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

21st October, 2021

TO :

BSE LIMITED ***Department of Corporate Services*** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Fort,** **MUMBAI – 400 001.** ***SCRIP CODE : 533022***	***NATIONAL STOCK EXCHANGE OF INDIA LIMITED*** ***Listing Department*** **Exchange Plaza, Bandra – Kurla Complex, Bandra [East],** **MUMBAI – 400 051.** ***SYMBOL: 20MICRONS***

Dear Sirs,

Sub: Outcome of Board meeting.

Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2021 we have to inform that the Board of Directors of the Company at their meeting held today i.e. on 21.10.2021, have *inter-alia considered and* approved the Unaudited - Standalone and Consolidated - Financial Results of the Company, for the Quarter and half year ended 30.09.2021 which were reviewed by the Audit committee at its meeting and also considered the Limited Review Report received from the Statutory Auditors of the Company.

Pursuant to provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

1. Standalone and Consolidated Unaudited financial results of the Company for the Quarter and half year ended on 30.09.2021 along with the Statement of Assets and Liability and Cash Flow Statement for the said period.

2. Limited Review Report by the Auditors of the Company on Standalone and Consolidated Unaudited financial results of the Company for the above stated period.

The Board Meeting commenced at 12:30 p.m. and concluded at 2.35 p.m..

We request you to kindly take the above on your records.

Thanking you,

Yours faithfully
For 20 Microns Limited

20 MICRONS LTD. VADODARA

Komal

[Komal Pandey]
Company Secretary
A – 37092
Encl. As above.

J. H. MEHTA & CO.
Chartered Accountants

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 (Statement) of **20 Microns Limited** (Company) for the quarter and six months ended 30.09.2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. This Statement 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.

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 Indian 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, J. H. Mehta & Co.
Chartered Accountants
Firm Registration No.: 106227W

J. H. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Naitik J Mehta
Partner
Membership No.: 130010
UDIN: 21130010AAAAAY7479

Place: Ahmedabad

Date: 21-10-2021

OFFICE : 203, Onyx Building, Raj-Hans Society, St. Xavier's College Corner Road, Ellisbridge, Ahmedabad-380 006. Phone-Fax : +91-79-26308500 Phone : +91-79-26308501

20 MICRONS LIMITED

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

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2021

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Half year Ended		Year Ended on
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	13,731.24	9,999.96	11,658.67	23,731.20	17,113.95	43,237.67
II	Other Income	140.74	137.92	148.76	278.67	264.67	557.40
III	**Total Revenue (I + II)**	**13,871.99**	**10,137.88**	**11,807.44**	**24,009.87**	**17,378.61**	**43,795.07**
IV	**Expenses**						
	(a) Cost of materials consumed	6,991.38	5,494.06	5,903.93	12,485.44	8,919.28	22,689.76
	(b) Changes in inventories of finished goods, stock in trade and work in progress	538.15	(726.11)	164.42	(187.97)	84.72	104.18
	(c) Employee Benefits Expense	1,090.18	1,006.92	736.38	2,097.10	1,320.90	3,075.79
	(d) Finance Costs	702.18	362.72	492.40	1,064.89	877.81	2,350.23
	(e) Depreciation, Amortisation and impairment expense	287.19	288.70	317.66	575.88	609.63	1,178.77
	(f) Other Expenses	3,534.11	2,898.45	3,116.99	6,432.57	5,253.68	12,318.68
	Total Expenses	**13,143.18**	**9,324.73**	**10,731.77**	**22,467.91**	**17,066.01**	**41,717.41**
V	**Profit / (Loss) before Exceptional Items and Tax (III - IV)**	**728.80**	**813.15**	**1,075.66**	**1,541.95**	**312.60**	**2,077.66**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**728.80**	**813.15**	**1,075.66**	**1,541.95**	**312.60**	**2,077.66**
VIII	**Tax Expense**						
	(a) Current Tax	191.52	204.23	106.72	395.75	106.72	537.52
	(b) Deferred Tax	29.96	(1.91)	158.48	28.05	(714.62)	(705.02)
	Total Tax Expense	**221.49**	**202.32**	**265.20**	**423.80**	**(607.90)**	**(167.50)**
IX	**Profit / (Loss) for the Period (VII-VIII)**	**507.32**	**610.83**	**810.47**	**1,118.15**	**920.50**	**2,245.15**
X	**Other Comprehensive Income (after tax)**	14.81	(13.07)	13.18	1.74	18.72	324.40
XI	**Total Comprehensive Income for the period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive**	**522.13**	**597.76**	**823.64**	**1,119.89**	**939.22**	**2,569.55**
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 Revalution Reserve) as shown in the audited balance sheet of the previous year						18,145.88
XIV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised						
	1) Basic	1.44	1.73	2.30	3.17	2.61	6.36
	2) Diluted	1.44	1.73	2.30	3.17	2.61	6.36
	See accompanying Notes to the Financial Results						

