

20 MICRONS NANO MINERALS LIMITED
Balance Sheet as at June 30, 2024
₹ in Lakhs

Particulars	Note No.	As at June 30, 2024 Unaudited	As at March 31, 2024 Audited
I. ASSETS			
1 Non-current assets			
Property, plant and equipment	6.03	1780.68	1815.33
Capital work in progress	6.03	44.15	33.18
Right of Use Assets	6.04	304.60	339.09
Intangible assets	6.04	4.52	5.20
Financial assets			
Other financial assets	6.05	172.55	193.54
Tax Assets (Net)	6.24	(1.32)	12.83
Other non-current assets	6.06	112.61	103.95
Total Non-Current Assets		2417.79	2503.12
2 Current assets			
Inventories	6.07	2717.80	2350.09
Financial Assets			
Trade receivables	6.08	1389.37	1038.91
Cash and cash equivalents	6.09	501.86	728.04
Bank balances other than (ii) above	6.10	641.13	613.18
Loans	6.11	10.21	7.32
Other current assets	6.12	301.38	184.39
Total Current Assets		5561.76	4921.92
TOTAL ASSETS		7979.55	7425.04
II. EQUITY AND LIABILITIES			
1 Equity			
Equity share capital	6.13	897.00	897.00
Other Equity	6.14	3696.04	3533.31
Total Equity		4593.04	4430.31
2 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	6.15	42.34	47.85
Lease Liabilities	6.16	200.21	229.11
Provisions	6.17	7.92	9.98
Deferred tax liabilities (Net)	6.18	224.85	216.71
Total Non-Current Liabilities		475.32	503.66
Current liabilities			
Financial Liabilities			
Borrowings	6.19	1539.72	1520.07
Trade payables	6.20	676.35	264.61
Total outstanding dues of micro enterprises and small enterprises.		0.0	86.02
Total outstanding dues of creditors other than micro enterprises and small enterprises.		676.35	178.59
Lease Liabilities	6.21	118.17	119.08
Other financial liabilities	6.21	346.12	386.82
Other current liabilities	6.22	157.89	137.57
Provisions	6.23	72.94	62.93
Total Current Liabilities		2911.19	2491.08
Total Liabilities		3386.51	2994.74
TOTAL EQUITY AND LIABILITIES		7979.55	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

CA Jayesh Mehta
Partner
M. No. - 037267
Place - Waghodia, Vadodara
Date - 26th July, 2024

For 20 Microns Nano Minerals Limited
Rajesh C. Parikh
Director
DIN - 00041610

Atil C. Parikh
Managing Director
DIN - 00041712

N R Patel
Chief Financial Officer
Place - Waghodia, Vadodara
Date - 26th July, 2024

