit/(loss) of Rs. 124.18 Lakh and Rs. 127.94 Lakh and total comprehensive Income of Rs. 124.18 lakh and Rs. 127.94 Lakh for the Quarter and Six Months Ended September 30, 2025 respectively and cash inflows (net) of Rs. 99.62 Lakh for the Six Months Ended September 30, 2025, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.



Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878  
Regd. Office : G-4, Capstone, Opp. Chirag Motors, Sheth Mangaldas Road, Ellisbridge, Ahmedabad - 380 006.  
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Chartered Accountants

8. The consolidated unaudited financial results also includes Group's share of net profit/(loss) after tax of Rs. (2.48) lakhs and Rs. (27.42) lakhs and total comprehensive income/(loss) of Rs. (2.48) lakhs and Rs. (27.42) Lakhs for the Quarter and Six Months Ended-September 30, 2025 in respect of 2 associates, as considered in the Consolidated Financial Results, which have not been reviewed by their auditors but certified by the management of the associate company.



For, Manubhai and Shah LLP

Chartered Accountants

Firm Registration No.: 106041W/W100136

G R Parmar

Partner

Membership No.: 121462

UDIN: 25122462 BMLHMY7246

Place: Waghodia, Vadodara

Date: 07/11/2025

Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878  
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**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2025							
Sr. No.	Particulars	(Rs. In Lakhs except EPS)					
		Quarter Ended on			Six Months Ended		Year Ended on
		30-09-2025 Un-audited	30-06-2025 Un-audited	30-09-2024 Unaudited	30-09-2025 Un-audited	30-09-2024 Un-audited	31-03-2025 Audited
I	Revenue from Operations	23,078.29	24,716.49	24,017.94	47,794.78	47,072.96	91,282.52
II	Other Income	153.40	109.48	76.61	262.87	260.79	423.07
III	<b>Total Revenue (I + II)</b>	<b>23,231.69</b>	<b>24,825.97</b>	<b>24,094.54</b>	<b>48,057.66</b>	<b>47,333.74</b>	<b>91,705.59</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	11,793.86	12,671.38	12,789.56	24,465.24	25,217.02	47,807.96
	(b) Purchases of Stock in trade	257.83	169.18	205.28	427.02	431.93	1,238.52
	(c) Changes in inventories of finished goods, stock in trade and work in progress	43.41	144.59	(286.74)	188.01	(514.53)	(408.34)
	(d) Employee Benefits Expense	2,073.46	2,138.18	1,912.17	4,211.64	3,833.68	7,498.43
	(e) Finance Costs	444.53	469.67	443.79	914.21	813.82	1,816.11
	(f) Depreciation and Amortisation Expense	545.80	499.54	459.65	1,045.34	857.31	1,825.82
	(g) Other Expenses	5,724.70	6,418.21	6,318.14	12,142.90	12,025.51	23,454.16
	<b>Total Expenses</b>	<b>20,883.60</b>	<b>22,510.75</b>	<b>21,841.85</b>	<b>43,394.35</b>	<b>42,664.74</b>	<b>83,232.66</b>
V	<b>Profit / (Loss) before Exceptional Items and Tax ( III - IV )</b>	<b>2,348.09</b>	<b>2,315.22</b>	<b>2,252.69</b>	<b>4,663.30</b>	<b>4,669.00</b>	<b>8,472.92</b>
VI	Exceptional Items (Refer note 4 to the Financial Results)	-	3.30	-	3.30	-	203.50
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>2,348.09</b>	<b>2,311.92</b>	<b>2,252.69</b>	<b>4,660.00</b>	<b>4,669.00</b>	<b>8,269.42</b>
VIII	Add: Share of net profit/(loss) of equity accounted investee	(2.48)	(24.94)	1.35	(27.42)	6.98	0.34
IX	<b>Profit Before Tax (VII - VIII)</b>	<b>2,345.61</b>	<b>2,286.98</b>	<b>2,254.04</b>	<b>4,632.58</b>	<b>4,675.98</b>	<b>8,269.76</b>
X	<b>Tax Expense</b>						
	(a) Current Tax	623.59	594.16	611.05	1,217.75	1,223.28	2,076.99
	(b) Deferred Tax	(13.09)	6.37	(1.74)	(6.71)	17.57	(55.68)
	<b>Total Tax Expense</b>	<b>610.50</b>	<b>600.54</b>	<b>609.31</b>	<b>1,211.03</b>	<b>1,240.85</b>	<b>2,021.31</b>
XI	<b>Profit / (Loss) for the Year (IX-X)</b>	<b>1,735.11</b>	<b>1,686.44</b>	<b>1,644.73</b>	<b>3,421.55</b>	<b>3,435.13</b>	<b>6,248.46</b>
	<b>Profit/(Loss) for the Year attributable to</b>						
	Owners of the Company	1,739.50	1,685.75	1,640.91	3,425.26	3,426.75	6,237.63
	Non-Controlling Interest	(4.40)	0.69	3.81	(3.71)	8.38	10.84
XII	<b>Other Comprehensive Income (after tax)</b>	<b>33.62</b>	<b>(74.12)</b>	<b>(31.37)</b>	<b>(40.50)</b>	<b>(34.16)</b>	<b>587.06</b>
XIII	<b>Total Comprehensive Income for the period (XI+XII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)</b>	<b>1,768.72</b>	<b>1,612.32</b>	<b>1,613.36</b>	<b>3,381.05</b>	<b>3,400.97</b>	<b>6,835.52</b>
	<b>Total comprehensive income for the year attributable to</b>						
	Owners of the Company	1,773.11	1,611.64	1,609.69	3,384.75	3,392.76	6,824.78
	Non-Controlling Interest	(4.39)	0.68	3.67	(3.71)	8.21	10.75
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	1,764.33
XIV	Reserves (Excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year						41,172.04
XV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised						
	1) Basic	4.92	4.78	4.65	9.71	9.71	17.68
	2) Diluted	4.92	4.78	4.65	9.71	9.71	17.68