Notes:

1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 21st October, 2021. The above results for six months ended September 30, 2021 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 company has considered internal and external sources of information up to the date of approval of these financial results in evaluating the possible effects that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables, investments and tangible and intangible assets. The company has applied prudence in arriving at the estimates and assumptions and also performed sensitivity analysis on the assumptions used. The company is confident about the recoverability of these assets.

3 The figures for the second quarter of the current year and previous year as reported in these financial results are balancing figures between the published year to date figures upto the end of the second quarter and published year to date figures upto the end of the first quarter of the relevant Financial Year, which were subjected to limited review.

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.

For and on behalf of Board of Directors
20 Microns Limited

Rajesh Parikh
Chairman & Managing Directror

Place : Waghodia, Vadodara
Date : 21/10/2021

20 MICRONS LIMITED

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

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

	Particulars	As at 30-09-2021	As at 31-03-2021
		Unaudited	Audited
I.	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant And Equipment & Intangible Assets		
	(i) Property, Plant And Equipment	17,422.94	17,705.03
	(ii) Capital Work In Progress	194.89	162.04
	(iii) Intangible Assets	194.64	265.82
	(b) Investments In Subsidiaries	1,833.59	1,833.59
	(c) Financial Assets		
	(i) Investments	413.04	413.04
	(ii) Other Financial Assets	308.88	313.14
	(d) Other Non-Current Assets	387.14	365.16
	Total Non-Current Assets	**20,755.12**	**21,057.82**
2	**Current Assets**		
	(a) Inventories	8,309.43	7,501.37
	(b) Financial Assets		
	(i) Trade Receivables	9,186.26	8,246.10
	(ii) Cash And Cash Equivalents	324.33	168.24
	(iii) Bank Balances Other Than (iii) Above	526.74	493.62
	(iv) Loans	17.72	18.89
	(v) Other Financial Assets	166.62	255.54
	(c) Other Current Assets	2,522.46	2,326.92
	(d) Asset Classified as Held for Sale	-	130.00
	Total Current Assets	**21,053.55**	**19,140.69**
	TOTAL ASSETS (1+2)	**41,808.67**	**40,198.51**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,764.33	1,764.33
	(b) Other Equity	19,265.77	18,145.88
	Total Equity	**21,030.10**	**19,910.21**
2	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,874.10	2,177.96
	(ii) Lease liabilities	46.87	72.95
	(iii) Other Financial Liabilities	22.81	22.46
	(b) Deferred Tax Liabilities (Net)	2,265.39	2,236.75
	Total Non-Current Liabilities	**5,209.17**	**4,510.11**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7,453.89	6,659.05
	(ii) Trade Payables		
	Total outstanding dues of Micro and Small Enterprise	36.50	121.86
	Total outstanding dues of Creditors other than Micro and Small Enterprise	6,850.23	7,781.25
	(iii) Lease liabilities	77.55	119.25
	(iii) Other Financial Liabilities	808.64	903.98
	(b) Other Current Liabilities	296.97	134.13
	(c) Provisions	45.61	58.66
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	**15,569.39**	**15,778.18**
	Total Liabilities	**20,778.56**	**20,288.30**
	TOTAL EQUITY AND LIABILITIES (1+2)	**41,808.67**	**40,198.51**