Aditya Tillu
Company Secretary
M No. A-69312

20 MICRONS NANO MINERALS LIMITED

Statement of Profit and Loss for the period
ended June 30, 2024

₹ in Lakhs

Particulars	Note No.	QUARTERLY COMPARISON								For the year 2023-24 Audited)	(-->Changes<--		
		Budget Q1 24-25	%	Actual Q1 24- 25	%	Actual Q4 23-24	%	Actual Q1 23-24	%			Bud.v/s Act 23-24	Quarter1 23-24 v/s 24-25	Quarter Q1 24-25 Vs Q4 2023- 24
Revenue														
Revenue from Operations	6.25	3048.02		2728.83		2394.06		2365.57		9213.86		-10%	15%	14%
Other income	6.26	13.54	0%	22.92	1%	11.07	0%	15.12	1%	84.02	1%			
Total Income		3061.56		2751.75		2405.13		2380.69		9297.88				
Expenses														
Cost of materials consumed	6.27	1939.77	63.6%	1586.88	61.0%	1500.38	58.8%	1575.94	64.3%	5633.37	62.2%	-3%	-3%	2%
Purchase of Stock In Trade	6.28			51.32		-24.28		3.24		95.41				
Changes in inventories of Finished Goods	6.29			26.82		-69.19		-57.83		-1.96				
Employee Benefits Expenses	6.30	282.00	9.3%	243.12	8.9%	213.89	8.9%	206.39	8.7%	822.84	8.9%	0%	0%	0%
Finance Costs	6.31	73.10	2.4%	48.16	1.8%	168.43	7.0%	62.18	2.6%	381.29	4.1%	-1%	-1%	-5%
Depreciation and Amortization Expenses	6.32	25.81	0.8%	58.61	2.1%	67.32	2.8%	58.94	2.5%	242.62	2.6%	1%	0%	-1%
Manufacturing Expenses		278.11	9.1%	323.06	11.8%	214.21	8.9%	264.77	11.2%	954.24	10.4%	3%	3%	1%
Administrative & Other Expenses		61.70	2.0%	40.90	1.5%	43.01	1.8%	45.68	1.9%	171.87	1.9%	-1%	0%	0%
Marketing, selling and Distribution Expenses		183.30	6.0%	143.36	5.3%	133.90	5.6%	122.48	5.2%	476.93	5.2%	-1%	0%	0%
Total Expenses		2843.79		2522.22		2247.68		2281.80		8776.62				
EBDITA		316.69	10.4%	336.30	12.3%	393.20	16.4%	220.02	9.3%	1145.18	12.4%	2%	3%	3%
Profit Before Exceptional Items and Tax		217.78		229.53		157.45		98.90		521.26				
Profit Before Tax		217.78	7%	229.53	8%	157.45	7%	98.90	4.2%	521.26	5.7%	1%	2%	4%
Tax expense:														
Current Tax														
Adjustment for earlier tax expense														
Deferred Tax														
Profit for the year		162.97	5.3%	163.73	6.0%	125.62	5.2%	25.52	1.1%	324.40	3.5%	1%	1%	5%
Other comprehensive income														
Items that will not be reclassified to profit or loss														
Remeasurement of the defined benefit plan	6.35													
Tax on above	6.35													
Total other comprehensive income														
Total comprehensive income for the year		162.97	5.3%	162.74	6%	120.90	5%	22.73	1%	328.21	3.6%	1%	1%	5%
Earnings per equity share of FV of ₹ 10 each														
Basic	6.36	1.82		1.83		1.40		0.28		3.62				
Diluted		1.82		1.83		1.40		0.28		3.62				

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

CA Jayesh Mehta

Partner

M. No. - 037267

Place - Waghodia, Vadodara

Date -26th July,2024

N R Patel

Chief Financial Officer

Place - Waghodia, Vadodara

Date -26th July,2024

Cash Flow Statement for the period ended June 30, 2024

₹ in Lakhs

Particulars	For the Year ended June 30, 2024	For the Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	229.53	521.26
Adjustments for:		
Depreciation and amortisation	58.61	242.62
Profit on sale/disposal of Property, plant and equipment	(0.04)	(22.48)
Loss on Fixed Asset discarded	-	0.16
(Gain)/Loss on Derecognition of Lease assets and Liabilities	-	(5.85)
Liability/Provision no longer required written back	(5.68)	(5.04)
Remission of Debit Balances	0.05	1.69
Provision for Doubtful Debts (Trade Receivables)	1.49	0.33
Interest Income	(14.73)	(38.79)
Interest Paid	48.16	381.29
Operating Profit before Working Capital Changes	317.39	1075.21
Adjustments for changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(352.00)	(88.51)
(Increase)/Decrease in Other - Non Current Assets	(8.66)	83.00
(Increase)/Decrease in Other financial assets-Non-current	21.00	(28.01)
(Increase)/Decrease in Short Terms Loans and Advances	(2.90)	(1.52)
(Increase)/Decrease in Other Current Assets	(116.99)	185.81
(Increase)/Decrease in Other financial assets-Current	(27.95)	180.28
(Increase)/Decrease in Inventories	(367.71)	717.46
Changes in Trade and Other Receivables	(855.22)	1048.51
Increase/(Decrease) in Trade Payables	417.42	(835.24)
Increase/(Decrease) in Other financial liability except current maturity of long term debt	-	5.09
Increase/(Decrease) in Other current Liabilities	20.32	(10.66)
Increase/(Decrease) in Long-term provisions	(2.07)	9.98
Increase/(Decrease) in Short-term provisions	8.69	(5.54)
Increase/(Decrease) in Other financial liabilities -Non- Current	6.93	129.96
Changes in Trade and Other Payables	451.29	(706.41)
Cash Generated from Operations	(86.54)	1417.31
Income tax paid (Net of refunds)	(43.19)	(115.86)
Net Cash from Operating Activities	(129.73)	1301.45
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of Assets	13.35	268.16
Purchase of Assets	(13.06)	(249.06)
Interest Received	14.73	38.79
Net Cash used in Investing Activities	15.01	57.89
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from /(Repayment of) Long-term borrowings (Net)	-	34.92
Proceeds from Short-term borrowings	(21.05)	28.42
Repayment of Long-term borrowings (Secured and Unsecured)	(5.52)	-
Repayment of Short-term borrowings (Secured and Unsecured)		(211.15)
Interest Paid	(48.16)	(381.29)
Lease payments	(36.74)	(149.19)
Net Cash from Financing Activities	(111.46)	(678.29)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(226.18)	681.05
Cash and Cash Equivalents at the beginning of the year	728.04	46.99
Cash and Cash Equivalents at the end of the year	501.86	728.04
Closing Cash and Cash Equivalents comprise:		
Cash in hand	-	-
Balances with Scheduled Banks	501.86	728.04
Total	501.86	728.04

