

20 MICRONS NANO MINERALS LIMITED

Regd.office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India, CIN # U15543GJ1993PLC02054C

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER,2024

Sr. No.	Particulars	(₹ in lakhs)					
		Quarter ended on			Period ended on		
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
I	Revenue from Operations	2406.79	2686.20	2143.46	7821.83	6819.80	9213.86
II	Other Income	16.68	15.97	40.30	55.57	72.95	84.02
III	Total Revenue (I + II)	2423.47	2702.17	2183.76	7877.40	6892.75	9297.88
IV	Expenses				0		
	(a) Cost of materials consumed	1034.06	2000.26	1212.81	4621.20	4132.98	5633.37
	(b) Purchase of Stock In Trade	67.16	-27.11	62.50	91.37	119.69	95.41
	(c) Changes in inventories of finished goods, stock in trade and work in progress	303.77	-367.28	80.92	-36.69	67.23	-1.96
	(d) Employee Benefits Expense	260.79	262.22	192.10	766.13	608.95	822.84
	(e) Finance Costs	69.29	58.77	88.92	176.21	212.86	381.29
	(f) Depreciation and Amortisation Expense	62.19	60.96	62.21	181.75	175.30	242.62
	(g) Other Expenses	486.34	531.49	366.45	1525.14	1211.92	1603.04
	Total Expenses	2283.60	2519.30	2065.91	7325.12	6528.93	8776.62
V	Profit / (Loss) before Tax (III - IV)	139.88	182.87	117.85	552.28	363.82	521.26
VI	Tax Expense			0			
	(a) Current Tax	39.75	48.88	34.32	145.96	91.88	130.47
	(b) Adjustment for earlier tax expense	.0	.0	.41	.0	25.41	50.75
	(b) Deferred Tax	-18.22	-2.73	-2.90	-12.48	1.94	
	Total Tax Expense	21.53	46.15	31.83	133.48	119.23	196.87
VII	Profit / (Loss) for the Period (V-VI)	118.35	136.73	86.02	418.80	244.59	324.40
VIII	Other Comprehensive Income (after tax)	4.05	-5.35	-4.72	-2.29	-1.15	
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	122.40	131.38	81.30	416.51	243.43	328.21
X	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	897.00	897.00	897.00	897.00	897.00	897.00
XI	Earning per Share (Face Value of Rs. 10/- each) - Not Annualised						
	1) Basic	1.32	1.52	0.96	4.67	2.73	3.62
	2) Diluted	1.32	1.52	0.96	4.67	2.73	3.62

See accompanying Notes to the Financial Results

Notes:

- 1 The audited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 22nd January ,2025
- 2 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.
- 3 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 NANO MINERALS LIMITED

Place - Waghodia, Vadodara.
Date -22nd January ,2025

Atil C. Parikh
Managing Director

20 MICRONS NANO MINERALS LIMITED
Balance Sheet as at December 31, 2024

Particulars	Note No.	As at December 31, 2024 Unaudited	As at March 31, 2024 Audited
I. ASSETS			₹ in Lakhs
1 Non-current assets			
Property, plant and equipment	6.03	1883.09	1815.33
Capital work in progress	6.03	539.58	33.18
Right of Use Assets	6.04	277.18	339.09
Intangible assets	6.04	4.01	5.20
Financial assets			
Other financial assets	6.05	170.80	193.54
Tax Assets (Net)	6.24	13.26	12.83
Other non-current assets	6.06	-	103.95
Total Non-Current Assets		2887.91	2503.12
2 Current assets			
Inventories	6.07	2778.20	2350.09
Financial Assets			
Trade receivables	6.08	1307.21	1038.91
Cash and cash equivalents	6.09	580.24	728.04
Bank balances other than (i) above	6.10	635.72	613.18
Loans	6.11	11.68	7.32
Other current assets	6.12	479.74	184.39
Total Current Assets		5792.79	4921.92
TOTAL ASSETS		8680.70	7425.04
II. EQUITY AND LIABILITIES			
1 Equity			
Equity share capital	6.13	897.00	897.00
Other Equity	6.14	3949.82	3533.31
Total Equity		4846.82	4430.31
2 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	6.15	152.27	47.85
Lease Liabilities	6.16	165.26	229.11
Provisions	6.17	7.84	9.98
Deferred tax liabilities (Net)	6.18	203.46	216.71
Total Non-Current Liabilities		528.83	503.66
Current Liabilities			
Financial Liabilities			
Borrowings	6.19	1550.61	1520.07
Trade payables	6.20	945.06	264.61
Total outstanding dues of micro enterprises and small enterprises.		-	86.02
Total outstanding dues of creditors other than micro enterprises and small enterprises.		945.06	178.59
Lease Liabilities	6.21	132.41	119.08
Other financial liabilities	6.21	422.05	386.82
Other current liabilities	6.22	148.06	137.57
Provisions	6.23	106.86	62.93
Total Current Liabilities		3305.05	2491.08
Total Liabilities		3833.88	2994.74
TOTAL EQUITY AND LIABILITIES		8680.70	7425.04

Material Accounting Policies

Notes referred to above form an integral part of the financial statements

As per our audit report of even date attached

For N C Vaishnav & Co.

FRN - 112712W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Rajesh C. Parikh
Director
DIN - 00041610

Atil C. Parikh
Managing Director
DIN - 00041712

CA Jayesh Mehta
Partner
M. No. - 037267
Place - Waghodia, Vadodara
Date - 22nd January, 2025

N R Patel
Chief Financial Officer
Place - Waghodia, Vadodara
Date - 22nd January, 2025