For and on behalf of Board of Directors
20 Microns Limited

Rajesh Parikh
Chairman & Managing Director

Place : Waghodia, Vadodara
Date : 21/10/2021

20 MICRONS LIMITED

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

UNAUDITED STANDALONE STATEMENT OF CASHFLOWS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Particulars	For the six months ended 30th September 2021	For the six months ended 30th September 2020
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	1,542.0	312.60
Adjustments for:		
Depreciation, Amortisation and Impairment	575.9	609.63
Loss on sale/disposal of Property, plant and equipment	0.3	
Bad Debts Written Off	6.1	0.06
Provision made/reversed for Doubtful Debts (Trade Receivables)	-	15.00
Effect of foreign exchange gain/loss	(2.2)	8.49
Finance Costs	1,064.9	877.81
Provision/liability no longer required	(17.5)	(43.65)
Debit balance written off	3.3	1.79
Provision for Leave ecnashment	7.5	5.25
Interest Income	(14.9)	(14.03)
Operating Profit before Working Capital Changes	**3,165.3**	**1,772.95**
Adjustments for changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(942.1)	36.02
(Increase)/Decrease in Other financial assets-Non-current	4.3	14.50
(Increase)/Decrease in Short Terms Loans and Advances	1.2	94.11
(Increase)/Decrease in Other Current Assets	(220.3)	237.98
(Increase)/Decrease in Other financial assets-Current	88.9	(120.42)
(Increase)/Decrease in Inventories	(808.1)	1,397.32
(Increase)/Decrease in Long-term loan and advances	-	5.21
Changes in Operating Assets	**(1,876.1)**	**1,664.73**
Increase/(Decrease) in Trade Payables	(1,000.7)	(1,100.83)
Increase/(Decrease) in Other current Liabilities	162.8	(29.02)
Increase/(Decrease) in Other Financial current Liabilities	(108.9)	407.07
Increase/(Decrease) in Other non current liabilities	0.4	13.50
Increase/(Decrease) in Short-term provisions	(18.2)	40.56
Changes in Operating Liabilities	**(964.6)**	**(668.72)**
Cash Generated from Operations	**324.5**	**2,768.96**
Direct Tax paid (Net of refunds)	(374.3)	(140.04)
Net Cash from Operating Activities	**(49.7)**	**2,628.93**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances	(379.9)	(220.87)
Proceeds from sale of Property, plant and equipments	232.1	-
(Deposit) in /Maturity of Deposits with original maturity of more than three months	(33.1)	(5.64)
Interest Received	14.9	14.03
Net Cash used in Investing Activities	**(166.0)**	**(212.48)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long-term borrowings (Net)	604.7	(823.10)
Proceeds/(Repayment) of Short-term borrowings (Net)	886.3	(495.85)
Payment of lease liabilities	(67.8)	(72.48)
Finance cost Paid	(1,064.9)	(877.81)
Net Cash from Financing Activities	**358.3**	**(2,269.24)**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**142.6**	**147.23**
Cash and Cash Equivalents at the beginning of the year	166.8	267.06
Cash and Cash Equivalents at the end of the year	309.4	414.30

For and on behalf of Board of Directors

20 Microns Limited

Rajesh Parikh

Chairman & Managing Director

Place : Waghodia, Vadodara

Date : 21/10/2021

J. H. MEHTA & CO.
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 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 for the quarter and six months ended 30.09.2021, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 (Including its one subsidiary)
   c. **20 Microns SDN BHD,** Subsidiary Company
   d. **20 Microns FZE,** Subsidiary Company
   e. **20 Microns Vietnam Limited,** Stepdown Subsidiary Company
   f. **20 MCC Private Limited,** Subsidiary Company

J.H. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

OFFICE : 203, Onyx Building, Raj-Hans Society, St. Xavier's College Corner Road, Ellisbridge, Ahmedabad-380 006. Phone-Fax : +91-79-26308500 Phone : +91-79-26308501