20 MICRONS NANO MINERALS LIMITED**Cash Flow Statement for the period ended June 30, 2024****Notes to Cash Flow Statement:**

- (i) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard IND AS - 7 on Cash Flow Statements.
- (ii) Purchase of fixed assets are stated inclusive of movements of capital work in progress, assets under development and capital advances.
- (iii) Previous year figures have been regrouped and reclassified wherever considered necessary to conform to the current year's figures.
- (iv) In Part A of the cash flow statement, figures in brackets indicate deductions made from the Net Profit for deriving the Net cash flow from operating activities. In Part B and Part C, figures in bracket indicate cash-outflow.

Disclosure pursuant to Ind AS 7 on "Statement of Cash Flows"

Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities and financial assets arising from financial activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities and financial assets arising from financing activities, to meet the disclosure requirement.

For the Year ended on March 31, 2024	Opening Balance	Cash Flows		Non Cash Changes	Closing Balance	₹ in lakhs
		Repayment	Proceeds			
Short Term Borrowings	1520.07	0.0	8.94	10.71	1539.72	
Long Term Borrowings (including Current maturities)	428.67	(5.52)	(40.70)	0.0	382.46	
Bank Balances other than Cash and Cash Equivalents	613.18	0.0	0.0	0.0	641.13	

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
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Partner
M. No. - 037267
Place - Waghodia, Vadodara
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N R Patel
Chief Financial Officer
Place - Waghodia, Vadodara
Date -26th July,2024

Aditya Tillu
Company Secretary
M No. A-69312

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	0.0	0.0	0.0	0.65	0.0	1.44	0.0	0.0	2.09	10.97	0.0		13.06
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(21.01)	0.0	0.0	0.0	0.0	(21.01)	0.0	0.0		(21.01)
As at June 30, 2024	23.75	372.15	114.79	480.29	1410.55	77.78	14.39	15.20	87.95	2596.86	44.15	0.0		2641.01
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	1.26	0.51	3.76	13.93	0.05	0.19	0.91	2.82	23.44	0.0	0.0		23.44
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 June 30, 2024	0.0	41.62	20.40	99.54	497.73	72.58	10.05	11.01	63.25	816.18	0.0	0.0		816.18
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 June 30, 2024	23.75	330.53	94.39	380.75	912.82	5.21	4.33	4.20	24.70	1780.68	44.15	0.0		1824.83
As at June 30, 2024	23.75	330.53	94.39	380.75	912.82	5.21	4.33	4.20	24.70	1780.68	44.15	0.0		1824.83

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 June 30, 2024

₹ in Lakhs

6.04 Intangible Assets and Right of Use Assets

Particulars	Intangible assets			Right of Use Assets	₹ in Lakhs		
	Product Development	Mining Development Expense	Total				
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	479.92		
Additions	0.0	0.0	0.0	0.0			
Disposals/ Adjustments	0.0	0.0	0.0	0.0			
As at June 30, 2024	0.0	11.47	11.47	587.91	479.92		
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			
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	0.67	0.67	34.50			
Disposals/ Adjustments	0.0	0.0	0.0	0.0			
As at June 30, 2024	0.0	6.95	6.95	283.32			
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 June 30, 2024	(0.0)	4.52	4.52	304.60			

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.

