

20 MICRONS NANO MINERALS LIMITED

Regd.office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India, CIN # U15543GJ1993PLC020540

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST MARCH, 2019

(₹ in lacs)

Particulars	Quarter Ended			Year ended	
	31/03/2019 Audited	31/12/2018 Unaudited	31/03/2018 Audited	31/03/2019 Audited	31/03/2018 Audited
Revenue					
I.Revenue from Operations*	1078.57	1083.36	926.46	4149.68	3812.55
II. Other income	11.44	5.18	10.20	44.91	41.66
III. Total Income (I+II)	1090.01	1088.54	936.66	4194.59	3854.22
IV. Expenses					
Cost of materials consumed	640.98	619.37	494.85	2284.55	1998.72
Purchase of Stock In Trade	13.07	4.57	16.72	43.60	99.38
Changes in inventories of Finished Goods	5.98	22.14	(8.43)	35.79	(68.67)
Employee Benefits Expenses	89.86	94.97	83.99	371.29	330.99
Finance Costs	26.07	22.99	19.82	90.33	84.47
Depreciation and Amortization Expenses	30.40	31.49	34.22	124.10	123.95
Other Expenses*	229.88	228.49	175.77	880.37	849.80
Total Expenses (IV)	1036.24	1024.02	816.95	3830.02	3418.64
V. Profit/(Loss) Before Exceptional Items and Tax(III-IV)	53.77	64.52	119.71	364.57	435.57
VI. Exceptional Items	-	-	-	-	-
VII. Profit/(Loss) Before Tax (V-VI)	53.77	64.52	119.71	364.57	435.57
VIII. Tax expense:					
Current Tax	16.35	16.97	11.41	101.60	114.97
Adjustment for earlier tax expense	.15	-	.22	.15	(1.32)
Deferred Tax	(.5)	3.31	-15.00	-	(11.21)
IX.Profit/(Loss) for the period(VII-VIII)	37.32	44.25	123.07	260.17	333.14
X. Other comprehensive income					
A.(i) Items that will not be reclassified to profit or loss	(1.05)	(.4)	(.22)	(1.07)	(.22)
(ii) Income tax related to items that will not be reclassified to profit or loss	.33	.01	.06	.33	.06
B.(i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
Total other comprehensive income	(.73)	(.3)	(.16)	(.74)	(.16)
XI. Total comprehensive income for the period(IX+X)	36.60	44.22	122.91	259.43	332.98
Earnings per equity share of FV of Rs 10 each					
Basic	0.46	0.48	1.15	2.90	3.71
Diluted	0.46	0.48	1.15	2.90	3.71
See accompanying notes to the financial statements					

* Excise duty 88.54 lacs include in Sales & Other Expenses 1st Qtr 2017-18.

Notes:

1. The above results were approved by the Board of Directors in meeting held on May 28, 2019 at Waghodia, Vadodara.
2. Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Waghodia, Vadodara

Date: May 28, 2019

(Amount in ₹)

Particulars	Note No.	As At 31st March 2019
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	3.1	20,13,93,779
(b) Capital work in progress	3.2	1,10,77,120
(c) Intangible assets	4.1	53,41,905
(d) Intangible assets under development	4.2	11,47,142
(e) Goodwill on Consolidation		2,16,000
(f) Financial assets		-
(i) Investments	5	6,23,000
(ii) Other financial assets	6	11,94,395
(g) Tax Assets (Net)	23	47,37,563
(h) Other non-current assets	7	5,28,51,156
Total Non-Current Assets		27,85,82,060
2 Current assets		
(a) Inventories	8	11,99,96,722
(b) Financial Assets		
(i) Trade receivables	9	7,63,32,203
(ii) Cash and cash equivalents	10	8,86,508
(iii) Bank balances other than (ii) above	11	24,87,613
(iv) Loans	12	1,67,91,611
(c) Other current assets	13	1,81,68,483
Total Current Assets		23,46,63,140
TOTAL ASSETS		51,32,45,200
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	14	8,97,00,200
(b) Other Equity	15	18,42,89,016
Total equity		27,39,89,216
2 Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	16	1,35,98,148
(b) Deferred tax liabilities (Net)	17	2,75,54,009
Total Non-Current Liabilities		4,11,52,157
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	18	5,63,26,193
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises.	19	84,74,594
Total outstanding dues of creditors other than micro enterprises and small enterprises.	19	9,22,66,900
(iii) Other financial liabilities	20	90,28,479
(b) Other current liabilities	21	3,11,90,500
(c) Provisions	22	8,17,161
Total Current Liabilities		19,81,03,827
Total liabilities		23,92,55,984
TOTAL EQUITY AND LIABILITIES		51,32,45,200

See accompanying notes to the financial statements

As per our report attached

For K M Swadia & Co.