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of a subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 6872.74 Lakh as at 30th September, 2021, total revenues of Rs.2398.79 Lakh and Rs. 4091.14 Lakh, total net *profit* after tax of Rs. 173.29 Lakh and Rs. 164.69 Lakh and total comprehensive income of Rs. 172.93 Lakh and Rs.164.70 Lakh for the quarter and six months ended 30.09.2021 respectively and cash flows (net) of Rs. 87.63 Lakh for six months ended 30.09.2021, as considered in the consolidated unaudited financial results. The interim financial results have been reviewed by other auditor whose report 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 includes the interim financial results of 4 subsidiaries which have not been reviewed by their auditors but certified by the management of respective subsidiary companies, whose interim financial results reflect total assets of Rs. 1272.41 Lakh as at 30th September, 2021, total revenue of Rs. 254.81 Lakh and Rs. 565.70 Lakh, total *net (loss)* of Rs. 22.65 Lakh and Rs.46.22 Lakh and total comprehensive Income of Rs.-24.29 Lakh and Rs. -32.57 Lakh for the quarter and six months ended 30.09.2021 and cash outflows (net) of Rs. 32.57 Lakh for six months ended 30.09.2021, 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.

For, J. H. Mehta & Co.
Chartered Accountants
Firm Registration No.: 106227W

J.H. MEHTA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Place: Ahmedabad

Naitik J Mehta
Partner
Membership No.: 130010

Date: 21-10-2021

UDIN: 21130010AAAAAZ6267

20 MICRONS LIMITED

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

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

UNAUDITED STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2021

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended on			Six Month Ended		Year Ended on
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	16,227.82	11,748.06	12,864.31	27,975.88	19,285.61	48,352.67
II	Other Income	73.36	57.09	71.44	130.46	110.66	255.81
III	**Total Revenue (I + II)**	**16,301.18**	**11,805.15**	**12,935.75**	**28,106.33**	**19,396.26**	**48,608.49**
IV	**Expenses**						
	(a) Cost of materials consumed	8,338.87	6,589.87	6,547.18	14,928.74	9,994.40	25,402.39
	(b) Purchases of Stock in trade	46.65	63.47	49.23	110.12	56.75	58.26
	(c) Changes in inventories of finished goods, stock in trade and work in progress	582.17	(870.07)	62.80	(287.90)	65.71	1.67
	(d) Employee Benefits Expense	1,334.71	1,272.21	878.18	2,606.92	1,600.73	3,707.21
	(e) Finance Costs	755.66	422.81	541.29	1,178.47	961.92	2,543.47
	(f) Depreciation, Amortisation and impairment	339.86	327.61	362.55	667.47	696.61	1,382.99
	(g) Other Expenses	3,973.83	3,211.62	3,378.73	7,185.45	5,722.01	13,336.60
	Total Expenses	**15,371.76**	**11,017.52**	**11,819.96**	**26,389.28**	**19,098.14**	**46,432.60**
V	**Profit / (Loss) before Exceptional Items and Tax (III - IV)**	**929.42**	**787.63**	**1,115.78**	**1,717.05**	**298.13**	**2,175.89**
VI	**Exceptional Items**	-	-	-	-		-
VII	**Profit / (Loss) before Tax (V-VI)**	**929.42**	**787.63**	**1,115.78**	**1,717.05**	**298.13**	**2,175.89**
VIII	**Tax Expense**						
	(a) Current Tax	249.83	206.49	118.69	456.32	123.92	623.52
	(b) Deferred Tax	21.64	2.48	150.38	24.12	(744.74)	(748.66)
	Total Tax Expense	**271.47**	**208.97**	**269.07**	**480.44**	**(620.82)**	**(125.14)**
IX	**Profit / (Loss) for the Period (VII-VIII)**	**657.95**	**578.66**	**846.72**	**1,236.61**	**918.95**	**2,301.03**
	Profit/(Loss) for the Year attributable to						
	Owners of the Company	653.11	578.90	845.85	1,232.02	918.56	2297.19
	Non-Controlling Interest	4.84	(0.24)	0.86	4.59	0.39	3.84
X	**Other Comprehensive Income (after tax)**	**12.81**	**(11.57)**	**13.97**	**1.23**	**19.44**	**376.60**
XI	**Total Comprehensive Income for the period (IX+X) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)**	**670.76**	**567.09**	**860.69**	**1,237.84**	**938.39**	**2,677.63**
	Total comprehensive income for the year attributable to						
	Owners of the Company	665.93	567.32	859.83	1,233.25	938.01	2675.83
	Non-Controlling Interest	4.82	(0.23)	0.86	4.59	0.38	1.80
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	1764.33
XIII	Reserves (Excluding Revalution Reserve) as shown in the audited balance sheet of the previous year						19682.11
XIV	Earning per Share (Face Value of Rs. 5/- each) - Not Annualised						
	1) Basic	1.85	1.64	2.81	3.49	2.60	6.51
	2) Diluted	1.85	1.64	2.81	3.49	2.60	6.51
	See accompanying Notes to the Financial Results						