Komal Pandey
Company Secretary
M No. A37092

Statement of Profit and Loss for the period ended
December 31, 2024

Particulars	Note No.	NINE MONTH COMPARISON								QUARTERLY COMPARISON								For the year 2023-24 (Audited)	-->Changes<--			
		Budget Dec 24	%	Actual Dec 24	%	Actual Dec 23	%	Actual vs.Budget	Dec 24 Vs. Dec 23	Budget Q3 25	%	Actual Q3 25	%	Actual Q2 24-25	%	Actual Q3 23-24	%		Bud.v/s Act 24-25	Quarter3 23-24 v/s 24-25	Quarter Q3 Vs Q2 24-25	
		9133.05	0.5%	7821.83	0.7%	6819.80	1.1%	-14%	15%	2935.35	0%	2406.79	1%	2686.20	1%	2143.46	2%	9213.86	-18%	12%	-10%	
Revenue																						
Revenue from Operations	6.25	9133.05	0.5%	7821.83	0.7%	6819.80	1.1%	-14%	15%	2935.35	0%	2406.79	1%	2686.20	1%	2143.46	2%	9213.86	-18%	12%	-10%	
Other income	6.26	41.81	0.5%	55.57	0.7%	72.95	1.1%			13.55	0%	16.68	1%	15.97	1%	40.30	2%	84.02	1%			
Total Income		9174.86		7877.40		6892.75				2948.90		2423.47		2702.17		2183.76		9297.88				
Expenses																						
Cost of materials consumed	6.27	5763.94	63.1%	4621.20	59.8%	4132.98	63.3%	-3.3%	-3.6%	1880.08	64.0%	1034.06	58.4%	2000.26	59.8%	1212.81	63.3%	5633.37	62.2%	-6%	-5%	-1%
Purchase of Stock In Trade	6.28	91.37		119.69		67.23						67.16							62.50			
Changes in inventories of Finished Goods	6.29	-36.69										303.77							(27.11)	95.41		
Employee Benefits Expenses	6.30	854.39	9.4%	766.13	9.8%	608.95	8.9%	0.4%	0.9%	283.42	9.7%	260.79	10.8%	262.22	9.8%	192.10	9.0%	822.84	8.9%	1%	2%	1%
Finance Costs	6.31	237.16	2.6%	176.21	2.3%	212.86	3.1%	-0.3%	-0.9%	82.03	2.8%	69.29	2.9%	58.77	2.2%	88.92	4.1%	381.29	4.1%	0%	-1%	1%
Depreciation and Amortization Expenses	6.32	124.85	1.4%	181.75	2.3%	175.30	2.6%	1.0%	-0.2%	41.62	1.4%	62.19	2.6%	60.96	2.3%	62.21	2.9%	242.62	2.6%	1%	0%	0%
Manufacturing Expenses		852.00	9.3%	918.14	11.7%	745.06	10.9%	2.4%	0.8%	280.82	9.6%	302.28	12.6%	292.81	10.9%	225.15	10.5%	954.24	10.4%	3%	2%	2%
Administrative & Other Expenses		139.92	1.5%	134.97	1.7%	128.86	1.9%	0.2%	-0.2%	46.26	1.6%	45.71	1.9%	48.36	1.8%	41.84	2.0%	171.87	1.9%	0%	0%	0%
Marketing, selling and Distribution Expenses		550.74	6.0%	472.03	6.0%	338.00	5.0%	0.0%	1.1%	178.73	6.1%	138.35	5.7%	190.32	7.1%	99.46	4.6%	476.93	5.2%	0%	-1%	1%
Total Expenses		8523.00		7325.12		6528.93				2792.96		2283.60		2519.30		2065.91		8776.62				
EBDITA		1013.87	11%	910.25	11.6%	751.98	11.0%	0.5%	1%	279.59	9.5%	271.35	11.3%	302.60	11.3%	268.98	12.5%	1145.18	12.4%	2%	-1%	-1%
Profit Before Exceptional Items and Tax		651.86		552.28		363.82				155.94		139.88		182.87		117.85			521.26			
Profit Before Tax		651.84	7.1%	552.28	7.1%	363.82	5.3%	-0.1%	2%	155.94	5%	139.88	6%	182.87	7%	117.85	5.5%	521.26	5.7%	0%	-1%	0%
Tax expense:																						
Current Tax	6.34	164.05		145.96		91.88				39.24		39.75		48.88		34.32		130.47				
Adjustment for earlier tax expense						25.41						(18.22)		(2.73)		.41		50.75				
Deferred Tax						1.94											(2.90)	15.64				
Profit for the year		487.79	5.3%	418.80	5.4%	244.58	3.6%	0.01%	2%	116.69	4.0%	118.35	4.9%	136.73	5.1%	86.02	4.0%	324.40	3.5%	1%	0%	1%
Other comprehensive income																						
Items that will not be reclassified to profit or loss	6.35																					
Remeasurement of the defined benefit plan	6.35																					
Tax on above																						
Total other comprehensive income																						
Total comprehensive income for the year		487.79		416.51		243.43				116.69	4.0%	122.40	5%	131.38	5%	81.30	4%	328.21	3.6%	1%	0%	1%
Earnings per equity share of FV of ₹ 10 each	6.36	5.44		4.67		2.73				1.30		1.32		1.52		0.96		3.62				
Basic																						
Diluted																						

Material Accounting Policies

Notes referred to above form an integral part of the financial statements

As per our audit report of even date attached

For N C Vaishnav & Co.

FRN - 112712W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Rajesh C. Parikh Atil C.Parikh
Director Managing Director
DIN - 00041610 DIN - 00041712

N R Patel Komal Pandey
Chief Financial Offi Company Secretary
M No. A37092
Place - Waghodia, -
Date -22nd January ,2025

