



SIZEMASTERS TECHNOLOGY LIMITED
(Formerly known as MEWAT ZINC LIMITED)
CIN: L74110PN1991PLC223919

Date: November 15, 2024

BSE Limited Ref: STL/BSE/ 2024	The Calcutta Stock Exchange Limited Ref: STL /CSE/ 2024
Department of Corporate Services, 25 th Floor, PhirozeJeejeebhoy Towers, Dalal Street, <u>Mumbai – 400 001</u>	7, Lyons Range, <u>Kolkata-700001</u>

Company Stock Code- 513496

Subject: - Outcome of the Board Meeting- Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

We wish to inform you that a meeting of the Board of Directors of our Company was held on November 15, 2024 i.e. today to consider and approve unaudited consolidated and standalone financial results for the quarter year ended on September 30, 2024. The outcome of the Board Meeting is as under:-

1. The Board of Directors of the Company at their meeting held on November 15, 2024 have approved and taken on record the unaudited consolidated and standalone financial results of the Company for the quarter year on ended September 30, 2024 along with the Limited Review Report provided by the statutory auditors of the company M/s GMKS & Co, Chartered Accountants, Pune thereon. The said unaudited consolidated and standalone financial results together with the Limited Review Report thereon have also been examined by the Audit Committee at its meeting held on November 15, 2024 and recommended the same for the approval of the Board of Directors.

In furtherance to our earlier communication, the trading window for dealing in the shares of the Company, for Designated Persons, which commenced on October 01, 2024, shall remain closed till 48 hours after the results of the Company are made to public on November 15, 2024.

In view of the above and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- (1) Unaudited Consolidated and Standalone Financial Results of the company for the quarter ended on September 30, 2024 in the prescribed format.

MANUFACTURER OF: THREAD GAUGES, PLAIN GAUGES, MULTI GAUGING, TAPER GAUGES, SPLINE GAUGES, PCD & RELATION GAUGES

Registered Office: Final Plot 123, Ramtekdi Industrial Estate, Hadapsar, Pune, Hadpsar I.E., Pune, Pune City, Maharashtra, India, 411013

Tel:+912026816197/26816168.Fax:+9120268222631

Email:sizemaster_1999@yahoo.com, info@sizemastersnet/mewatzinc@gmail.com

www.sizemasters.in/www.mewatzinc.com

- (2) Limited Review Report of the Statutory Auditors of the company M/s GMKS & Co, Chartered Accountants, Pune on the Unaudited Consolidated and Standalone Financial Results for the quarter ended on September 30, 2024.

In terms of the provisions of the Regulation 47(1) (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 necessary arrangements have been made to publish the Unaudited Consolidated and Standalone financial results in the prescribed format in the newspaper within the prescribed time period. The Unaudited Consolidated and Standalone financial results for the quarter ended on September 30, 2024 will also be made available on the website of the company at <https://sizemasterstechnology.com/financial/>.

The meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 3:40 P.M.
The above is for your kind information and records please.

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 the Quarterly and Year to date 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)
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 and half year ended September 30, 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.

UDIN : 24144117BKCSJB5431



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: 24144117BKCSIB5431
Place - Pune
Date – November 15th, 2024



UDIN :

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 Audited Financial Results for the Quarter and Half Year Ended on September 30, 2024