Notes:

1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of parent company in their meetings held on October 21, 2021. The above results for the quarter and six months ended September 30, 2021 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 the Companies (Indian Accounting Standards) Rules, 2015 Ind AS (as amended), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2 The company has considered internal and external sources of information up to the date of approval of these financial results in evaluating the possible effects that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables, investments and tangible and intangible assets. The company has applied prudence in arriving at the estimates and assumptions and also performed sensitivity analysis on the assumptions used. The company is confident about the recoverability of these assets.

3 The figures for the second quarter of the current year and previous year as reported in these financial results are balancing figures between the published year to date figures upto the end of the second quarter and published year to date figures upto the end of the first quarter of the relevant Financial Year, which were subjected to limited review.

4 The Company primarily operates in the segment of Micronised Minerals. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

For and on behalf of Board of Directors
20 Microns Limited

Rajesh Parikh
Chairman & Managing Director

Place : Waghodia, Vadodara
Date : 21/10/2021

20 MICRONS LIMITED

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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Particulars	As At 30/09/2021	As At 31/03/2021
	Unaudited	Audited
I. ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	19,616.19	19,887.68
(ii) Capital Work in Progress	264.44	270.43
(iii) Intangible Assets	266.99	367.99
(iv) Intangible Assets under Development	5.15	5.15
(b) Goodwill on Consolidation	2.16	2.16
(c) Financial Assets		
(i) Investments	413.04	594.87
(ii) Other Financial Assets	346.23	315.93
(d) Deferred Tax Asset	112.48	70.51
(e) Other Non-Current Assets	774.08	766.00
Total Non-Current Assets	**21,800.78**	**22,280.71**
2 Current assets		
(a) Inventories	10,998.79	10,057.25
(b) Financial Assets		
(i) Trade Receivables	9,249.22	9,012.13
(ii) Cash and Cash Equivalents	617.37	406.21
(iii) Bank Balances other than (ii) above	615.49	588.09
(iv) Loans	22.99	27.32
(v) Other Financial Assets	295.81	339.77
(c) Other Current Assets	2,402.20	2,389.54
(d) Asset held for Sale	-	130.00
Total Current Assets	**24,201.87**	**22,950.30**
TOTAL ASSETS	**46,002.64**	**45,231.02**
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,764.33	1,764.33
(b) Other Equity	20,771.10	19,682.11
Equity Attributable to Equity Holders of the Parent	**22,535.43**	**21,446.43**
2 Non Controlling Interest	81.37	76.78
3 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,934.67	2,367.65
(ii) Lease liabilities	67.01	121.23
(iii) Other Financial Liabilities	22.81	26.53
(b) Provisions		
(c) Deferred Tax Liabilities (Net)	2,517.13	2,477.02
Total Non-Current Liabilities	**5,541.62**	**4,992.42**
4 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	8,772.96	7,755.25
(ii) Trade Payables		
Total outstanding dues of Micro and Small Enterprise	46.60	169.50
Total outstanding dues of Creditors other than Micro and Small Enterprise	7,294.44	9,207.05
(iii) Lease liabilities	131.51	172.51
(iv) Other Financial Liabilities	899.87	923.53
(b) Other Current Liabilities	646.74	423.15
(c) Provisions	52.10	63.92
(d) Current Tax Liabilities (Net)	-	0.47
Total Current Liabilities	**17,844.22**	**18,715.39**
Total Liabilities	**23,385.84**	**23,707.81**
TOTAL EQUITY AND LIABILITIES	**46,002.64**	**45,231.02**