CA Jayesh Mehta

Partner

M. No. - 037267

Place - Waghodia, Vadodara

Date -22nd January ,2025

6.03 Property, Plant and Equipment

Particulars	Property, Plant and Equipment (PPE)										Capital Work in progress (CWIP)	Amalgamation adjustment	Exploration intangible assets under development	Total including capital work in progress and exploration intangible assets under development
	Freehold land	Lease Hold Land	Office Building	Factory Building	Plant & Machinery	Furniture and fixtures	Office equipments	Computer Equipments	Vehicles	Total				
Gross Block														
As at April 1, 2022	23.75	891.27	99.91	272.17	1381.66	84.89	16.87	15.57	72.28	2858.34	30.41	5.15		2893.91
Additions	.0	40.45	15.79	128.72	311.72	1.17	1.01	9.62	8.00	516.48	40.70	.0		557.18
Disposals/ Adjustments	0.0	(559.56)	(0.90)	0.0	(17.16)	(8.06)	(5.40)	(9.98)	0.0	(601.07)	(30.41)	0.0		(631.48)
As at March 31, 2023	23.75	372.15	114.79	400.89	1676.21	78.00	12.48	15.20	80.28	2773.76	40.70	5.15		2819.61
Additions	0.0	0.0	0.0	79.40	70.96	0.0	1.81	0.0	7.68	159.84	33.18	0.0		193.02
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(316.26)	(0.22)	(1.35)	0.0	0.0	(317.82)	(40.70)	(5.15)		(363.67)
As at March 31, 2024	23.75	372.15	114.79	480.29	1430.91	77.78	12.95	15.20	87.95	2615.78	33.18	0.0		2648.96
Additions	0.0	30.99	0.0	0.0	120.30	0.46	1.60	0.67	0.0	154.03	653.46	0.0		807.49
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(21.01)	0.0	0.0	(0.01)	0.0	(21.02)	(147.07)	0.0		(168.09)
As at December 31, 2024	23.75	403.14	114.79	480.29	1530.20	78.24	14.55	15.87	87.95	2748.79	539.58	0.0		3288.36
Accumulated depreciation, depletion, amortisation and impairment														
As at April 1, 2022	0.0	66.25	16.45	73.13	453.28	79.84	15.53	12.09	40.37	756.94	0.0	0.0		756.94
Charge for the year	0.0	7.46	2.23	9.06	58.45	0.34	0.25	3.53	8.86	90.17	0.0	0.0		90.17
Disposals/ Adjustments	0.0	(38.40)	(0.85)	0.0	(15.30)	(7.66)	(5.13)	(9.48)	0.0	(76.82)	0.0	0.0		(76.82)
As at March 31, 2023	0.0	35.32	17.83	82.18	496.43	72.52	10.65	6.13	49.24	770.30	0.0	0.0		770.30
Charge for the year	0.0	5.05	2.06	13.59	65.57	0.21	0.49	3.96	11.19	102.13	0.0	0.0		102.13
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(70.49)	(0.21)	(1.28)	0.0	0.0	(71.98)	0.0	0.0		(71.98)
As at March 31, 2024	0.0	40.37	19.89	95.78	491.51	72.53	9.86	10.10	60.43	800.45	0.0	0.0		800.45
Charge for the year	0.0	3.80	1.55	11.37	44.11	0.17	0.64	2.77	8.54	72.95	0.0	0.0		72.95
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(7.71)	0.0	0.0	0.0	0.0	(7.71)	0.0	0.0		(7.71)
As at December 31, 2024	0.0	44.17	21.44	107.15	527.91	72.70	10.50	12.87	68.96	865.70	0.0	0.0		865.70
Net Book Value														
As at April 1, 2023	23.75	825.01	83.45	199.04	928.38	5.05	1.34	3.47	31.90	2101.40	30.41	5.15		2136.96
As at March 31, 2023	23.75	336.83	96.96	318.71	1179.79	5.48	1.83	9.07	31.04	2003.46	40.70	5.15		2049.31
As at April 1, 2022	23.75	825.01	83.45	199.04	928.38	5.05	1.34	3.47	31.90	2101.40	30.41	5.15		2136.96
As at April 1, 2023	23.75	336.83	96.96	318.71	1179.79	5.48	1.83	9.07	31.04	2003.46	40.70	5.15		2049.31
As at March 31, 2024	23.75	331.78	94.91	384.51	939.40	5.26	3.08	5.11	27.53	1815.33	33.18	0.0		1848.51
As at April 1, 2024	23.75	331.78	94.91	384.51	939.40	5.26	3.08	5.11	27.53	1815.33	33.18	0.0		1848.51
As at December 31, 2024	23.75	358.98	93.36	373.14	1002.29	5.55	4.04	3.00	18.99	1883.09	539.58	0.0		2422.67
As at December 31, 2024	23.75	358.98	93.36	373.14	1002.29	5.55	4.04	3.00	18.99	1883.09	539.58	0.0		2422.67

Note 6.03.1 - Impairment of Assets : Based on the review, the management is of the opinion that there are no impairment indicators that necessitate any adjustments to the carrying value of PPE.

Note 6.03.2 - Details of Property, Plant and Equipment offered as security against borrowing are mentioned in Note 6.19.1

Note 6.03.3 - The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), are held in the name of the Company

Notes to Financial Statements for the year ended December 31, 2024

₹ in Lakhs

6.04 Intangible Assets and Right of Use Assets

Particulars	₹ in Lakhs			
	Product Development	Mining Development Expense	Total	Right of Use Assets
Gross Block				
As at April 1, 2022	41.43	30.17	71.60	199.39
Additions	0.0	0.0	0.0	430.79
Disposals/ Adjustments	(41.43)	(16.95)	(58.38)	(97.86)
As at April 1, 2023	0.0	13.22	13.22	532.31
Additions	0.0	5.15	5.15	165.21
Disposals/ Adjustments	0.0	(6.90)	(6.90)	(109.61)
As at March 31, 2024	0.0	11.47	11.47	587.91
Additions	0.0	0.0	0.0	28.10
Disposals/ Adjustments	0.0	0.0	0.0	17.59
As at December 31, 2024	0.0	11.47	11.47	633.60
Accumulated amortisation and impairment				
As at April 1, 2022	41.43	24.93	66.35	128.26
Charge for the year	0.0	2.64	2.64	104.84
Disposals/ Adjustments	(41.43)	(16.95)	(58.38)	(81.09)
As at March 31, 2023	0.0	10.62	10.62	152.02
Charge for the year	0.0	2.56	2.56	137.93 Taken from Lease Working
Disposals/ Adjustments	0.0	(6.90)	(6.90)	(41.13)
As at March 31, 2024	0.0	6.27	6.27	248.82
Charge for the year	0.0	1.19	1.19	107.60 Taken from Lease Working
Disposals/ Adjustments	0.0	0.0	0.0	0.0
As at December 31, 2024	0.0	7.47	7.47	356.43
Net Book Value				
As at April 1, 2022	0.0	5.25	5.25	71.12
As at April 1, 2023	(0.0)	2.60	2.60	380.30
As at March 31, 2024	(0.0)	5.20	5.20	339.09
As at December 31, 2024	(0.0)	4.01	4.01	277.18

Note 6.04.1- Product Development is in respect of expenditure incurred for in house development of product and recognised as intangible asset. The useful life of the product development is taken as 5 years

Note 6.04.2- The costs of mining leases, which include the costs of acquiring mineral rights, are capitalised as item of intangible assets under the head 'Mining Rights' in the year in which they are incurred. The useful life of Mining Rights is taken as 5 years.

Note 6.04.3- Impairment of Assets : Based on the review, the management is of the opinion that there are no impairment indicators that necessitate any adjustments to the carrying value of Intangible Assets

Note 6.04.4 - There is no restriction on the title of intangible assets.