Particulars	(Amounts in Lakh except per share data)					
	Quarter Ended			Half year ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I Revenue From operations	347.90	303.01	283.06	650.91	459.32	1,094.32
II Other Income	20.81	16.67	17.98	37.48	28.89	67.14
III Total Income (I+II)	368.70	319.68	301.04	688.38	488.21	1,161.46
IV EXPENSES						
Cost of materials consumed	134.56	174.45	106.48	309.01	161.28	534.85
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(14.75)	5.10	(15.10)	(9.65)	(15.10)	(10.35)
Employee benefits expense	35.98	46.98	30.68	82.96	47.00	108.68
Finance costs	(0.08)	1.09	0.76	1.01	0.89	4.07
Depreciation and amortization expenses	2.16	2.14	1.17	4.30	2.34	6.66
Other expenses	76.34	20.84	62.70	97.18	115.95	206.16
Total expenses (IV)	234.21	250.60	186.69	484.81	312.36	850.08
V Profit/(loss) before exceptional items and tax (I-IV)	134.50	69.08	114.35	203.58	175.85	311.38
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) after exceptions items and tax(V+VI)	134.50	69.08	114.35	203.58	175.85	311.38
VIII Tax expense:						
(1) Current tax	30.21	17.48	28.82	47.69	44.37	78.35
(2) Deferred tax	(0.36)	(0.13)	(0.05)	(0.49)	(0.12)	(0.38)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	104.65	51.73	85.58	156.38	131.60	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)	104.65	51.73	85.58	156.38	131.60	233.41
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)	104.65	51.73	85.58	156.38	131.60	233.41
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.05	0.52	0.86	1.56	1.32	1.67
(2) Diluted	1.05	0.52	0.86	1.56	1.32	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	1.05	0.52	0.86	1.56	1.32	1.67
(2) Diluted	1.05	0.52	0.86	1.56	1.32	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 November 15, 2024.

2. The Statutory Auditors of the Company have reviewed the standalone results for the quarter and half year ended for September 30, 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 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 30.09.2024	Quarter Ended 30.09.2023	Year Ended 31.03.2024		
1	Revenue From Operations	347.90	303.01	1,094.32		
2	Total Expenses	234.21	250.60	850.08		
3	Profit Before Tax	134.50	69.08	311.38		
4	Tax Expenses	29.65	17.35	77.97		
5	Profit After Tax	104.65	51.73	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

Place: PUNE

Date: November 15, 2024

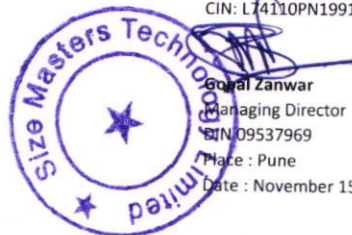
DIN: 09537969

SIZEMASTERS TECHNOLOGY LIMITED
(Formerly known as Mewat Zinc Ltd)
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(₹ in Lakhs unless otherwise stated)

Particulars	Note No	As at September 30, 2024	As at March 31, 2024	As at Sept 30, 2023
ASSETS				
I. Non-current assets				
(a) Property, plant & equipment	3A	22.15	23.74	4.53
(b) Capital work-in-progress	3B	-	-	-
(c) Right of Use	3C	13.30	15.35	17.39
(d) Intangible assets	4A	-	-	-
(e) Intangible assets under development	4B	-	-	-
(f) Financial Assets		-	-	-
(i) Investments	5	300.77	0.51	0.51
(ii) Others	6	-	-	553.11
(g) Other non-current assets	7	-	-	-
(h) Deferred Tax Asset (Net)	19	-	0.38	0.17
Total non-current assets		336.22	39.97	575.71
II. Current assets				
(a) Inventories	8	385.25	375.60	380.36
(b) Financial Assets		-	-	-
(i) Investments	9	-	-	-
(ii) Trade receivables	10	303.89	252.52	220.64
(iii) Cash & Cash Equivalent	11a	199.16	151.75	425.03
(iv) Other Balance with Bank	11b	600.00	800.00	-
(v) Loans & Advances	12	98.19	94.97	17.26
(vi) Others	13	40.97	17.59	17.44
(c) Other current assets	14	7.88	11.70	9.36
Total Current Assets		1,635.34	1,704.13	1,070.09
Total Assets		1,971.56	1,744.10	1,645.80
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	15	1,000.00	1,000.00	1,000.00
(b) Other Equity		365.90	209.52	107.71
Total Equity		1,365.90	1,209.52	1,107.71
Liabilities				
I. Non Current Liabilities				
(a) Financial Liabilities		-	-	-
(i) Borrowings	16	-	-	-
(ii) Lease Liability	17	11.03	13.09	14.86
(b) Provisions	18	-	-	-
(c) Deferred Tax Liabilities (Net)	19	-0.87	-	-
Total non-current liabilities		10.16	13.09	14.86
II Current Liabilities				
(a) Financial Liabilities		-	-	-
(i) Borrowings	20	228.17	228.17	228.17
(ii) Lease Liability	21	3.90	3.61	3.35
(iii) Trade Payables	22	-	-	-
a. Due to Mirco and small Enterprises		125.83	2.05	16.72
b. Due to other than Mirco and small Enterprises		180.29	216.01	204.42
		306.12	218.06	221.14
(iv) Others	23	4.45	0.56	0.27
(b) Other Current Liabilities	24	43.63	49.04	43.84
(c) Provisions for Employee Benefits	25	9.24	22.06	26.46
Total Current Liabilities		595.49	521.49	523.23
Total Liabilities		605.65	534.58	538.09
Total Equity & Liabilities		1,971.56	1,744.10	1,645.80

