

Date: February 14, 2025

<b>BSE Limited</b> Ref: STL/BSE/ 2025	<b>The Calcutta Stock Exchange Limited</b> Ref: STL /CSE/ 2025
Department of Corporate Services, 25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, <b>Mumbai – 400 001</b>	7, Lyons Range, <b>Kolkata-700001</b>

**Company Stock Code- 513496**

Dear Sir,

**Subject: -Integrated Filing (Financial) for the quarter ended on December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended on December 31, 2024.

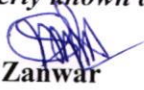
Sr.No.	Particulars	Remarks
1	Financial Results (Statement of unaudited consolidated and standalone financial results for the quarter ended on December 31, 2024)	Enclosed below
2	Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. (for the quarter ended on December 31, 2024)	Enclosed below
3	Disclosure of default on outstanding loans and debt securities	Not Applicable
4	Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Not Applicable
5	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately)	Not Applicable

Kindly take the same on record.

Thanking You

Yours Sincerely

**For SIZEMASTERS TECHNOLOGY LIMITED**  
(Formerly known as MEWAT ZINC LIMITED)

  
**Gopal Zanwar**  
Managing Director  
DIN: 09537969



**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**

**TO THE BOARD OF DIRECTORS OF SIZEMASTERS  
TECHNOLOGY LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SIZEMASTERS TECHNOLOGY LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as (the "Group"), and its share of the net profit after tax and total comprehensive income for the quarter and ended 31<sup>st</sup> December, 2024 (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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.





4. The Statement includes the results of the following entities:

Sr. No.	Name of the Company
	Subsidiaries
1	Proto D Technology Private Limited
2	Aurum Turnkey Services LLP
3	Sizemasters Calibration Services LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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  
ICAI Firm registration number: 139767W

*Maya Joshi*  
Maya Joshi  
Partner

Membership No.:144117

UDIN: 25144117BMKRPD6878

Place - Pune

Date – February 14<sup>th</sup>, 2025



## 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.:+91-8484965857, E-Mail:sizemasterscompliance@gmail.com, Website: www.sizemasters.in

**Consolidated Audited Financial Results for the Quarter and Nine months Ended on December 31, 2024**

Particulars	(Amounts in Lakh except per share data)					
	Quarter Ended			Nine months ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.23 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I Revenue From operations	485.96	348.93	276.09	1,137.90	914.97	1,273.88
II Other Income	11.49	18.41	12.25	45.26	21.94	35.26
III Total Income (I+II)	<b>497.45</b>	<b>367.34</b>	<b>288.34</b>	<b>1,183.16</b>	<b>936.91</b>	<b>1,309.15</b>
IV EXPENSES						
Cost of materials consumed	291.45	147.95	172.30	613.85	534.35	735.13
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	39.60	(44.68)	(12.50)	0.02	(27.60)	(10.35)
Employee benefits expense	86.50	38.07	32.94	171.55	97.09	125.76
Finance costs	1.40	(0.08)	0.44	2.41	1.33	4.07
Depreciation and amortization expenses	3.47	2.16	2.17	7.84	4.64	6.96
Other expenses	66.16	91.87	35.93	178.87	157.10	211.68
Total expenses (IV)	<b>488.57</b>	<b>235.28</b>	<b>231.29</b>	<b>974.54</b>	<b>766.90</b>	<b>1,073.25</b>
V Profit/(loss) before exceptional items and tax (I-IV)	<b>8.88</b>	<b>132.05</b>	<b>57.05</b>	<b>208.63</b>	<b>170.01</b>	<b>235.90</b>
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) after exceptions items and tax(V+VI)	<b>8.88</b>	<b>132.05</b>	<b>57.05</b>	<b>208.63</b>	<b>170.01</b>	<b>235.90</b>
VIII Tax expense:						
(1) Current tax	33.77	30.22	17.32	81.46	61.69	78.35
(2) Deferred tax	0.12	(0.47)	(0.23)	(0.60)	(0.37)	(0.03)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	<b>(25.00)</b>	<b>102.30</b>	<b>39.97</b>	<b>127.77</b>	<b>108.69</b>	<b>157.58</b>
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)	(25.00)	102.30	39.97	127.77	108.69	157.58
Attributable to -						
a) Shareholder	21.30	101.60	30.42	173.99	129.97	228.09
b) Non Controlling Interest	(46.29)	0.71	9.53	(46.21)	(21.28)	0.05
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 )	(25.00)	102.30	39.97	127.77	108.69	157.58
Attributable to -						
a) Shareholder	21.30	101.60	30.42	173.99	129.97	228.09
b) Non Controlling Interest	(46.29)	0.71	9.53	(46.21)	(21.28)	0.05
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.21	1.02	0.30	1.74	1.30	2.28
(2) Diluted	0.21	1.02	0.30	1.74	1.30	2.28
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.21	1.02	0.30	1.74	1.30	2.28
(2) Diluted	0.21	1.02	0.30	1.74	1.30	2.28



**Notes:**

1. 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 14, 2025.

2. The Statutory Auditors of the Company have reviewed the consolidated results for the quarter and nine months ended for December 31, 2024 and have issued an unqualified report.

