



GMKS & Co

Chartered Accountants

Address: Office No 30, First Floor, Kumar Prestige Point, 283, Shukrawar Peth, Pune 411002

Independent Auditor's Review Report on Unaudited quarterly and year to date consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to

The Board of Directors

Sizemasters Technology Limited (Formerly known as Mewat Zinc Limited)

Pune

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sizemasters Technology Limited (Formerly known as Mewat Zinc Limited) ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended December 31st, 2023 and for the period from April 1, 2023 to December 31st, 2023 ("the Statement"), 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. 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.

For GMKS & Co
Chartered Accountant



UDIN: 24144117BKL5FD2415

4. The Statement includes the results of one subsidiary namely Proto D Technology Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the 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.

For GMKS & Co.

Chartered Accountants

FRN – 139767W



CA Maya Joshi
Partner

M.No – 144117

Place – Pune

Date – February 13, 2024

UDIN - 241441178KCSFD2415.

For G M K S & Co.
Chartered Accountants

UDIN: 241441178KCSFD2415

SIZEMASTER TECHNOLOGY LIMITED

(Earlier known as Mewat Zinc Limited)

CIN:-L74110PN1991PLC223919

Registered Office: Plot no 122/123, Sub plot no 23, Ramtekdi Industrial Estate, Hadapsar, Pune, Maharashtra, India 411013

Phone No.: +91-9921097739, E-Mail: sizemasterscompliance@gmail.com, Website: www.sizemasters.in

Consolidated Unaudited Financial Results for the Quarter and Nine Month Ended on December 31, 2023

(Amounts in Lakh except per share data)

Particulars	Quarter Ended			Nine months Ended		
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	Year Ended 31.03.2023 (Audited)
I Revenue From operations	276.09	283.05	2.26	914.97	2.26	67.60
II Other Income	12.25	6.30	4.43	21.94	4.43	12.30
III Total Income (I+II)	288.34	289.35	6.69	936.91	6.69	79.90
IV EXPENSES						
Cost of materials consumed	172.30	106.48	-	534.35	-	25.38
Purchases of Stock-in-Trade	-	-	1.01	-	1.01	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(12.50)	(15.10)	-	(27.60)	-	(2.13)
Employee benefits expense	32.94	30.67	2.45	97.09	3.98	9.13
Finance costs	0.44	0.76	-	1.33	-	0.67
Depreciation and amortization expenses	2.17	1.27	-	4.64	-	1.18
Other expenses	35.93	62.71	8.89	157.10	13.44	29.47
Total expenses (IV)	231.28	186.79	12.35	766.91	18.43	63.70
V Profit/(loss) before exceptional items and tax (I-IV)	57.06	102.56	(5.66)	170.00	(11.74)	16.20
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) after exceptions items and tax(V+VI)	57.06	102.56	(5.66)	170.00	(11.74)	16.20
Tax expense:						
VIII (1) Current tax	17.32	28.82	-	61.69	-	4.17
(2) Deferred tax	(0.23)	(0.07)	(2.95)	(0.37)	(2.97)	(0.06)
IX Profit/(Loss) for the period from continuing	39.97	73.81	(2.71)	108.68	(8.77)	12.09
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	39.97	73.81	(2.71)	108.68	(8.77)	12.09
Attributable to -						
a) Shareholder	30.42	79.57	-	129.97	-	-
b) Non Controlling Interest	9.53	(5.76)	-	(21.28)	-	-
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 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	-	-	-	-	-	-
XIV Total Comprehensive Income for the period	39.97	73.81	(2.71)	108.68	(8.77)	12.09
Attributable to -						
a) Shareholder	30.42	79.57	-	129.97	-	-
b) Non Controlling Interest	9.53	(5.76)	-	(21.28)	-	-
Earnings per equity share (for continuing operation):						
(1) Basic	0.30	0.80	(0.07)	1.30	(0.22)	0.14
(2) Diluted	0.30	0.80	(0.07)	1.30	(0.22)	0.14
Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.30	0.80	(0.07)	1.30	(0.22)	0.14
(2) Diluted	0.30	0.80	(0.07)	1.30	(0.22)	0.14