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors  
20 Microns Limited



20 Microns Limited  
*Rajesh C. Parikh*  
Rajesh C. Parikh  
Chairman and Managing Director  
DIN : 00041610

Place : Waghodia, Vadodara  
Date : 07/11/2025

**20 MICRONS LIMITED**

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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2025

(Rs. In Lakhs)

Particulars	As At 30/09/2025	As At 31/03/2025
	Un-audited	Audited
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant And Equipment & Intangible Assets		
(i) Property, Plant and Equipment	27,070.41	27,011.01
(ii) Capital Work in Progress	2,062.61	909.19
(iii) Right of Use Assets	1,046.81	1,277.62
(iv) Intangible Assets	117.28	124.36
(v) Intangible Assets under Development	27.25	20.35
(b) Investments in associates	218.38	245.80
(c) Financial Assets		
(i) Investments	2,258.49	2,258.49
(ii) Other Financial Assets	1,390.96	1,199.01
(d) Deferred Tax Asset	107.08	126.10
(e) Other Non-Current Assets	311.08	763.35
<b>Total Non-Current Assets</b>	<b>34,610.34</b>	<b>33,935.28</b>
<b>2 Current assets</b>		
(a) Inventories	15,802.32	15,977.20
(b) Financial Assets		
(i) Trade Receivables	14,685.22	14,322.76
(ii) Cash and Cash Equivalents	4,936.85	3,129.82
(iii) Bank Balances other than (ii) above	897.75	905.32
(iv) Loans	21.13	20.45
(v) Other Financial Assets	357.34	255.38
(c) Other Current Assets	2,576.98	2,616.53
(d) Asset held for sale	288.13	288.13
<b>Total Current Assets</b>	<b>39,565.73</b>	<b>37,515.58</b>
<b>TOTAL ASSETS</b>	<b>74,176.07</b>	<b>71,450.87</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	1,764.33	1,764.33
(b) Other Equity	43,741.59	41,172.04
<b>Equity Attributable to Equity Holders of the Parent</b>	<b>45,505.92</b>	<b>42,936.38</b>
<b>2 Non Controlling Interest</b>	335.48	469.06
<b>3 Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,268.88	2,220.79
(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	937.13	994.50
(iv) Other Financial Liabilities	69.70	47.82
(b) Provisions	115.99	89.97
(c) Deferred Tax Liabilities (Net)	2,741.32	2,761.67
<b>Total Non-Current Liabilities</b>	<b>6,133.01</b>	<b>6,114.75</b>
<b>4 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	12,868.91	12,887.38
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	3,380.78	3,784.43
Total outstanding dues of Creditors other than Micro and Small Enterprise	2,696.73	3,053.28
(iii) Lease liability	261.66	379.95
(iv) Other Financial Liabilities	1,970.69	1,225.03
(b) Other Current Liabilities	666.60	413.38
(c) Provisions	124.92	74.72
(d) Current Tax Liabilities (Net)	231.36	112.49
<b>Total Current Liabilities</b>	<b>22,201.66</b>	<b>21,930.68</b>
<b>Total Liabilities</b>	<b>28,334.67</b>	<b>28,045.42</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>74,176.07</b>	<b>71,450.87</b>

