

20 MICRONS[®] L I M I T E D

CIN: L99999GJ1987PLC009768

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

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

20ML/SECY/Inter-Fina/JAN

February 10, 2025

To, The Secretary, BSE Ltd. 25 th 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
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Dear Sir/Madam,

Subject: Integrated Filing (Financial) for the quarter and nine months ended 31 December 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31 December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02 January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31 December 2024.

The above information shall be made available on the website of the Company at www.20microns.com

This is for your information and records.

Yours faithfully

For 20 Microns Limited

Komal Pandey

Company Secretary & Compliance Officer
ACS 37092

Encl.: as above.

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QUARTERLY INTEGRATED FILING (FINANCIAL)

A. Financial results: Attached as Annexure-I.

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: Not applicable.

C. Format for disclosing outstanding default on loans and debt securities: Not applicable, as there is no default on loans outstanding as on 31 December 2024 and further the Company does not have any debt securities as on 31 December 2024.

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not applicable for this quarter.

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter): Not applicable for this quarter.

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 Nine months Ended December 31, 2024, 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: 25121462BMLHDH7591

Place: Ahmedabad

Date: 22/01/2025

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2024							
Sr. No.	Particulars	(Rs. In Lakhs except EPS)					
		Quarter Ended on			Nine Months Ended		Year Ended on
		31-12-2024 Un-audited	30-09-2024 Un-audited	31-12-2023 Un-audited	31-12-2024 Un-audited	31-12-2023 Un-audited	31-03-2024 Audited
I	Revenue from Operations	18,597.13	20,976.64	15,154.53	59,649.64	48,552.22	67,245.00
II	Other Income	129.73	199.77	130.57	715.33	613.16	853.71
III	Total Income (I+II)	18,726.86	21,176.41	15,285.10	60,364.98	49,165.38	68,098.72
IV	Expenses						
	(a) Cost of materials consumed	10,191.77	11,084.38	8,240.58	32,408.14	25,883.75	35,724.37
	(b) Changes in inventories of finished goods, stock in trade and work in progress	(578.35)	82.53	(244.97)	(744.36)	(373.42)	(72.35)
	(c) Employee Benefits Expense	1,602.65	1,609.93	1,324.17	4,800.33	4,019.10	5,410.07
	(d) Finance Costs	440.57	380.85	295.25	1,140.24	953.89	1,295.98
	(e) Depreciation and Amortisation Expense	399.06	387.56	296.12	1,114.97	865.47	1,158.88
	(f) Other Expenses	5,223.49	5,579.58	4,031.23	15,932.21	12,521.85	17,607.35
	Total Expenses	17,279.20	19,124.82	13,942.38	54,651.52	43,870.64	61,124.30
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	1,447.66	2,051.59	1,342.72	5,713.46	5,294.74	6,974.42
VI	Exceptional Items			-			
	Labour Claims Settlement (Refer note 6 to the Financial Results)	92.05	16.50	-	178.55	-	-
	Loss due to cyclone	-	-	-	-	155.56	155.56
VII	Profit / (Loss) before Tax (V-VI)	1,355.61	2,035.09	1,342.72	5,534.91	5,139.18	6,818.86
VIII	Tax Expense						
	(a) Current Tax	337.67	504.23	324.93	1,358.68	1,287.02	1,750.26
	(b) Deferred Tax	11.58	0.81	19.40	12.59	52.95	53.30
	Total Tax Expense	349.25	505.04	344.32	1,371.27	1,339.97	1,803.56
IX	Profit / (Loss) for the Period (VII-VIII)	1,006.36	1,530.05	998.40	4,163.63	3,799.21	5,015.30
X	Other Comprehensive Income (Net of tax)	(2.94)	(26.02)	7.62	(30.77)	(7.59)	617.52
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	1,003.42	1,504.03	1,006.02	4,132.86	3,791.62	5,632.82
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						30,563.33
XIV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised						
	1) Basic	2.85	4.34	2.83	11.80	10.77	14.21
	2) Diluted	2.85	4.34	2.83	11.80	10.77	14.21

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 : 22/01/2025

20 MICRONS LIMITED

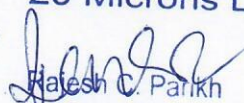
Regd. Office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India
Web Site : www.20microns.com, CIN # L99999GJ1987PLC009768

Notes to the statement of Standalone Financial Results for the Quarter and Nine Months Ended As At 31st December, 2024

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 22nd January, 2025. The above results for quarter and nine months ended December 31, 2024 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 third 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 third quarter and published year to date figures upto the end of the second quarter of the relevant Financial Year, which were subjected to limited review.
- 3 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 well-established 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.
- 4 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.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.
- 6 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.

For and on behalf of Board of Directors
20 Microns Limited

20 Microns Limited



Rajesh C. Parikh
Chairman & Managing Director

Chairman and Managing Director
DIN : 00041610

Place : Waghodia, Vadodara
Date : 22/01/2025

Manubhai & Shah LLP

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED 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 Consolidated Unaudited Financial Results (Statement) of 20 Microns Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net *profit/(loss)* after tax and total comprehensive income of its' associate for the Quarter and Nine Months Ended December 31, 2024, 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 Microns SDN BHD**, Subsidiary Company
- d. **20 Microns FZE**, Subsidiary Company
- e. **20 MCC Private Limited**, Subsidiary Company
- f. **20 Microns Vietnam Limited**, Stepdown Subsidiary Company
- g. **Goh Teik Lim Quarry SDN BHD**, Stepdown Subsidiary Company (w.e.f. 30/12/2024)
- h. **IQ Marble SDN BHD**, Stepdown Subsidiary Company (w.e.f. 30/12/2024)
- i. **Dorfner – 20 Microns Private Limited**, Associate Company