3. The consolidated financial results 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. 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. The Consolidated Financial results of Sizemaster Technology Limited "Group" consisting the financial results of Sizemaster Technology Limited ("the Company/ the Parent company") and Subsidiary Companies.

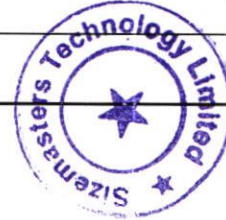
6. Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure.

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



Gopal Zanwar  
Managing Director  
DIN: 09537969

Place: PUNE  
Date: 14-Feb-25



**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Sizemasters Technology Limited "the Company" Pursuant to the Regulation 33 and 52 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 31<sup>st</sup> December, 2024 ("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.



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  
ICAI Firm registration number: 139767W

*Maya Joshi*

Maya Joshi  
Partner

Membership No.:144117

UDIN: 25144117BMKRPC2535

Place - Pune

Date – February 14<sup>th</sup>, 2025





**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 Months Ended 31st December, 2024

Particulars	(Amounts in Lakh except per share data)					
	Quarter Ended			Nine Months Ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I Revenue From operations	396.09	347.90	278.09	1,047.00	735.41	1,094.32
II Other Income	11.49	20.81	23.75	48.97	52.64	67.14
III Total Income (I+II)	407.58	368.70	299.84	1,095.97	788.05	1,161.46
IV EXPENSES						
Cost of materials consumed	162.48	134.56	172.79	471.49	334.07	534.85
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	9.67	(14.75)	(12.49)	0.02	(27.60)	(10.35)
Employee benefits expense	54.33	35.98	33.01	137.29	80.01	108.68
Finance costs	1.29	(0.08)	0.44	2.30	1.33	4.07
Depreciation and amortization expenses	2.18	2.16	2.08	6.48	4.42	6.66
Other expenses	70.94	76.34	35.57	168.12	151.52	206.16
Total expenses (IV)	300.88	234.21	231.40	785.69	543.75	850.08
V Profit/(loss) before exceptional items and tax (I-IV)	106.70	134.50	68.44	310.28	244.30	311.38
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) after exceptions items and tax(V+VI)	106.70	134.50	68.44	310.28	244.30	311.38
Tax expense:						
VIII (1) Current tax	31.11	30.21	17.32	78.80	61.69	78.35
(2) Deferred tax	0.23	(0.36)	(0.09)	(0.26)	(0.21)	(0.38)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	75.37	104.65	51.21	231.75	182.82	233.41
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)	75.37	104.65	51.21	231.75	182.82	233.41
Other Comprehensive Income						
XIV 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 )	75.37	104.65	51.21	231.75	182.82	233.41
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.75	1.05	0.51	2.32	1.83	1.67
(2) Diluted	0.75	1.05	0.51	2.32	1.83	1.67
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.75	1.05	0.51	2.32	1.83	1.67
(2) Diluted	0.75	1.05	0.51	2.32	1.83	1.67



**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 11, 2025.

2. The Statutory Auditors of the Company have reviewed the standalone results for the quarter and nine months ended for December 31, 2024 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 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Nine months ended 31.12.2024	Nine months ended 31.12.2023	Year ended 31.03.2024
1	Revenue From Operations	396.09	347.90	276.09	1,047.00	735.41	1,094.32
2	Total Expenses	300.88	234.21	231.40	785.69	543.75	850.08
3	Profit Before Tax	106.70	134.50	68.44	310.28	244.30	311.38
4	Tax Expenses	31.34	29.85	17.23	78.54	61.48	77.97
5	Profit After Tax	75.37	104.65	51.21	231.75	182.82	233.41

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)

  
Gopal Zanwar  
Director  
DIN: 09537969

Place: PUNE

Date: February 14, 2025



Statement of Deviation / Variation in utilization of funds raised						
Name of listed entity	Sizemasters Technology Limited (formerly known as Mewat Zinc Limited)					
Mode of Fund Raising	The Company has raised fund by issue of 60, 00,000 (Sixty Lakhs only) equity shares of the face value of INR. 10/- (Indian Rupees Ten Only) on preferential basis.					
Date of Raising Funds	October 20, 2022					
Amount Raised	INR. 6,00,00,000/- (Indian Rupees Six Crores Only)					
Report filed for Quarter ended	December 31, 2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name	Not Applicable					
Is there a Deviation / Variation in use of funds raised	Not Applicable					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholder	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	No Comments, Approved by the Committee					
Comments of the auditors, if any	No Comments, Approved by the Auditor					
Objects for which funds have been raised and where there has been a deviation, in the following table	-					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, any	Funds Utilized (Cumulative)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks any
The object of the issue is	NA	6,00,00,000/-	NA	Nil	NA	NA



<p>general corporate purpose, primarily for expansion, to make investment in new business ventures, to start new manufacturing units and for future growth of the business.</p>						
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Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

**For SIZEMASTERS TECHNOLOGY LIMITED**

*(Formerly known as MEWAT ZINC LIMITED)*



**Gopal Zanwar**  
**Managing Director**  
**DIN: 0953796**