On behalf of Board of Directors of
Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd)
CIN: L74110PN1991PLC223919



Gopal Zanwar
Managing Director
BIN: 09537969
Place : Pune
Date : November 15, 2024

SIZEMASTERS TECHNOLOGY LIMITED

(Formerly known as Mewat Zinc Ltd)

STANDALONE STATEMENT CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs unless otherwise stated)

Particulars	For the year ended September 30, 2024	For the year ended March 31, 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) Before Tax	203.58	311.38
Adjustment for		
Provision for bad and doubtful debts	-	-
Unrealised Foreign Exchange Loss / (Gain) (Net)	0.40	12.47
Unrealised Foreign Exchange (Loss) / Gain of P.Y. now realised	-	-
Depreciation and Amortization Expenses	4.30	6.66
Gain on disposal of property, Plant and Equipment	-	-
Profit on sale of Investments	-	-
Re-statement Loss / (Gain) on Mutual Fund	-	-
Interest paid/Finance Cost	1.01	4.07
Interest /Dividend Received	(37.30)	(57.35)
Provision for Leave Encashment and Gratuity	-	-
Remeasurement of defined employee benefit plans	-	-
Operating Profit/(Loss) before Working capital changes	171.98	277.23
Adjustments for		
Trade receivables	(51.77)	(229.90)
Financial and other assets (Current and non current)	0.60	(97.81)
Inventories	(9.65)	(10.35)
Trade payables	88.06	167.25
Provision	(5.41)	42.56
Financial and other liabilities	2.12	-2.74
Cash generated from operations	195.93	146.24
(Taxes Paid)/ Refund Received	(60.78)	(61.73)
NET CASH FROM OPERATING ACTIVITIES	(A) 135.16	84.51
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets(Net of earlier year Capital WIP if any)	(0.67)	(22.97)
Adjustment for creditors relating to capital purchases	-	-4.13
Adjustment for advances relating to capital purchases	-	-
Sale of fixed Assets	-	-
Sale / (Purchase) of Investment (Non-Current) - Net	(300.26)	-0.51
Loans Provided	-	-
Profit/(Loss) on Sale of Investments net of purchases during the year	-	-
Investment / (Maturity) in Fixed Deposits	200.00	(200.00)
Interest/Dividend Received	13.91	40.25
NET CASH FROM INVESTING ACTIVITIES	(B) (87.01)	(187.36)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Issued Share Capital	-	-
Secured current Loans	-	-
Unsecured loans raised during the year	-	199.97
Less :- Unsecured Loan Repayment made during the year	-	-
Unsecured Loans Accepted / (Repaid) (net)	-	199.97
Lease Liability	-	-
Dividend Paid (including transferred to IEPF)	-	-
Interest paid	(0.74)	(1.77)
NET CASH FROM FINANCING ACTIVITIES	(C) (0.74)	198.19
D. NET INCREASE IN CASH AND CASH EQUIVALENTS GENERATED DURING THE YEAR	(A) + (B) + (C) 47.41	95.34
Cash and Cash Equivalents Opening Balance	151.75	56.41
Cash and Cash Equivalents Closing Balance	199.16	151.75
Cash and cash equivalents comprise of the following:		
Cash on hand	0.63	1.95
Balances with banks - Current accounts	198.53	149.80
Balances with banks - Cash Credit Account	-	-
	199.16	151.75

The above cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 on statement of cash flow.