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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 regulations, 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 revenues of Rs. 2,423.47 Lakh and Rs. 7,877.40 Lakh, total net *profit* after tax of Rs. 118.36 Lakh and Rs. 418.80 Lakh and total comprehensive income of Rs. 122.40 Lakh and Rs. 416.51 Lakh for the Quarter and Nine Year Ended December 31, 2024 respectively 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 6 subsidiaries which have not been reviewed by their auditors but certified by the management of respective subsidiary companies, whose interim financial results reflect total revenue of Rs. 812.16 Lakh and Rs. 2,723.54 Lakh, total *net profit/(loss)* of Rs. 163.10 Lakh and Rs. 701.77 Lakh and total comprehensive Income of Rs. 163.10 lakh and Rs. 701.77 Lakh for the Quarter and Nine Months Ended December 31, 2024, 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.
8. The consolidated unaudited financial results also include Group's share of net profit/(loss) after tax of Rs. 8.86 lakhs and Rs. 15.84 lakhs and total comprehensive income/(loss) of Rs. 8.86 lakhs and Rs. 15.84 Lakhs for the Quarter and Nine Months Ended December 31, 2024, in respect of an associate, as considered in the Consolidated Financial Results, which have not been reviewed by their auditors but certified by the management of the associate company. Our conclusion on the Statement is not modified in respect of the above matter.

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



G R Parmar
Partner

Membership No.: 121462
UDIN: 25121462BMLHDI8625

Place: Ahmedabad

Date: 22/01/2025

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2024

Sr. No.	Particulars	(Rs. In Lakhs except EPS)					
		Quarter Ended on			Nine Months Ended		
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	21,465.04	24,017.94	17,488.90	68,538.00	56,515.03	77,749.29
II	Other Income	143.14	76.61	37.90	403.93	297.25	450.32
III	Total Revenue (I + II)	21,608.18	24,094.54	17,526.80	68,941.92	56,812.28	78,199.61
IV	Expenses						
	(a) Cost of materials consumed	11,169.59	12,789.56	9,387.61	36,386.61	30,290.40	41,590.08
	(b) Purchases of Stock in trade	196.29	205.28	62.50	628.21	119.69	95.41
	(c) Changes in inventories of finished goods, stock in trade and work in progress	(265.68)	(286.74)	(166.52)	(780.21)	(312.80)	(96.08)
	(d) Employee Benefits Expense	1,896.07	1,895.67	1,538.81	5,643.25	4,739.60	6,360.38
	(e) Finance Costs	525.55	443.79	357.59	1,339.38	1,181.96	1,690.02
	(f) Depreciation and Amortisation Expense	472.78	459.65	369.28	1,330.09	1,063.81	1,434.93
	(g) Other Expenses	5,845.08	6,318.14	4,440.07	17,870.59	13,818.68	19,286.09
	Total Expenses	19,839.68	21,825.35	15,989.35	62,417.92	50,901.34	70,360.83
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	1,768.50	2,269.19	1,537.45	6,524.00	5,910.94	7,838.78
VI	Exceptional Items						
	Labour claims settlements (Refer note 6 to the Financial Results)	92.05	16.50	-	178.55	-	-
	Loss due to cyclone	-	-	-	-	155.56	155.56
VII	Profit / (Loss) before Tax (V-VI)	1,676.45	2,252.69	1,537.45	6,345.45	5,755.38	7,683.22
VIII	Add: Share of net profit/(loss) of equity accounted investee	8.86	1.35	2.09	15.84	10.43	15.26
IX	Profit Before Tax (VII - VIII)	1,685.31	2,254.04	1,539.54	6,361.29	5,765.81	7,698.49
X	Tax Expense						
	(a) Current Tax	399.62	611.05	372.02	1,622.90	1,461.06	2,012.48
	(b) Deferred Tax	(6.44)	(1.74)	16.98	11.13	55.36	69.98
	Total Tax Expense	393.17	609.31	389.00	1,634.03	1,516.42	2,082.45
XI	Profit / (Loss) for the Year (IX-X)	1,292.13	1,644.73	1,150.54	4,727.26	4,249.39	5,616.03
	Profit/(Loss) for the Year attributable to						
	Owners of the Company	1,288.87	1,640.91	1,148.14	4,715.61	4,242.56	5,606.98
	Non-Controlling Interest	3.27	3.81	2.40	11.65	6.82	9.05
XII	Other Comprehensive Income (after tax)	1.11	(31.37)	2.90	(33.05)	(8.74)	626.81
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	1,293.24	1,613.36	1,153.44	4,694.21	4,240.64	6,242.84
3	Total comprehensive income for the year attributable to						
	Owners of the Company	1,289.86	1,609.69	1,151.17	4,682.62	4,233.85	6,233.69
	Non-Controlling Interest	3.38	3.67	2.27	11.59	6.79	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	1,764.33
XIV	Reserves (Excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year						33,531.03
XV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised						
	1) Basic	3.65	4.65	3.25	13.36	12.02	15.89
	2) Diluted	3.65	4.65	3.25	13.36	12.02	15.89
	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

Chairman and Managing Director
DIN : 00041610

Place : Waghodia, Vadodara
Date : 22/01/2025

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Notes to the statement of Consolidated Financial Results for the Quarter and Nine Months Ended As At 31st December, 2024

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 22nd January, 2025. The above results for quarter and Nine months ended December 31, 2024 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 third 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 third quarter and published year to date figures upto the end of the second quarter of the relevant Financial Year, which were subjected to limited review.
- 3 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 well-established 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.
- 4 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.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.
- 6 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.

For and on behalf of Board of Directors
20 Microns Limited

20 Microns Limited


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

Place : Waghodia, Vadodara
Date : 22/01/2025