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and were approved by the Board of Directors ("Board") in their respective meetings held on February 13, 2024
- The Statutory Auditors of the Company have reviewed the consolidated results for the quarter and Nine Months ended for December 31, 2023 and have issued an unqualified report.
- The consolidated financial results has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under under section 133 of the companies Act 2013 and the relevant rules thereunder and in terms of Regulation 33 of SEBI (LODR), Regulations 2015.
- In Accordance with the Indian Accounting Standard ("Ind AS") 108- viz. "Operating Segments", the operations of the Group relate to only one Segments i.e. Manufacturing and Trading of Automotive Components
- The Consolidated Financial results of Sizemaster Technology Limited "Group" consisting the financial results of Sizemaster Technology Limited ("the Company/ the Parent company") and Proto D Technology Private Limited, Subsidiary Company.
- Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure.

On behalf of Board of Directors of
Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd.)

Gopal Zanwar
Director
DIN: 09567969

Place: PUNE

Date: February 13, 2024



SIZEMASTERS TECHNOLOGY LIMITED

(Earlier known as Mewat Zinc Limited)

CIN:-L74110PN1991PLC223919

Registered Office: Plot no 122/123, Sub plot no 23, Ramtekdi Industrial Estate, Hadapsar, Pune, Maharashtra, India 411013

Phone No.: +91-9921097739, E-Mail: sizemasterscompliance@gmail.com, Website: www.sizemasters.in

EXTRACTS OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2023

(Rs in Lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Year Ended
		31-12-2023 (Unaudited)	30-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Uudited)	31-03-2023 (Audited)
1	Total income from Operations	288.34	289.35	6.69	936.91	79.90
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	57.06	102.56	(5.66)	170.00	16.20
3	Net Profit / (Loss) for the period before tax (after Exceptional and /or Extraordinary items)	57.06	102.56	(5.66)	170.00	16.20
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	39.97	73.81	(2.71)	108.68	12.09
5	Total Comprehensive income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after Tax)]	39.97	73.81	(2.71)	108.68	12.09
	Attributable to -					
	a) Shareholder	30.42	79.57	-	129.97	-
	b) Non Controlling Interest	9.53	(5.76)	-	(21.28)	-
6	Equity Share Capital	1,000.00	1,000.00	400.00	1,000.00	1,000.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year)	106.08	75.64	(35.98)	106.08	(35.98)
8	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations)-					
	Basic :	0.30	0.80	(0.07)	1.30	0.14
	Diluted:	0.30	0.80	(0.07)	1.30	0.14

Notes:

- The above is an extract of the detailed format of Quarterly and yearly Results submitted with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine months Results is also available on the website of Stock Exchanges and on Company website at www.sizemasters.in
- The above consolidated results were reviewed by the Audit committee, and thereafter approved by the Board of Directors in their meetings held on February 13, 2024.
- The Statutory Auditor of the Company have carried out Limited Review of Consolidated Financial Results for the quarter and Nine Months ended 31st December, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous year/Quarter figures have been regrouped / reclassified, wherever necessary.

On behalf of Board of Directors of
Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd)

Place: Pune
Date: February 13, 2024





GMKS & Co

Chartered Accountants

Address: Office No 30, First Floor, Kumar Prestige Point, 283, Shukrawar Peth, Pune 411002

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)
Pune

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, 2023 and the year to date results for the period from April 1, 2023 to December 31 2023 ("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.


For G M K S & Co.
Chartered Accountants




UDIN241441178K65FE7136

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.