6.05 Other Financial Assets

Particulars	As at	
	December 31, 2024	March 31, 2024
Bank Deposits with more than 12 months maturity		
Deposits (Liquid Asset on Public Deposits) statutorily required by Companies Act 2013	104.45	104.94
Margin Money deposits under lien against Bank Guarantee	-	25.02
Balance with Banks-Deposits	3.15	3.15
Other Financial Assets		
Security and other deposits [Unsecured, considered good]	63.20	60.44
Total	170.80	193.54

6.06 Other non- current assets

Particulars	As at	
	December 31, 2024	March 31, 2024
Advance for Capital Expenditure [Unsecured, considered good]	-	103.95
Total	-	103.95

6.07 Inventories*

Particulars	As at	
	December 31, 2024	March 31, 2024
Raw Materials	1930.85	1501.02
Finished Goods	583.00	446.43
Stock in trade	92.98	192.86
Stores and Spares	171.37	201.56
Goods in Transit	(0.0)	8.22
Total	2778.20	2350.09

* For Valuation- Refer note 6.02.14

**Refer to Note 6.19 Inventories are offered as securities for borrowing by the Company

6.08 Trade receivables*

Particulars	As at	
	December 31, 2024	March 31, 2024
Unsecured, Considered Good (Refer Note 6.09.1 below)	1343.64	1074.12
Less: Provision for Expected Credit Loss	(36.43)	(35.21)
Total	1307.21	1038.91

6.09.1 Trade Receivable from Subsidiary of the holding company 20 MCC Pvt Limited is ₹ 0.96 lakhs (P.Y. ₹ 27.34) and Dorfner - 20 Microns Limited - ₹ 21.80 lakhs (P.Y. ₹ 6.78 lakhs) and holding company ie 20 Microns limited is ₹ Nil lakhs

6.09 Current financial assets : Cash and Cash Equivalents

Particulars	As at	
	December 31, 2024	March 31, 2024
Balance with banks - Current accounts	580.24	728.04
Cash on hand	-	-
Total	580.24	728.04

6.10 Current financial assets : Other

Particulars	As at	
	December 31, 2024	March 31, 2024
Bank deposits with original maturity of more than 3 months but less than 12 months		
Deposits (Refer Note-6.11.1 & 6.11.2 below)	610.82	602.90
Margin Money deposits under lien against Bank Guarantee (Refer Note-6.11.1 below)	24.90	10.28
Earmarked unpaid dividend accounts (Refer Note-6.11.3 below)	-	-
Total	635.72	613.18

Notes to Financial Statements for the year ended December 31, 2024

₹ in Lakhs

Note 6.11.1: Bank deposits earns interest at fixed rate based on respective deposit rate.

Note 6.11.2: The balance is held for Liquid Asset on Public Deposits as per the requirement under the Companies Act 2013.

Note 6.11.3: The balances in unclaimed dividend accounts are not available for use by the Company and the money remaining unpaid will be deposited in the Investor Protection and Education Fund after the expiry of 7 years from the date they became due for payment. No amount is due at the end of the period for credit to Investor Protection and Education fund.

6.11 Current financial assets : Loans

Particulars	As at	As at
	December 31, 2024	March 31, 2024
Loans to employees	11.68	5.79
Total	11.68	5.79

6.12 Other current assets

Particulars	As at	As at
	December 31, 2024	March 31, 2024
Advances [Unsecured, considered good]		
Advance to Suppliers	320.40	98.98
Prepaid Expenses	32.14	21.28
Insurance Claim Receivable*	8.37	8.37
Balance with government authority	110.68	43.65
Sales Tax Paid Under Protest	8.14	8.14
Other Current Assets	-	3.97
Total	479.74	184.39

6.17 Non-Current Provisions

Particulars	As at	As at
	December 31, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for leave encashment	7.84	9.98
Total	7.84	9.98

6.19 Current financial liabilities : Borrowings

Particulars	As at	As at
	December 31, 2024	March 31, 2024
Secured (Repayment on demand)		
Loan from Banks (Cash credit / Bank Overdraft) (Refer Note 6.19.1)	1415.36	1474.02
Unsecured		
Deposits		
From Members (Refer Note 6.16.2)	135.25	46.05
Total	1550.61	1520.07

Details of Securities

Note 6.19.1 Secured (Repayable on demand and Rate of interest is BRLR plus Strategic Premium plus Concessional ROI-8.40%)

Primary Security: Hypothecation of entire current assets on 1st Charge basis:

Collateral Security: Exclusive Charge over Factory Land Building Plant and Machinery

Note 6.19.2

The Company does not have any continuing defaults in repayment of loans and interest as at the reporting date.

6.20 Current financial liabilities : Trade payables

Particulars	As at	
	December 31, 2024	March 31, 2024
Total outstanding dues of micro enterprises and small enterprises- others (Refer Note 6.20.1)	0.0	86.02
Total outstanding dues of creditors other than micro enterprises and small enterprises:-		
Related Parties (Refer Note 6.20.2)	25.77	(0.0)
Others	919.29	178.59
Total	945.06	264.61

Trade payable includes 25.77 Lakhs of 20 Microns limited (PY Nil)

Note 6.20.1

Undertaking covered under Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) was determined by the Company on the basis of information available to the Company by respective undertaking and has been relied upon by the auditor. The details of amount outstanding to MSMED Act are as under:

Particulars	As at	
	December 31, 2024	March 31, 2024
Principal Amount due and remaining unpaid	0.0	86.02
Interest due on (1) above and unpaid interest	-	-
Interest paid on all delayed payments under MSMED Act,2006	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay other than (3) above	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

6.21 Current financial liabilities : Others

Particulars	As at	
	December 31, 2024	March 31, 2024
Current maturities of long term borrowings - (Please refer Note 6.16):-		
Deposits(Unsecured)		
-From Public and Members	297.20	380.82
	297.20	380.82
Unclaimed Dividend*	-	-
Unclaimed Matured public deposits and Interest	4.00	6.00
Lease Liability	132.41	119.08
Payable for Capital Expenditure	120.85	-
Total	554.46	505.90

* The unclaimed dividend will be deposited in Investor Protection and Education Fund u/s 124(5) of Companies Act, 2013 when become due. No amount is due at the end of the period for credit to Investors education and protection fund.