6.03 Capital Work-in-Progress

Capital Work-in-Progress ageing schedule for the year ended March 31, 2024 and March 31, 2023

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total	₹ in Lakhs
Projects in Progress	33.18	0.0	0.0	0.0	33.18	
	(40.70)	0.0	0.0	0.0	(40.70)	
Projects temporarily suspended	0.0	0.0	0.0	0.0	0.0	
	0.0	0.0	0.0	0.0	0.0	
Total CWIP	33.18	0.0	0.0	0.0	33.18	
	(40.70)	0.0	0.0	0.0	(40.70)	

Figures in brackets represent previous year figures

6.13 Share Capital**Note 6.14.1****Authorised, issued, subscribed, and paid up share capital**

Particulars	As at March 31, 2024		As at March 31, 2023	
	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 6.14.2**A. Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

Particulars	As at March 31, 2024		As at March 31, 2023	
	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 March 31, 2024		As at March 31, 2023	
	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 6.14.3

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

6.14 Other Equity

Particulars	As at	
	June 30, 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	163.73	324.40
Other Comprehensive Income:		
Add: Remeasurements of post-employment benefit obligation, net of tax	(0.99)	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	3363.78	3201.04
Less : Appropriations		
Dividend	0.0	0.0
Closing Balance	3363.78	3201.04
Total other equity	3696.04	3533.31

6.05 Other Financial Assets

Particulars	As at	As at
	June 30, 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	0.0	25.02
Balance with Banks-Deposits	3.15	3.15
Other Financial Assets		
Security and other deposits [Unsecured, considered good]	64.95	60.44
Total	172.55	193.54

6.06 Other non- current assets

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Advance for Capital Expenditure [Unsecured, considered good]	112.61	103.95
Total	112.61	103.95

6.07 Inventories*

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Raw Materials	1897.25	1501.02
Finished Goods	84.80	446.43
Stock in trade	527.67	192.86
Stores and Spares	208.08	201.56
Goods in Transit	(0.0)	8.22
Total	2717.80	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	As at
	June 30, 2024	March 31, 2024
Unsecured, Considered Good (Refer Note 6.09.1 below)	1426.07	1074.12
Less: Provision for Expected Credit Loss	(36.70)	(35.21)
Total	1389.37	1038.91

6.09.1 Trade Receivable from Subsidiary of the holding company 20 MCC Pvt Limited is ₹ 24.97 lakhs (P.Y. ₹ 27.34) and Dorfner - 20 Microns Limited - ₹ 20.32 lakhs (P.Y. ₹ 6.78 lakhs) and holding company ie 20 Microns limited is ₹ 31.16 lakhs

6.09 Current financial assets : Cash and Cash Equivalents

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Balance with banks - Current accounts	501.86	728.04
Cash on hand	0.0	0.0
Total	501.86	728.04

6.10 Current financial assets : Other

Particulars	As at	As at
	June 30, 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)	605.83	602.90
Margin Money deposits under lien against Bank Guarantee (Refer Note-6.11.1 below)	35.30	10.28
Earmarked unpaid dividend accounts (Refer Note-6.11.3 below)	0.0	0.0
Total	641.13	613.18

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
	June 30, 2024	March 31, 2024
Loans to employees	10.21	5.79
Total	10.21	5.79

6.12 Other current assets

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Advances [Unsecured, considered good]		
Advance to Suppliers	196.88	98.98
Prepaid Expenses	7.09	21.28
Insurance Claim Receivable*	8.37	8.37
Balance with government authority	73.36	43.65
Sales Tax Paid Under Protest	8.14	8.14
Other Current Assets	7.54	3.97
Total	301.38	184.39

6.17 Non-Current Provisions

Particulars	As at	As at
	June 30, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for leave encashment	7.92	9.98
Total	7.92	9.98

Notes to Financial Statements for the year ended June 30, 2024

₹ in Lakhs

6.19 Current financial liabilities : Borrowings

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Secured (Repayment on demand) Loan from Banks (Cash credit / Bank Overdraft) (Refer Note 6.19.1)	1461.32	1474.02
Unsecured Deposits From Members (Refer Note 6.16.2)	78.40	46.05
Total	1539.72	1520.07