See accompanying Notes to the Financial Results

For and on behalf of Board of Directors

20 Microns Limited  
**20 Microns Limited**

  
Rajesh C Parikh  
Chairman & Managing Director

Rajesh C Parikh  
Chairman and Managing Director  
DIN : 00041610



Place : Waghodia, Vadodara  
Date : 07/11/2025

## 20 MICRONS LIMITED

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

### UNAUDITED CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE SIX MONTHS ENDED 30-09-2025

(Rs. In Lakhs)

Particulars	For the Six Months ended 30th September, 2025	For the Six Months ended 30th September, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	4,660.00	4,669.00
<b>Adjustments for:</b>		
Depreciation, Amortisation and Impairment expense	1,045.34	857.31
Loss on sale/disposal of Property, plant and equipment (Net)	(1.61)	(0.04)
Gain on Derecognition of Lease assets and Liabilities	-	(0.27)
Bad Debts Written Off/provision	14.57	13.57
Effect of unrealised foreign exchange gain/loss	22.54	22.30
Finance Costs	914.21	813.82
Provision/liability no longer required written back	(26.82)	(58.00)
Debit balance written off	13.63	1.01
Exchange difference on consolidation	(11.37)	117.79
Interest Income	(72.64)	(48.83)
<b>Operating Profit before Working Capital Changes</b>	<b>6,557.85</b>	<b>6,387.66</b>
<b>Changes in Working Capital</b>		
<b>Adjustments for (Increase) / Decrease in Operating Assets:</b>		
Trade Receivables	(402.65)	(3,405.30)
Other financial assets-Non-current	(239.25)	(58.84)
Short Terms Loans and Advances	(0.68)	271.35
Other Current Assets	19.03	(597.06)
Other financial assets-Current	(101.96)	(2,336.93)
Inventories	174.88	(4,641.16)
	<b>(550.63)</b>	<b>(10,767.95)</b>
<b>Adjustments for Increase / (Decrease) in Operating Liabilities:</b>		
Trade Payables	(758.32)	3,548.49
Other current Liabilities	281.61	24.70
Other Financial Non current Liabilities	24.01	(4.16)
Other Financial current Liabilities	745.66	256.61
Short-term provisions	(3.93)	83.88
Non - Current Provisions	26.02	35.06
	<b>315.06</b>	<b>3,944.58</b>
<b>Cash Generated from Operations</b>	<b>6,322.28</b>	<b>(435.71)</b>
Direct Tax paid ( Net of refunds)	(1,078.36)	(989.72)
<b>Net Cash from Operating Activities</b>	<b>5,243.91</b>	<b>(1,425.44)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances.	(1,573.28)	(1,596.18)
Proceeds from sale of Property, plant and equipments	-	13.35
Investment/acquisition in/of Equity shares (Subsidiary and associate)	(489.79)	-
Purchase of Non-current investments	-	-
(Deposit) in /Maturity of Deposits with original maturity of more than three months	54.87	371.60
Interest Received	72.64	48.83
<b>Net Cash used in Investing Activities</b>	<b>(1,935.56)</b>	<b>(1,162.40)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/(Repayment) of Long-term borrowings (Net)	48.09	584.08
Proceeds/(Repayment) of Short-term borrowings [including current maturities of long term debt] (Net)	(18.47)	(572.66)
Payment of lease liability	(175.66)	(170.13)
Finance cost	(914.21)	(813.82)
Dividend Paid	(441.08)	(441.08)
<b>Net Cash used in Financing Activities</b>	<b>(1,501.33)</b>	<b>(1,413.62)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>1,807.03</b>	<b>(4,001.46)</b>
Cash and Cash Equivalents at the beginning of the year	3,129.82	4,874.67
Cash and Cash Equivalents at the end of the year	4,936.85	873.07