6.22 Current liabilities : Others

Particulars	As at	
	December 31, 2024	March 31, 2024
Advance from customer	63.02	20.27
Statutory Dues Payable	17.92	46.01
Other Current Liabilities		
Employee Benefits Payable	33.08	28.66
Other current financial liabilities	34.04	42.63
Total	148.06	137.57

6.23 Current provisions

Particulars	As at	
	December 31, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for gratuity	1.22	0.0
Provision for leave encashment	1.96	0.47
(b) Provision for Expenses	103.68	62.46
Total	106.86	62.93

6.24 Details of Income Tax Assets and Income Tax Liabilities

Particulars	As at	
	December 31, 2024	March 31, 2024
(a) Income tax assets	292.19	143.30
(b) Current income tax liabilities	278.93	130.47
Net Asset (a-b)	13.26	12.83

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Notes to Financial Statements for the year ended December 31, 2024

Particulars	Nine Month Comparision								Quarterly Comparision								For the year 2023-24		...Changes...			
	Budget Dec 24	%	Actual Dec 24	%	Actual Dec 23	%	Actual vs. Budget	Qtr 24 v/s 23	Budget Q3 25	%	Actual Q3 25	%	Actual Q2 25	%	Actual Q3 24	%	Actual Q3 23- 24	%	Bud. Q2 vs. Act Q3 2024-25	Actual Q2 Q3-24 vs Q3-25	Q3 24-5 vs Q3 23-24	
6.25 Revenue from Operations																						
Domestic Sales (Qty mt)	6676		7054		5595				1927		2427		2194		1805		7478					
Export Sales(Qty mt)	1749		818		876				565		269		326		283		1227					
Total Qty	8425		7872		6471				2492		2696		2520		2088		8705					
Sale of products	9133.05		7821.83		6818.20				2935.35		2406.79		2686.20		2142.92		9213.86					
Domestic Sales	7629.30		7197.12	92%	6214.62	91%			2505.01	85%	2200.87	91%	2399.76	91%	1953.26	91%	8363.09	91%	6%	0%	0%	-1%
Export Sales	1503.75		624.71	8%	603.57	9%			430.34	15%	205.92	9%	286.45	9%	189.66	10%	850.77	10%	-6%	0%	0%	
Other operating revenues			.0		1.60				0.0		0.0		0.0		.53							
Total	9133.05		7821.83		6819.80		-14%	15%	2935.35		2406.79		2686.20		2143.46		9213.86		0%			-10%
PER MT	108404		99363		105390				117791		89273		106595		102656		105846					
6.26 Other Income																						
Interest Income	32.94		42.40		33.52				10.59	0.4%	14.14	0.6%	13.52	0.5%	10.66	0.5%	38.79	0.4%				
Rent	5.27		5.00		5.88				1.76	0.1%	1.67	0.1%	1.67	0.1%	1.83	0.1%	7.55	0.1%				
Net Gain on Disposal of Tangible Asset			.04		22.48						0.0		0.0		21.95	1.0%	22.48	0.2%				
Net Gain on Foreign Currency Transactions			.0		.0						0.0		0.0		.0	0.0%	.0	0.0%				
Provisions no longer required written back			.0		.0						(.73)	-0.2%	0.28	0.0%	.0	0.0%	1.79	0.0%				
Liability no longer required written back			.42		1.78						(.04)	0.0%	0.24	0.1%	1.67	0.1%	3.24	0.0%				
Export Incentives			1.55		2.96						0.75	0.0%	0.0	0.0%	.90	0.0%	4.32	0.0%				
Gain on Derecognition of Lease assets and Liabilities			.27		6.33						0.0		0.27		3.30		5.85	0.1%				
Discount income			.0		.0						0.0		0.0		.0							
Other Non-Operating Income			3.60		5.90						1.20	0.0%	5.90	0.0%	0.0							
Total	41.81	0%	55.57	1%	72.95	1%			13.55	0%	16.68	1%	15.97	2%	40.30		84.02	0.9%	0%	-1%	1%	
*Includes interest income on deposits, staff advances, employee loans and delayed payments																						
6.27 Cost of materials consumed																						
Particulars																						
(a) Raw Material and Packing Material																						
Opening Stock of Material																						
Add : Purchases	5763.94		1505.74		2271.37				1880.08		1415.38		1893.75		1839.29		2271.37					
Less: Closing Stock of Materials			4922.89		3579.53				1880.08		1509.26		1482.74		1177.10		4670.70					
Sub - Total (a)	5763.94		6428.63		5850.90				2924.64		3376.49		3016.39		6942.07							
(b) Mining Material																						
Opening Stock of Material																						
Add : Purchases	-		3.51		2.95				-		36.60		39.31		56.05		197.58					
Less: Closing Stock of Materials			119.92		141.71				40.28		42.82		59.00		200.54							
Sub - Total (b)	.0		123.42		144.66						3.67		3.67		2.76		3.51					
Total (a+b)	5763.94	63%	4621.20	59%	4132.98	61%			1880.08	64%	1034.06	43.0%	2000.26	57%	1212.81	56.6%	5633.37	61.1%	-21%	-14%	-14%	