Details of Securities

Note 6.19.1 Secured (Repayable on demand and Rate of interest is BRLLR 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	As at
	June 30, 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)	28.88	(0.0)
Others	647.47	178.59
Total	676.35	264.61

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	As at
	June 30, 2024	March 31, 2024
Principal Amount due and remaining unpaid	0.0	86.02
Interest due on (1) above and unpaid interest	0.0	0.0
Interest paid on all delayed payments under MSMED Act,2006	0.0	0.0
Payment made beyond the appointed day during the year	0.0	0.0
Interest due and payable for the period of delay other than (3) above	0.0	0.0
Interest accrued and remaining unpaid	0.0	0.0
Amount of further interest remaining due and payable in succeeding years	0.0	0.0

Note 6.20.2

Trade payable includes Trade payable to Holding Company 20 Microns Ltd is ₹ 28.87 Lakhs (P.Y. ₹ NIL Lakhs)

6.21 Current financial liabilities : Others

Particulars	As at	As at
	June 30, 2024	March 31, 2024
Current maturities of long term borrowings - (Please refer Note 6.16):-		
Deposits(Unsecured)		
-From Public and Members	340.12	380.82
	340.12	380.82
Unclaimed Dividend*	0.0	0.0
Unclaimed Matured public deposits and Interest	6.00	6.00
Lease Liability	118.17	119.08
Payable for Capital Expenditure	0.0	0.0
Total	464.29	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	
	June 30, 2024	March 31, 2024
Advance from customer	74.03	20.27
Statutory Dues Payable	15.78	46.01
Other Current Liabilities		
Employee Benefits Payable	34.45	28.66
Other current financial liabilities	33.62	42.63
Total	157.89	137.57

6.23 Current provisions

Particulars	As at	
	June 30, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for gratuity	0.0	0.0
Provision for leave encashment	1.03	0.47
(b) Provision for Expenses	71.92	62.46
Total	72.94	62.93

6.24 Details of Income Tax Assets and Income Tax Liabilities

Particulars	As at	
	June 30, 2024	March 31, 2024
(a) Income tax assets	186.48	143.30
(b) Current income tax liabilities	187.80	130.47
Net Asset (a-b)	(1.32)	12.83

6.15 Non Current Financial Liabilities: Borrowings

₹ in Lakhs

Particulars	As at June 30, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Deposits - From Members (Refer Note No. 6.16.1)	42.34	340.12	47.85	380.82
TOTAL [A]	42.34	340.12	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 June 30, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Lease Liability	200.21	118.17	229.11	119.08
Total	200.21	118.17	229.11	119.08

6.18 Deferred tax Liabilities**(a) Deferred tax balances and movement for the year ended June 30, 2024**

Particulars	Net balance April 01, 2024	Recognised in profit or loss	Recognised in OCI	Other	As at June 30, 2024
Deferred tax Liabilities					
Property, plant and equipment and Intangible Assets	236.28	0.42	0.0	0.0	236.70
Loans and borrowings	(7.17)	8.33	0.0	0.0	1.16
Right to use assets	85.34	(8.68)	0.0	0.0	76.66
Total	314.45	0.07	0.0	0.0	314.52
Deferred tax Assets					
Employee benefits	1.26	(1.28)	0.33	0.0	0.31
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	0.38	0.0	0.0	9.23
Lease Liability	87.63	(7.50)	0.0	0.0	80.13
Total	97.74	(8.41)	0.33	0.0	89.67
Net deferred tax Liabilities	216.71	8.47	(0.33)	0.0	224.85

(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.