For GMKS & Co.
Chartered Accountants
FRN : 139767W


Maya Joshi
Partner
Membership No.:144117
UDIN: 24144117BKCSFE7136
Place - Pune
Date - February 13, 2024


For G M K S & Co.
Chartered Accountants

UDIN : 24144117BKCSFE7136

SIZEMASTER TECHNOLOGY LIMITED

(Earlier known as Mewat Zinc Limited)

CIN:-L74110PN1991PLC223919

Registered Office: Plot no 122/123, Sub plot no 23, Ramtekdi Industrial Estate, Hadapsar, Pune, Maharashtra, India 411013

Phone No.: +91-9921097739, E-Mail: sizemasterscompliance@gmail.com, Website: www.sizemasters.in

Standalone Unaudited Financial Results for the Quarter and Nine Month Ended on December 31, 2023

(Amounts in Lakh except per share data)

	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From operations	276.09	283.06	2.26	735.41	2.26	67.60
II	Other Income	23.75	17.98	4.43	52.64	4.43	12.30
III	Total Income (I+II)	299.84	301.04	6.69	788.05	6.69	79.90
IV	EXPENSES						
	Cost of materials consumed	172.79	106.48	-	334.07	-	25.38
	Purchases of Stock-in-Trade	-	-	1.01	-	1.01	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(12.49)	(15.10)	-	(27.60)	-	(2.13)
	Employee benefits expense	33.01	30.68	2.45	80.01	3.98	9.13
	Finance costs	0.44	0.76	-	1.33	-	0.67
	Depreciation and amortization expenses	2.08	1.17	-	4.42	-	1.18
	Other expenses	35.57	62.70	8.89	151.52	13.44	29.47
	Total expenses (IV)	231.40	186.69	12.35	543.75	18.43	63.70
V	Profit/(loss) before exceptional items and tax (I-IV)	68.44	114.35	(5.66)	244.30	(11.74)	16.20
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (loss) after exceptions items and tax(V+VI)	68.44	114.35	(5.66)	244.30	(11.74)	16.20
VIII	Tax expense:						
	(1) Current tax	17.32	28.82	-	61.69	-	4.17
	(2) Deferred tax	(0.09)	(0.05)	(2.95)	(0.21)	(2.97)	(0.06)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	51.21	85.58	(2.71)	182.82	(8.77)	12.09
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	51.21	85.58	(2.71)	182.82	(8.77)	12.09
XIV	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 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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	51.20	85.58	(2.71)	182.82	(8.77)	12.09
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.51	0.86	(0.05)	1.83	(0.16)	0.14
	(2) Diluted	0.51	0.86	(0.05)	1.83	(0.16)	0.14
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.51	0.86	(0.05)	1.83	(0.16)	0.14
	(2) Diluted	0.51	0.86	(0.05)	1.83	(0.16)	0.14

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and were approved by the Board of Directors ("Board") in their respective meetings held on February 13, 2024.
2. The Statutory Auditors of the Company have reviewed the standalone results for the quarter and Nine Month ended for December 31, 2023 and have issued an unqualified report.
3. The standalone financial results has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under 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. In Accordance with the Indian Accounting Standard ("Ind AS") 108- viz. "Operating Segments", the operations of the Company relate to only one Segments i.e. Manufacturing and Trading of Guages
5. With effect from October 26, 2022, the name of the Company has been changed to "SIZEMASTERS TECHNOLOGY LIMITED" from Mewat Zinc Limited as per approval received from Ministry of Corporate Affairs ("MCA") dated November 24, 2022 and Shareholders in the Annual General Meeting of the Company dated September 30, 2022.
6. Disclosures with respective change in name of the Company (i.e. Sizemasters Technology Limited) suggesting the new line of business i.e. Manufacturing and Trading of Gauges w.e.f. November 24, 2022

Sr. No.	Particulars	Quarter Ended 31.12.2023	Quarter Ended 30.09.2023	Nine Month Ended 31.12.2023	Year Ended 31.03.2023		
1	Revenue From Operations	276.09	283.06	735.41	67.60		
2	Total Expenses	231.40	186.69	543.75	63.70		
3	Profit Before Tax	68.44	114.35	244.30	16.20		
4	Tax Expenses	17.23	28.77	61.48	4.11		
5	Profit After Tax	51.21	85.58	182.81	12.09		

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

On behalf of Board of Directors of
Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd)

Place: PUNE

Date: February 13, 2024.

Gopal Zanwar
Director
DIN: 09537909