FRN - 110740W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Chandresh S.Parikh
Director
DIN-00041584

Atil C.Parikh
Director
DIN-00041712

CA. Pravin Panchiwala
Partner
M. No. - 127406

Anuja K. Muley
Company Secretary
M.No.-A21243

N R Patel
Chief Financial
Officer

Place : Waghodia, Vadodara
Date : May 28, 2019

Place : Waghodia, Vadodara
Date : May 28, 2019

Particulars	Note No.	For the Year ended 31st March 2019
Revenue		
I. Revenue from Operations	24	41,31,88,483
II. Other income	25	45,06,359
III. Total Income (I+II)		41,76,94,842
IV. Expenses		
Cost of materials consumed	26	22,66,75,120
Purchase of Stock In Trade	27	43,60,071
Changes in inventories of Finished Goods	28	35,78,720
Employee Benefits Expenses	29	3,71,28,626
Finance Costs	30	90,32,988
Depreciation and Amortization Expenses	31	1,24,09,786
Other Expenses	32	8,96,10,273
Total Expenses (IV)		38,27,95,584
V. Profit Before Exceptional Items and Tax(III-IV)		3,48,99,258
VI . Profit Before Tax (V-VI)		3,48,99,258
VII. Tax expense:		
Current Tax	33	1,01,59,809
Adjustment for earlier tax expense		14,784
Deferred Tax		2,65,514
VIII. Profit for the year (VI-VII)		2,44,59,151
IX. Other comprehensive income		
Items that will not be reclassified to profit or loss		
Remeasurement of the defined benefit plan	34	(1,07,320)
Tax on above	34	33,162
Total other comprehensive income		(74,158)
X. Total comprehensive income for the year (VIII-IX)		2,43,84,993
Earnings per equity share of FV of Rs 10 each		
Basic		2.73
Diluted		2.73
See accompanying notes to the financial statements		

As per our report attached

For K M Swadia & Co.

FRN - 110740W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Chandresh S.Parikh

Director

DIN-00041584

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Place : Waghodia, Vadodara

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Place : Waghodia, Vadodara

Date : May 28, 2019

(Amount in ₹)

Particulars	For the Year ended 31st March 2019
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before Tax	3,48,99,258
Adjustments for:	
Depreciation and amortisation	1,24,09,786
Profit on sale/disposal of Property, plant and equipment	(1,58,574)
Unrealised Foreign Exchange Loss/Gain	-
Liability/Provision no longer required written back	(13,55,934)
Remission of Debit Balances	37,557
Bad Debts Written Off	-
Provision for Doubtful Debts (Trade Receivables)	-
Interest Income	(20,89,505)
Interest Paid	90,32,988
Operating Profit before Working Capital Changes	5,27,75,576
Adjustments for changes in Working Capital	
(Increase)/Decrease in Trade Receivables	(52,05,306)
(Increase)/Decrease in Other - Non Current Assets	(3,77,33,191)
(Increase)/Decrease in Other financial assets-Non-current	12,60,316
(Increase)/Decrease in Short Terms Loans and Advances	(12,40,449)
(Increase)/Decrease in Other Current Assets	(1,41,44,794)
(Increase)/Decrease in Other financial assets-Current	(16,64,798)
(Increase)/Decrease in Inventories	(1,58,25,257)
Changes in Trade and Other Receivables	(7,45,53,479)
Increase/(Decrease) in Trade Payables	2,28,55,573
Increase/(Decrease) in Other financial liability except current maturity of long term debt	2,53,755
Increase/(Decrease) in Other current Liabilities	2,43,11,533
Increase/(Decrease) in Short-term provisions	1,82,727
Changes in Trade and Other Payables	4,76,03,588
Cash Generated from Operations	2,58,25,685
Income tax paid (Net of refunds)	1,39,02,722
Net Cash from Operating Activities	1,19,22,963
B. CASH FLOW FROM INVESTING ACTIVITIES	
Proceeds from sale of Assets	16,50,981
Purchase of Assets	(2,48,27,699)
Investments In Equity Shares	(1,25,300)
Interest Received	20,89,505
Net Cash used in Investing Activities	(2,12,12,513)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from /(Repayment of) Long-term borrowings (Net)	28,20,000
Proceeds from Short-term borrowings	65,38,919
Repayment of Long-term borrowings (Secured and Unsecured)	(74,90,361)
Repayment of Short-term borrowings (Secured and Unsecured)	2,59,06,991
Share issue expense	(11,46,500)
Interest Paid	(90,32,988)
Dividend Paid (including tax thereon)	(86,51,067)
Net Cash from Financing Activities	89,44,994
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(3,44,556)
Cash and Cash Equivalents at the beginning of the year	12,31,064
Cash and Cash Equivalents at the end of the year	8,86,508
Closing Cash and Cash Equivalents comprise:	
Cash in hand	
Balances with Scheduled Banks	
Balance in Current and Savings Account	8,86,508
Total	8,86,508

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.

**For K M Swadia & Co.
FRN - 110740W
Chartered Accountants**

**Chandresh S.Parikh Atil C.Parikh
Director Director
DIN-00041584 DIN-00041712**

**Anuja K. Muley N R Patel
Company Secretary Chief Financial
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**CA. Pravin Panchiwala
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