20 MICRONS NANO MINERALS LIMITED
Financial Year 2024-25

Notes to Financial Statements for the year ended June 30, 2024

Particulars	QUARTERLY COMPARISON								For the year 2023-24	----Changes----		
	Budget Q1 24-25	%	Actual Q1 24-25	%	Actual Q4 23-24	%	Actual Q1 23 24	%		Bud. Q1 vs. Act Q1 2024-25	Actual Q4 23-24 vs Q1 24-25	Q1 24-25 vs Q1 23-24
6.25 Revenue from Operations												
Domestic Sales (Qty mt)	1908		2872		1883		1864		0			
Export Sales(Qty mt)	604		223		351		340		0			
Total Qty	2512		3095		2234		2204					
Sale of products	3048.02		2728.83		2395.66		2365.57		9213.86			
Domestic Sales	2548.52	84%	2596.49	95%	2148.47	91%	2129.20	90%	8363.09	91%	12%	4%
Export Sales	499.50	16%	132.34	5%	247.20	9%	236.38	11%	850.77	10%	-12%	-4%
Other operating revenues	0.0		0.0		(1.60)							-69%
Total	3048.02		2728.83		2394.06		2365.57		9213.86		0%	149
PER MT	121339		88169		107165		107331		#DIV/0!			
6.26 Other Income												
Interest Income	11.79	0.4%	14.73	0.5%	5.26	0.5%	12.17	0.5%	38.79	0.4%		
Rent	1.76	0.1%	1.67	0.1%	1.67	0.1%	2.03	0.1%	7.55	0.1%		
Net Gain on Disposal of Tangible Asset			0.04				0.04	0.0%	22.48	0.2%		
Net Gain on Foreign Currency Transactions			0.0				0.0	0.0%	0.0	0.0%		
Provisions no longer required written back			5.45	0.2%	1.79	0.0%	0.0	0.0%	1.79	0.0%		
Liability no longer required written back			0.23	0.0%	1.46	0.1%	0.10	0.0%	3.24	0.0%		
Export Incentives			0.80	0.0%	1.36	0.0%	0.78	0.0%	4.32	0.0%		
Gain on Derecognition of Lease assets and Liabilities			0.0		(0.47)		0.0		5.85	0.1%		
Discount income			0.0				0.0%					
Other Non-Operating Income			0.0									
Total	13.54	0%	22.92	1%	11.07	2%	15.12		84.02	0.9%	0%	-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	0.0		1505.74		1859.82		2271.37		2271.37			
Add : Purchases	1926.47		1930.89		1091.17		923.82		4670.70			
1926.47			3436.62		2950.99		3195.20		6942.07			
Less: Closing Stock of Materials	0.0		1893.75		1505.74		1661.20		1505.74			
Sub - Total (a)	1926.47		1542.88		1445.25		1533.99		5436.34			
(b) Mining Material									0			
Opening Stock of Material	0.0		3.51		2.76		2.95		2.95			
Add : Purchases	13.30		44.00		55.87		41.95		197.58			
13.30			47.51		58.64		44.90		200.54			
Less: Closing Stock of Materials	0.0		3.51		3.51		2.95		3.51			
Sub - Total (b)	13.30		44.00		55.13		41.95		197.03			
Total (a+b)	1939.77	64%	1586.88	58.2%	1500.38	57%	1575.94	66.6%	5633.37	61.1%	-5%	2%