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



For and on behalf of Board of Directors  
20 Microns Limited  
**20 Microns Limited**

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

Place : Waghodia, Vadodara  
Date : 07/11/2025

## 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 Consolidated Financial Results for the Quarter and Six Months Ended As At 30th September, 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 07th November, 2025. The above results for quarter and six months ended September 30, 2025 have been limited reviewed 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 second quarter of the current year and previous year as reported in these financial results are balancing figures between the published year to date figures upto the end of the second quarter and published year to date figures upto the end of the first quarter of the relevant Financial Year, which were subjected to limited review.
- 3 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.
- 4 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.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

For and on behalf of Board of Directors  
20 Microns Limited



20 Microns Limited

Rajesh C. Parikh  
Chairman & Managing Director

Rajesh C Parikh  
Chairman and Managing Director  
DIN : 00041610

Place : Waghodia, Vadodara  
Date : 07/11/2025

# 20 MICRONS<sup>®</sup> 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](mailto:co_secretary@20microns.com) | **Website:** [www.20microns.com](http://www.20microns.com)

## Annexure-B

Sr. No.	Particulars	Details												
<b>a</b>	Name of the target entity, details in brief such as size, turnover etc.	20 Microns (Malaysia) Sdn. Bhd. ("20ML Malaysia") – a subsidiary engaged in the extraction and processing of high-purity minerals, including acquisition, exploration, development, and operation of quarries and metalliferous lands in Malaysia, and the processing, refining, and marketing of minerals, both natural and synthetic												
<b>b</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 transaction is a Related Party Transaction as 20 Microns Limited is the holding company of 20ML Malaysia. The promoter group has an interest in both entities. The acquisition is being undertaken at arm's length consideration												
<b>c</b>	Industry to which the entity being acquired belongs	Extraction and processing of high-purity industrial minerals												
<b>d</b>	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)	To make 20ML Malaysia a wholly-owned subsidiary, enabling complete ownership, effective control, faster decision-making, and strategic and operational synergies, along with potential tax and governance benefits under applicable laws												
<b>e</b>	Brief details of any governmental or regulatory approvals required for the acquisition	No specific regulatory or governmental approvals are required												
<b>f</b>	Indicative time period for completion of the acquisition	The acquisition will be completed upon execution of necessary transfer formalities												
<b>h</b>	Nature of consideration	Cash consideration through banking channels												
<b>i</b>	Cost of acquisition or the price at which the shares are acquired	MYR 1 (Malaysian Ringgit One) per equity share, aggregating to a total consideration of MYR 14												
<b>j</b>	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 (Malaysia) Sdn. Bhd. ("20ML Malaysia") is a foreign subsidiary incorporated in Malaysia and is primarily engaged in the extraction and processing of high-purity industrial minerals. Its operations include the acquisition, exploration, development, and operation of quarries and metalliferous lands, as well as processing, refining, and marketing of minerals—both natural and synthetic.</p> <p><b>Financial performance: Amount in Malaysian Ringgit</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">Year</th> <th style="text-align: center;">Gross Turnover</th> <th style="text-align: center;">PAT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">FY 25</td> <td style="text-align: right;">25,48,522</td> <td style="text-align: right;">21,35,167</td> </tr> <tr> <td style="text-align: center;">FY 24</td> <td style="text-align: right;">12,80,658</td> <td style="text-align: right;">(1,96,672)</td> </tr> <tr> <td style="text-align: center;">FY 23</td> <td style="text-align: right;">31,13,833</td> <td style="text-align: right;">2,83,149</td> </tr> </tbody> </table>	Year	Gross Turnover	PAT	FY 25	25,48,522	21,35,167	FY 24	12,80,658	(1,96,672)	FY 23	31,13,833	2,83,149
Year	Gross Turnover	PAT												
FY 25	25,48,522	21,35,167												
FY 24	12,80,658	(1,96,672)												
FY 23	31,13,833	2,83,149												