For and on behalf of Board of Directors
20 Microns Limited

Rajesh Parikh
Chairman & Managing director

Place : Waghodia, Vadodara
Date : 21/10/2021

20 MICRONS LIMITED

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

UNAUDITED CONSOLIDATED STATEMENT OF CASHFLOWS FOR SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Particulars	For the six months ended 30th September 2021	For the six months ended 30th September 2020
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	1,717.05	298.13
Adjustments for:		
Depreciation, Amortisation and Impairment	667.47	696.61
Loss/(Gain) on sale/disposal of Property, plant and equipment	0.33	(0.29)
Loss/(Gain) on sale/disposal of Investments	1.89	-
Bad Debts Written Off	6.11	0.30
Provision made/reversed for Doubtful Debts (Trade Receivables)	(1.58)	23.58
Effect of foreign exchange gain/loss	(2.24)	(7.31)
Finance Costs	1,178.47	961.92
Provision/liability no longer required written back	(57.13)	(62.01)
Debit balance written off	3.46	1.79
Exchange difference on consolidation	(18.99)	(4.82)
Interest Income	(25.55)	(32.54)
Operating Profit before Working Capital Changes	**3,469.29**	**1,875.35**
Adjustments for changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(235.68)	751.23
(Increase)/Decrease in Other - Non Current Assets	3.33	-
(Increase)/Decrease in Other financial assets-Non-current	(30.30)	13.17
(Increase)/Decrease in Short Terms Loans and Advances	4.33	286.88
(Increase)/Decrease in Other Current Assets	(16.12)	(205.31)
(Increase)/Decrease in Other financial assets-Current	43.96	(105.64)
(Increase)/Decrease in Inventories	(941.54)	1,432.63
Changes in Operating Assets	**(1,172.03)**	**2,172.97**
Increase/(Decrease) in Trade Payables	(1,980.26)	(1,645.11)
Increase/(Decrease) in Other current Liabilities	223.60	(3.96)
Increase/(Decrease) in Other Financial Non current Liabilities	(3.72)	25.20
Increase/(Decrease) in Other Financial current Liabilities	(28.57)	322.34
Increase/(Decrease) in Short-term provisions	(11.82)	51.47
Changes in Operating Liabilities	**(1,800.78)**	**(1,250.06)**
Cash Generated from Operations	**496.49**	**2,798.25**
Direct Tax paid (Net of refunds)	(456.79)	(168.71)
Net Cash from Operating Activities	**39.70**	**2,629.54**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for Property, Plant and Equipments/Intangible assets including capital work in progress and capital advances.	(405.22)	(241.99)
Proceeds from sale of Property, plant and equipments	234.48	0.60
Proceeds from sale of Investments	28.11	-
(Investment)/Maturity of Deposits with original maturity of more than three months	(27.41)	(40.71)
Interest Received	25.55	32.54
Net Cash used in Investing Activities	**(144.48)**	**(249.56)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long-term borrowings	459.39	(923.49)
Proceeds from Short-term borrowings	1,125.34	(234.39)
Share issue expenditure	-	(0.49)
Payment of lease liabilities	(95.22)	(91.36)
Finance cost	(1,178.47)	(961.92)
Net Cash from Financing Activities	**311.04**	**(2,211.65)**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**206.25**	**168.33**
Cash and Cash Equivalents at the beginning of the year	393.65	568.05
Cash and Cash Equivalents at the end of the year	599.90	736.38

For and on behalf of Board of Directors
20 Microns Limited

Rajesh Parikh
Chairman & Managing Director

Place : Waghodia, Vadodara
Date : 21/10/2021