Notes to Financial Statements for the year ended June 30, 2024

Particulars	QUARTERLY COMPARISION								For the year	----Changes----		
6.28 Purchases of Stock in trade												
Particulars												
Purchases of Stock in trade	0.0		51.32		(24.28)		3.24		95.41			
Total	.0	0%	51.32	2%	-24.28	3%	3.24		95.41	1.0%	2%	-1%
												2%
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	0.0		446.43		443.75		564.21		564.21			
Stock in Trade	0.0		192.86		126.35		73.12		73.12			
Sub Total (a)	.0		639.29		570.10		637.33		637.33			
Less: Inventory at the end of the year												
Finished Goods	0.0		84.80		446.43		585.81		446.43			
Stock in Trade	0.0		527.67		192.86		109.35		192.86			
Sub Total (b)	.0		612.47		639.29		695.16		639.29			
Total	.0	0%	26.82	1%	-69.19	4%	-57.83		-1.96	0.0%	1%	-3%
												1%
6.30 Employee Benefit Expense												
Salary, Wages Bonus & Allowances	256.30	8.4%	213.46	7.8%	173.29	7.2%	171.84	7.3%	711.80	7.7%	-1%	1%
Contribution to Provident and Other Funds	11.24	0.4%	14.33	0.5%	26.13	1.1%	9.97	0.4%	57.09	0.6%	0%	-1%
Managerial Remuneration	4.47	0.1%	5.52	0.2%	4.14	0.2%	11.36	0.5%	16.55	0.2%	0%	0%
Staff Transportation Expense	5.51	0.2%	5.26	0.2%	5.25	0.2%	4.14	0.2%	21.00	0.2%	0%	0%
Staff Welfare Expenses	4.48	0.1%	4.55	0.2%	5.08	0.2%	9.08	0.4%	16.39	0.2%	0%	0%
Total	282.00	9.3%	243.12	8.9%	213.89	9.0%	206.39	8.7%	822.84	8.9%	0.3%	0.2%
												-0.1%
6.31 Finance Costs												
Interest on Working Capital Loans	45.00	1%	21.67	1%	30.73		33.93	1%	137.31	1.5%		
Interest expense on financial liabilities at amortised cost	9.90	0%	10.45	0%	3.20		11.58	0%	46.69	0.5%		
Interest on Lease Liability			7.10	0%	6.53		9.36	0%	33.78	0.4%		
Recovery for Contravention of Santion Terms			-		105.88				105.88	1.1%		
Recovery of Contractual Liability					-				5.60	0.1%		
Other Borrowing Costs	18.20	1%	8.94	0%	22.11		7.32	0%	52.03	0.6%		
Total	73.10	2%	48.16	2%	168.43	4%	62.18	3%	381.29	4.1%	-1%	-2%
												-1%
6.32 Depreciation and amortisation expense												
Depreciation of property, plant and equipment (refer note 5.04)	25.81	1%	23.44	1%	23.30		25.85	1%	102.13			
Amortisation of intangible assets (refer note 5.04)			0.67		0.57		1.26	0%	2.56			
Amortisation of Right of use assets (refer note 5.04)			34.50		43.45		31.83	1%	137.93			
Total	25.81	1%	58.61	2%	67.32	3%	58.94	2%	242.62	2.6%	1%	-1%
												0%
6.33 Other Expenses												
Note 6.33.1												
Manufacturing Expenses												
Consumption of Stores and Spare Parts	11.91		23.93	1%	20.64	1%	19.76	1%	89.91	1%	1%	0%
Power and Fuel	90.82	3%	126.53	5%	66.65	3%	62.43	3%	235.31	3%	2%	2%
Rent-Factory	118.56	4%	99.92	4%	99.80	4%	113.02	5%	423.12	5%	0%	-1%