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Particulars	NINE MONTH COMPARISION							QUARTERLY COMPARISION							For the year	----Changes----					
6.28 Purchases of Stock in trade																					
Particulars																					
Purchases of Stock in trade																					
Total	.0		91.37		119.69			0.0		67.16		(27.11)		62.50		95.41	1.0%	3%	0%	0%	
6.29 Changes in inventories of Finished Goods and Stock in Trade																					
Particulars																					
Changes in inventories of finished goods and Inventory at the beginning of the year																					
Finished Goods			446.43		564.21			0.0		856.37		84.80		555.38		564.21					
Stock in Trade			192.86		73.12			0.0		123.38		527.67		95.64		73.12					
Sub Total (a)			639.29		637.33			0.0		979.75		612.47		651.02		637.33					
Less: Inventory at the end of the year																					
Finished Goods			583.00		443.75			0.0		583.00		856.37		443.75		446.43					
Stock in Trade			92.98		126.35			0.0		92.98		123.38		126.35		192.86					
Sub Total (b)			675.98		570.10			0.0		675.98		979.75		570.10		639.29					
Total	.0	0%	(36.69)	0%	67.23	1%		0.0		303.77	13%	-367.28	4%	80.92		-1.96	0.0%	13%	9%	13%	
6.30 Employee Benefit Expense																					
Salary, Wages Bonus & Allowances	777.18	8.5%	675.39	8.6%	538.52	7.9%	0.1%	0.7%	257.72	8.8%	228.13	9.5%	233.81	8.7%	171.09	8.0%	711.80	7.7%	1%	1%	1%
Contribution to Provident and Other Funds	33.92	0.4%	44.34	0.6%	30.96	0.5%	0.2%	0.1%	11.27	0.4%	17.01	0.7%	13.00	0.5%	7.83	0.4%	57.09	0.6%	0%	0%	0%
Managerial Remuneration	13.41	0.1%	16.90	0.2%	12.41	0.2%	0.1%	0.0%	4.47	0.2%	5.69	0.2%	5.69	0.2%	4.14	0.2%	16.55	0.2%	0%	0%	0%
Staff Transportation Expense	16.54	0.2%	15.78	0.2%	15.75	0.2%			5.51	0.2%	5.26	0.2%	5.26	0.2%	5.25	0.2%	21.00	0.2%	0%	0%	0%
Staff Welfare Expenses	13.34	0.1%	13.71	0.2%	11.31	0.2%			4.45	0.2%	4.71	0.2%	4.46	0.2%	3.79	0.2%	16.39	0.2%	0%	0%	0%
Total	854.39	9%	766.13	10%	608.95	9%	0.4%	0.9%	283.42	9.7%	260.79	10.8%	262.22	9.0%	192.10	9.0%	822.84	8.9%	-1.2%	1.9%	1.9%
6.31 Finance Costs																					
Interest on Working Capital Loans	135.00	1.5%	72.02	0.9%	106.59	1.6%	-0.6%	-0.6%	45.00	2%	27.01	1%	23.34		38.43	2%	137.31	1.5%			
Interest on Term Loans																					
Interest expense on financial liabilities at amortised cost	49.76	0.5%	43.76	0.6%	43.49	0.6%	0.0%	-0.1%	9.90	0%	17.78	1%	15.53		19.90	1%	46.69	0.5%			
Interest on Lease Liability																					
Recovery for Contravention of Sanction Terms																					
Recovery of Contractual Liability																					
Other Borrowing Costs	52.40	1%	39.20	0.5%	35.53	0.5%	-0.1%	0.0%	27.13	1%	17.77	1%	12.49		21.06	1%	52.03	0.6%			
Total	237.16	3%	176.21	2.3%	212.86	3.1%	-0.3%	-0.9%	82.03	3%	69.29	3%	58.77	4%	88.92	4%	381.29	4.1%	0%	-1%	-1%

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Notes to Financial Statements for the year ended December 31, 2024

Particulars	NINE MONTH COMPARISON								QUARTERLY COMPARISON								For the year	---Changes---				
6.32 Depreciation and amortisation expense																						
Depreciation of property, plant and equipment (refer Note 5.04)	77.43		72.95		78.83				25.81	1%	25.60	1%	23.91		26.19	1%	102.13					
Amortisation of intangible assets (refer note 5.04)			1.19		1.99						0.26		0.26		-54	0%	2.56					
Amortisation of Right of use assets (refer note 5.04)	47.42		107.60		94.48				15.81		36.32		36.78		36.56	2%	137.93					
Total	124.85	1%	181.75	2.3%	175.30	2.6%	1.0%	-0.2%	41.62	1%	62.19	3%	60.96	3%	62.21	3%	242.62	2.6%	1%	0%	0%	
6.33 Other Expenses																						
Note 6.33.1																						
Manufacturing Expenses																						
Consumption of Stores and Spare Parts	70.73	1%	78.65	1.0%	69.27	1.0%	0.2%	0.0%	11.91		32.93	1%	21.79	1%	32.35	2%	89.91	1%	1%	1%	0%	
Power and Fuel	289.91	3%	338.51	4.3%	168.66	2.5%	1.2%	1.9%	93.54	3%	118.10	5%	93.88	3%	48.83	2%	235.31	3%	2%	1%	3%	
Rent-Factory	330.68	4%	300.20	3.8%	323.31	4.7%	0.2%	-0.9%	118.56	4%	100.51	4%	99.77	4%	99.88	5%	423.12	5%	0%	0%	0%	
Repairs :																						
Buildings	11.25	0.1%	43.13	0.6%	9.69	0.1%	0.4%	0.4%	3.75	0%	0.0	0%	35.15	1%	3.51	0%	5.28	0%	0%	-1%	0%	
Plant and Machinery	41.10	0.5%	39.98	0.5%	49.52	0.7%	0.1%	-0.2%	17.03	1%	10.01	0%	6.12	0%	4.81	0%	54.28	1%	0%	0%	0%	
Other Manufacturing & Factory Expenses	25.23	0.3%	27.06	0.3%	38.34	0.6%	0.1%	-0.2%	8.32	0%	9.79	0%	7.33	0%	10.92	1%	33.41	0%	0%	0%	0%	
Laboratory Expenses	13.99	0.2%	14.79	0.2%	12.95	0.2%	0.0%	0.0%	4.66	0%	4.83	0%	4.37	0%	3.30	0%	18.75	0%	0%	0%	0%	
Security Service Charges	35.53	0.4%	35.78	0.5%	39.27	0.6%	0.1%	-0.1%	11.84	0%	11.96	0%	11.92	0%	11.43	1%	50.41	1%	0%	0%	0%	
Shifting Charges	18.43	0.2%	18.16	0.2%	18.86	0.3%	0.0%	0.0%	6.14	0%	7.14	0%	4.90	0%	5.86	0%	24.17	0%	0%	0%	0%	
Factory Expenses Others	15.15	0.2%	21.89	0.3%	11.38	0.2%	0.1%	0.1%	5.05	0%	7.00	0%	7.59	0%	3.32	0%	15.79	0%	0%	0%	0%	
Sub-Contracting Charges																						
Sub Total	852.00	9%	918.14	11.7%	745.06	10.9%	2.4%	0.8%	280.82	10%	302.28	13%	292.81	11%	225.15	11%	954.24	10.4%	3.0%	1.7%	2.1%	
Note 6.33.2																						
Administrative & Other Expenses																						
Rent-Office	-								-		-		-		-		1.27	0.0%	0.0%	0.0%	0.0%	
Rates & Taxes	7.77		8.58	0.1%	8.23	0.1%			2.59	0%	3.56	0%	2.82	0%	2.77	0%	12.46	0.1%	0.1%	0.0%	0.0%	
Insurance	13.10	0.1%	13.40	0.2%	13.50	0.2%	0.0%	0%	4.35	0%	3.06	0%	7.00	0%	6.16	0%	10.75	0.1%	0.0%	-0.2%	-0.2%	
Post, Telephone & Courier	6.12	0.1%	7.61	0.1%	6.39	0.1%	0.0%	0%	2.94	0%	2.31	0%	2.65	0%	1.88	0%	8.70	0.1%	0.0%	0.0%	0.0%	
Printing and Stationary expenses	3.97		3.46	0.0%	3.64	0.1%	0.0%	0%	1.32	0%	0.79	0%	1.81	0%	.89	0%	4.35	0.0%	0.0%	0.0%	0.0%	
Legal, Licenses and Renewal expenses	1.89		1.46		1.77				0.63	0%	0.0	0%	1.18	0%	.15	0%	1.79	0.0%	0.0%	0.0%	0.0%	
Software and Computer Maintenance	4.50		4.32	0.1%	3.65	0.1%	0.1%	0%	1.62	0%	1.22		1.15	0%	1.20	0%	5.32	0.1%	-0.1%	-0.1%	-0.1%	
Travelling & Conveyance	8.59	0.1%	14.13	0.2%	8.52	0.1%	0.1%	0%	2.86	0%	4.65	0%	3.05	0%	2.06	0%	11.16	0.1%	0.1%	0.1%	0.1%	
Vehicle Running & Maintenance	7.29	0.1%	6.11	0.1%	6.81	0.1%	0.0%	0%	2.42	0%	0.07	0%	3.55	0%	2.39	0%	13.22	0.1%	-0.1%	-0.1%	-0.1%	
Professional Fees	39.14	0.4%	27.23	0.3%	43.11	0.6%	-0.1%	0%	12.31	0%	9.57	0%	9.51	1%	14.46	1%	51.18	0.6%	0.0%	-0.3%	-0.3%	
Auditors Remuneration	2.63	0.0%	2.63	0.0%	2.88				0.88	0%	0.88		0.87		1.13	0%	5.35	0.1%	0.0%	0.0%	-0.1%	
Directors Sitting Fees	4.80	0.1%	2.20	0.0%	3.40				1.20	0%	0.60	0%	1.00	0%	1.20	0%	4.60	0.0%				
Fixed Asset Written Off			-		-				-		-		-	0%	-	0%	.16	0.0%				
Donation	0.10		-		.11				0.03		-		-		.11	0%	.11	0.0%				
Remission of Debit balance			.50	0.0%	-						0.45		0.0		-	0%	1.69	0.0%				
Corporate Social Responsibility Expense	12.00		12.00	0.2%	-						10.50		1.00		-		10.50	0.1%				
Miscellaneous Expenses	28.02	0.3%	25.67	0.3%	26.28	0.4%	0.0%	-0.1%	13.11		10.82		7.53		7.62	0%	28.29	0.3%		-0.1%	-0.1%	
Net Loss on Foreign Currency Transactions			5.69	0.1%	.59						0%	(2.76)	0%	5.23	0%	-.17	0%	.99	0.0%	-0.1%	-0.1%	-0.1%
Detention Charges			-		-						0%	0.0%	0.0	0%	-	0%	-	0.0%				
Sub Total	139.92	1.7%	134.97	1.7%	128.86	1.9%	1.7%	-0.2%	46.26	2%	45.71	2%	48.36	2%	41.84	2%	171.87	2%	0.3%	-0.1%	-0.1%	

