## JOSHI LOYA & Co.



## **Chartered Accountants**

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Office no -304, 5<sup>th</sup> floor, Vishal Ventila, Behind Noble Hospital, Magarpatta Road, Hadapsar, Pune-411028

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Sizemasters Technology Limited (formerly known as Mewat Zinc Limited)
Delhi

- 1. We have reviewed the accompanying Statement of unaudited financial results of Sizemasters Technology Limited (formerly known as Mewat Zinc Limited) ("the Company") for the quarter ended December 31, 2022 and the year to date results for the period from April 1, 2022 to December 31 2022 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
- 2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review 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 Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to making inquiries of the Company personnel responsible for financial and accounting matters 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.

UDIN 23198428BGPREV7249

Branch Address: A 1601/2, Bhumiraj Heritage, Sector 18, Palm Beach Road, Navi Mumbai, Mumbai – 400705

- 4. Based on our review conducted as above, 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies that has not disclosed the information required to be disclosed in terms of Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We have not reviewed the financial results and other financial information for the corresponding quarter, nine months and the financial year 2021-22, which have been reviewed by previous auditor.

For Joshi Loya & Co Chartered Accountants

ICAI Firm registration number: 139767W

Komal Kabra

Partner

Membership No.:198428

Place - Pune

Date - 10.02.2023

UDIN: 23/98428BGPREV7249

## Sizemasters Technology Limited

(formerly known as Mewat Zinc Limited)

CIN:-L74110DL1991PLC046120 tered Office:S. No. 4873/5 SF Phatak Namak Hauz Qazi Delhi Central Delhi DL 110006 INDIA Phone No.: 011-23234316, Ema

all:sizemaster\_1999@yahoo.com, info@sizemasters.net/m Unaudited Financial Results for the Quarter and Nine Ended on December 31, 2022

(Amounts in Lakh except per share data)
Nine Month Ended Year Ended Particulars Quarter Ended 31,12,2021 31,12,2022 30,09,2022 31,12,2021 31,12,2022 31,03,2022 (Unaudited) 2.26 (Unaudited) (Unaudited) (Una Revenue From operations 83.81 47.04 Total Income (I+II) 6.69 6.69 83.81 IV EXPENSES ost of mate 1.01 Purchases of Stock-in-Trade 1.01 47.12 47.14 es of finished goods, Stock-in -Trade (11.71) 14.86 and workin-progress Employee benefits expense 2.45 0.60 1.05 3.98 3.30 4.83 inance costs 0.00 Depreciation and amortization expenses 14.23 8.89 3.03 0.96 13.44 4.48 Total expenses (IV) 12.35 3.63 2.01 18.43 43.19 81.06 Profit/(loss) before exceptional items and tax (I-IV) (5.66) (3.63)(2.01) (11.74) 3.85 2.75 VI VII Profit/ (loss) after exceptions items and tax(V+VI) (5.66)(3.63)(2.01)(11.74)3.85 2.75 Tax expense 0.64 (0.52) 1.00 0.75 (1) Current tax VIII (2) Deferred to (2.95) (2.97) rofit (Loss) for the period from continuing operation IX (2.71) (4.25) (1.49) (8.77) 2.85 2.00 (VII-VIII) Profit/(loss) from discontinued operations Tax expenses of discontinued operations XI Profit/(loss) from Discontinued operations (after tax) (X-XI) 2.85 2.00 XIII Profit/(loss) for the period (IX+XII) (2.71)(4.25)(1.49) (8.77 Other Comprehensive Income A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified XIV to profit or loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss Total Comprehensive Income for the period 2.00 (8.77 2.85 (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period ) (2.71)(4.25)(1.49) XV Earnings per equity share (for continuing operation): XVI (1) Basic (0.05 (0.11) (0.04 (0.16)0.07 0.05 (0.04 (0.16) 0.07 0.05 (2) Diluted (0.05)(0.11)Earnings per equity share (for discontinued operation): (1) Basic -(2) Diluted Earning per equity share (for discontinued & continuing XVIII (0.04 0.07 0.05 (0.16)(0.11)(1) Basic (0.05)0.07 0.05 (0.05) (0.11)(0.04)(0.16)(2) Diluted

per 31, 2022 have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of 1. The above financial results for quarter and nine months ended De ctors ("Board" ) in their respective meetings held on February 10, 2023

The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter and nine months ended December 31, 2022

3. The unaudited financial statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and the relevant rules thereunder and in terms of Regulation 33 of SEBI (LODR), Regulations 2015...

4. The name of the Company has been changed from "MEWAT ZINC LIMITED" to " SIZEMASTERS TECHNOLOGY LIMITED" on the MCA portal vide new Certificate of Incorporation dated November 24, 2022 and the same was changed on the BSE portal vide Notice no. 20230116-21 with effect from January 20, 2023.

5. Below mentioned is the disclosure of turnover from the new business activity i.e. Manufacturing and Trading of Gauges required to be provided seperately in the qurterly/annually results for a period of three years from the date of change in name of the company, as per the undertaking submitted with the BSE while making an application for change of name of the Company.

Sr. No.	Particulars	Quarter Ended 31.12.2022	Nine Months Ended 31.12.2022	
1	Revenue From Operations	2.26	2.26	T 40 40 40 40 40 40 40 40 40 40 40 40 40
2	Total Expenses	12.35	12.35	and the same of th
3	Profit Before Tax	(5.66)	(5.66)	
4	Tax Expeses	(2.95)	(2.95)	
5	Profit After Tax	(2.71)	(2.71)	

During the quarter ended December 31, 2022, the Company has allotted 60,00,000 equity shares of the face Public category of the shareholders at an issue price of Rs. 10 per equity share aggregating to Rs. 600 Lakhs. ares of the face value of Rs. 10 each fully paid up on preferential basis to Promotors and Promotor group and

7. In Accordance with the Indian Accounting Standard ("Ind AS") 108-viz. "Operating Segments", the operations of the Company relate to only one Segment i.e. Manufacturing and Trading of Guages

8. Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure,

For Sizemasters Technology Limited all of Board of Director

Gopal Zanwa aging Directo DIN: 09537969

Place: PUNE Date: February 10, 2023

Director