Notes to Financial Statements for the year ended June 30, 2024

Particulars	QUARTERLY COMPARISION								For the year	---Changes---			
	3.75	0%	14.76	1%	(4.41)	0%	5.72	0%		0%	1%	0%	
Repairs :													
Buildings	3.75	0%	14.76	1%	(4.41)	0%	5.72	0%	5.28	0%	0%	0%	
Plant and Machinery	17.03	1%	17.07	1%	4.76	0%	15.79	1%	54.28	1%	0%	0%	
Demurrage													
Other Manufacturing & Factory Expenses	8.33	0%	9.93	0%	0.0	0%	15.50	1%	33.41	0%	0%	0%	
Laboratory Expenses	4.66	0%	5.60	0%	5.81	0%	7.14	0%	18.75	0%	0%	0%	
Security Service Charges	11.84	0%	11.90	0%	11.14	0%	13.65	1%	50.41	1%	0%	0%	
Shifting Charges	6.14	0%	6.11	0%	5.30	0%	6.12	0%	24.17	0%	0%	0%	
Factory Expenses Others	5.05	0%	7.30	0%	4.51	0%	4.43	0%	15.79	0%	0%	0%	
Sub-Contracting Charges	-	0%	-	0%	-	0%	1.23	0%	3.80	0%	0%	0%	
Sub Total	278.11	9%	323.06	12%	214.21	9%	264.77	11%	954.24	10.4%	2.7%	2.9%	0.6%
Note 6.33.2													
Administrative & Other Expenses													
Rent-Guest House	13.80	0%	0.0	0%	0.0	0%	0.0	0%	.0	0%	0%	0%	
Rent-Office	2.01		0.0		1.27		2.70		1.27	0%	0.0%	0.0%	
Rates & Taxes		0%	2.20	0%	4.23	0%		0%	12.46	0%	0.1%	0.0%	
Fines and Penalties			-		-				-	0%	0.0%	0.0%	
Insurance	4.35	0%	3.33	0%	(2.75)	0%	3.54	0%	10.75	0%	0.0%	-0.2%	
Post, Telephone & Courier	2.04	0%	2.65	0%	2.31	0%	1.87	0%	8.70	0%	0.0%	0.0%	
Printing and Stationary expenses	1.32	0%	0.85	0%	0.71	0%	0.86	0%	4.35	0%	0.0%	0.0%	
Legal, Licenses and Renewal expenses	0.63	0%	0.28	0%	0.02	0%	2.18	0%	1.79	0%	0.0%	0.0%	
Software and Computer Maintenance	1.44	0%	1.96		1.67	0%	1.45	0%	5.32	0%	0.0%	-0.1%	
Travelling & Conveyance	2.86	0%	6.44	0%	2.64	0%	2.84	0%	11.16	0%	0.1%	0.1%	
Vehicle Running & Maintenance	6.33	0%	2.48	0%	6.41	0%	2.12	0%	13.22	0%	-0.1%	0.0%	
Professional Fees	12.44	0%	8.14	0%	8.07	1%	15.33	1%	51.18	1%	-0.1%	-0.4%	
Auditors Remuneration	1.58	0%	0.88		0.87		0.95	0%	5.35	0%	-0.1%	0.0%	
Directors Sitting Fees	1.20	0%	0.60	0%	1.20	0%	1.00	0%	4.60	0%			
Fixed Asset Written Off		0%	0.0	0%	0.16	0%		0%	.16	0%			
Donation	0.03		0.0		0.0			0%	.11	0%			
Remission of Debit balance			0.05		1.69			0%	1.69	0%			
Corporate Social Responsibility Expense			0.50		10.50				10.50	0%			
Miscellaneous Expenses	11.67		7.32		3.61		9.79		28.29	0%			
Net Loss on Foreign Currency Transactions		0%	3.21	0%	0.40	0%	1.05	0%	.99	0%	0.1%	0.1%	
Detention Charges		0%	0.0	0%	0.0	0%		0%	.0	0%			
Sub Total	61.70	2%	40.90	1%	43.01	2%	45.68	2%	171.87	2%	-0.5%	-0.5%	-0.4%
Note 6.33.3													
Marketing, Selling & Distribution													
Selling Expenses													
Travelling Expenses	13.34	0%	9.40	0%	27.78	0%	5.85	0%	50.41	1%	-0.1%	0.1%	
Rebate and Discount			0.0		0.0		0.0	0%	.0	0%	0.0%	0.0%	
Sales Commission	6.37	0%	3.97	0%	1.13	0%	7.18	0%	12.29	0%	-0.1%	0.0%	
Bad Debts			0.0		0.0	0%		0%	.0	0%	0.0%	0.0%	
Provision for Doubtful Debts			1.49	0%	(1.80)	0%		0%	.33	0%	0.1%	0.0%	
Rent-Godown	2.28	0%	2.28	0%	1.07	0%	1.69	0%	7.92	0%	0.0%	0.0%	
Royalty	89.17	3%	77.94	3%	68.13	3%	68.32	3%	264.01	3%	-0.1%	0.0%	
Other Selling Expenses	3.56	0%	10.13	0%	0.98	0%	1.43	0%	8.01	0%	0.3%	0.3%	
Distribution Expenses			0.0						.0	0%	0.0%	0.0%	
Freight and Logistic Expenses (Domestic)	23.28	1%	29.69	1%	21.53	1%	13.36	1%	69.33	1%	0.3%	0.5%	
Freight and Logistic Expenses (Export)	35.03	1%	7.89	0%	10.74	0%	19.53	1%	48.51	1%	-0.9%	0.0%	
Service Tax			0.0		0.0		0.0	0%	.0	0%	0.0%	0.0%	
Export Expenses	10.28	0%	0.56	0%	4.35	0%	5.12	0%	16.10	0%	-0.3%	-0.2%	
Sub Total	183.30	6%	143.36	5%	133.90	5%	122.48	5%	476.93	5%	-0.8%	0.6%	0.1%
Total	523.11	17%	507.31	19%	391.12	17%	432.93	18%	1603.04	17%	1.4%	1.5%	0.3%