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Particulars	NINE MONTH COMPARISION									QUARTERLY COMPARISION									For the year	----Changes----		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
Note 6.33.3																						
Marketing, Selling & Distribution																						
Selling Expenses																						
Travelling Expenses	46.31	0.5%	68.72	0.9%	22.64	0.3%				16.28	1%	24.55	1%	34.78	0%	4.90	0%	50.41	1%	0.5%	0.8%	0.8%
Rebate and Discount			.0		.0																	
Sales Commission	18.45	0.2%	12.62	0.2%	11.17	0.2%				6.03	0%	4.81	0%	3.84	0%	2.99	0%	12.29	0%	0.0%	0.1%	0.1%
Bad Debts			.0		.0																	
Provision for Doubtful Debts			2.37	0.0%	2.14																	
Rent-Godown	6.88	0.1%	6.84	0.1%	6.85	0.1%				2.30	0%	2.28	0%	2.28	0%	2.28	0%	7.92	0%	0.0%	0.0%	0.0%
Royalty	267.19	2.9%	223.06	2.9%	195.88	2.9%				85.79	3%	68.45	3%	76.67	3%	60.39	3%	264.01	3%	-0.1%	0.0%	0.0%
Other Selling Expenses	8.07	0.1%	11.18	0.1%	7.04	0.1%				2.96	0%	1.01	0%	0.05	0%	.82	0%	8.01	0%	-0.1%	0.0%	0.0%
Distribution Expenses																						
Freight and Logistic Expenses (Domestic)	99.74	1.1%	80.09	1.0%	47.80	0.7%				24.83	1%	25.40	1%	25.00	1%	16.37	1%	69.33	1%	0.2%	0.3%	0.3%
Freight and Logistic Expenses (Export)	71.62	0.8%	57.82	0.7%	32.74	0.5%				30.08	1%	18.32	1%	31.61	0%	5.17	0%	48.51	1%	-0.3%	0.5%	0.5%
Service Tax			.0		.0																	
Export Expenses	32.48	0.4%	9.33	0.1%	11.75	0.2%				10.46	0%	4.24	0%	4.52	0%	4.63	0%	16.10	0%	-0.2%	0.0%	0.0%
Sub Total	550.74	6.0%	472.03	6.0%	338.00	5.0%				178.73	6%	138.35	6%	190.32	5%	99.46	5%	476.93	5%	-0.3%	1.1%	1.1%
Total	1542.66	17%	1525.14	19.5%	1211.92	17.8%				505.81	17%	486.34	20%	531.49	17%	366.45	17%	1603.04	17%	3.0%	3.1%	3.1%

6.13 Share Capital

Note 6.13.1

Authorised, issued, subscribed, and paid up share capital

Particulars	As at December 31, 2024		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount
Authorised				
Equity Shares of ₹10 each	2,00,00,000	2000.00	2,00,00,000	2000.00
Issued, Subscribed and Paid up				
Equity Shares of ₹10 each fully paid up	89,70,020	897.00	89,70,020	897.00
Total	89,70,020	897.00	89,70,020	897.00

Note 6.13.2

A. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at December 31, 2024		As at March 31, 2024	
	Equity Shares of ₹ 10 each fully paid			
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period	89,70,020	897.00	89,70,020	897.00
Add: Shares issued during the period	-	-	-	.0
Add: Shares bought back during the period	-	-	-	.0
Less: Shares cancelled during the period	-	-	-	.0
Shares outstanding at the end of the period	89,70,020	897.00	89,70,020	897.00

B. Other Disclosures

Terms/ rights attached to equity shares

- Every holder of an equity share as reflected in the records of the Company on the date of the shareholders meeting shall have one vote in respect of each share held for all matter submitted to vote in a shareholders meeting of the company.
- Any dividend declared by the company shall be paid to each holder of Equity shares in proportion to the number of shares held to total equity shares outstanding as on that date. In the event of liquidation of the Company all preferential amounts if any shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion of the number of shares held to the total equity shares outstanding as on that date.

C. Shareholders holding more than 5 % of total share capital

Name of Shareholder	As at December 31, 2024		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares of ₹ 10 each fully paid				
20 Microns Limited (Holding Company)	87,20,000	97.21%	87,20,000	97.21%
Total	87,20,000	97.21%	87,20,000	97.21%

Note 6.13.3

The Company has not bought back any equity shares, not allotted any shares as fully paid up pursuant to contracts without payment being received in cash and has not allotted bonus shares, for the period of five years immediately preceding March 31, 2024

Notes to Financial Statements for the year ended December 31, 2024

₹ in Lakhs

6.14 Other Equity

Particulars	As at	As at
	December 31, 2024	March 31, 2024
Reserves & Surplus		
Securities Premium Account		
Opening Balance	332.26	332.26
Add: received during the Period	0.0	0.0
Share issue expenditure - Deferred Tax	0.0	0.0
Closing Balance	332.26	332.26
Surplus in Profit and Loss account		
Opening balance	3201.04	2872.97
Profit for the year	418.80	324.40
Other Comprehensive Income:		
Add: Remeasurements of post-employment benefit obligation, net of tax	(2.29)	3.81
Add: Equity Instruments Through Other Comprehensive Income (Net Of Tax)	0.0	0.0
Less: Loss on sale of investment (Recognised in Statement of Profit and Loss)	0.0	0.0
Less: MAT Credit Written Off	0.0	(0.14)
Total	3617.56	3201.04
Less : Appropriations		
Dividend	0.0	0.0
Closing Balance	3617.56	3201.04
Total other equity	3949.82	3533.31

Notes to Financial Statements for the year ended December 31, 2024

₹ in Lakhs

6.15 Non Current Financial Liabilities: Borrowings

₹ in Lakhs

Particulars	As at December 31, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Deposits - From Members (Refer Note No. 6.16.1)	11.12	297.20	47.85	380.82
Secured				
HDFC Bank	141.15	0.0		
TOTAL [A]	152.27	297.20	47.85	380.82

*Amount disclosed under the head "Current financial liabilities : Others" (Note 6.21)

The Company does not have any continuing defaults in repayment of deposits and interest as at the reporting date.

6.16 Non Current Financial Liabilities: Lease Liabilities

₹ in Lakhs

Particulars	As at December 31, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Lease Liability	165.26	132.41	229.11	119.08
Total	165.26	132.41	229.11	119.08

Notes to Financial Statements for the year ended December 31, 2024

₹ in Lakhs

6.18 Deferred tax Liabilities

(a) Deferred tax balances and movement for the year ended December 31, 2024

Particulars	Net balance April 01, 2024	Recognised in profit or loss	Recognised in OCI	Other	As at September 30, 2024
Deferred tax Liabilities					
Property, plant and equipment and Intangible Assets	236.28	(16.89)	0.0	0.0	219.39
Loans and borrowings	(7.17)	8.34	0.0	0.0	1.17
Right to use assets	85.34	(15.58)	0.0	0.0	69.76
Total	314.45	(24.13)	0.0	0.0	290.32
Deferred tax Assets					
Employee benefits	1.26	0.75	0.77	0.0	2.77
Tax credit-MAT Silicate	0.0	0.0	0.0	0.0	0.0
Deferred Tax Asset On Carried Forward Losses-Silicate	0.0	0.0	0.0	0.0	0.0
Provisions	8.85	0.32	0.0	0.0	9.17
Lease Liability	87.63	(12.72)	0.0	0.0	74.92
Total	97.74	(11.65)	0.77	0.0	86.86
Net deferred tax Liabilities	216.71	(12.48)	(0.77)	0.0	203.46

(b) Deferred tax balances and movement for the year ended March 31, 2024

Particulars	Net balance April 01, 2023	Recognised in profit or loss	Recognised in OCI	Other	As at March 31, 2024
Deferred tax Liabilities					
Property, plant and equipment and Intangible Assets	227.79	8.49	0.0	0.0	236.28
Loans and borrowings	0.86	(8.03)	0.0	0.0	(7.17)
Right to use assets	95.71	(10.37)	0.0	0.0	85.34
Total	324.36	(9.91)	0.0	0.0	314.45
Deferred tax Assets					
Employee benefits	3.81	(1.27)	(1.28)	0.0	1.26
Tax credit-MAT Silicate	0.14	0.0	0.0	(0.14)	0.0
Deferred Tax Asset On Carried Forward Losses-Silicate	18.06	(18.06)	0.0	0.0	0.0
Provisions	8.77	0.08	0.0	0.0	8.85
Share issue expense	0.0	0.0	0.0	0.0	0.0
Lease Liability	93.94	(6.31)	0.0	0.0	87.63
Total	124.71	(25.55)	(1.28)	(0.14)	97.74
Net deferred tax Liabilities	199.65	15.64	1.28	0.14	216.71

The company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

Significant management judgment is required in determining provision for income tax, deferred income tax assets and liabilities and recoverability of deferred income tax assets. The recoverability of deferred income tax assets is based on estimates of taxable income by each jurisdiction in which the relevant entity operates and the period over which deferred income tax assets will be recovered.