On behalf of Board of Directors of
Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd)
CIN:L74110PN1091PLC223919

Gopal Zanwar
Managing
Director

DIN 09537969
Place : Pune
Date : November 15, 2024



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**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 six months ended September 30, 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: 24144117BKCSIC2145
Place - Pune
Date – November 15th, 2024



SIZEMASTER TECHNOLOGY LIMITED

(Earlier known as Mewat Zinc Limited)

CIN:-L74110PN1991PLC223919

Registered Office: Plot no 122/123, Sub plot no 23, Ramteki 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 Year Ended on March 31, 2024

(Amounts in Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I Revenue From operations	348.93	303.01	283.05	651.94	638.88	1,273.88
II Other Income	18.41	15.36	6.30	33.77	9.69	35.26
III Total Income (I+II)	367.34	318.37	289.35	685.71	648.57	1,309.15
IV EXPENSES						
Cost of materials consumed	147.95	174.45	106.48	322.40	362.05	735.13
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(44.68)	5.10	(15.10)	(39.58)	(15.10)	(10.35)
Employee benefits expense	38.07	46.98	30.67	85.05	64.14	125.76
Finance costs	(0.08)	1.09	0.76	1.01	0.89	4.07
Depreciation and amortization expenses	2.16	2.22	1.27	4.38	2.47	6.96
Other expenses	91.87	20.84	62.71	112.71	121.17	211.68
Total expenses (IV)	235.28	250.68	186.79	485.96	535.62	1,073.25
V Profit/(loss) before exceptional items and tax (I-IV)	132.05	67.69	102.56	199.74	112.95	235.90
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) after exceptions items and tax(V+VI)	132.05	67.69	102.56	199.74	112.95	235.90
VIII Tax expense:						
(1) Current tax	30.22	17.47	28.82	47.69	44.37	78.35
(2) Deferred tax	(0.47)	(0.25)	(0.07)	(0.72)	(0.13)	(0.03)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	102.30	50.47	73.81	152.77	68.71	157.58
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)	48.89	50.47	73.81	152.77	68.71	157.58
Attributable to -						
a) Shareholder	101.60	51.09	79.57	152.69	99.52	152.75
b) Non Controlling Interest	0.71	(0.63)	(5.76)	0.08	(30.81)	0.07
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)	48.89	50.47	73.81	152.77	68.71	157.58
Attributable to -						
a) Shareholder	101.60	51.09	79.57	152.69	99.52	152.75
b) Non Controlling Interest	0.71	(0.63)	(5.76)	0.08	(30.81)	0.07
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.02	0.51	0.80	1.53	1.00	1.53
(2) Diluted	1.02	0.51	0.80	1.53	1.00	1.53
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	1.02	0.51	0.80	1.53	1.00	1.53
(2) Diluted	1.02	0.51	0.80	1.53	1.00	1.53

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 November 15, 2024.

2. The Statutory Auditors of the Company have reviewed the consolidated results for the quarter and half year ended for September 30, 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 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: 15-Nov-24

SIZEMASTERS TECHNOLOGY LIMITED				
(Formerly known as Mewat Zinc Ltd)				
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024				
(₹ in Lakhs unless otherwise stated)				
Particulars	Note No	As at Sept 30, 2024	As at March 31, 2024	As at Sept 30, 2023
ASSETS				
I. Non-current assets				
(a) Property, plant & equipment	3A	26.51	28.17	9.12
(b) Capital work-in-progress	3B	-	-	-
(c) Right of Use	3C	13.30	15.35	17.39
(d) Intangible assets	4A	2.83	-	-
(e) Intangible assets under development	4B	-	-	-
(f) Financial Assets		-	-	-
(i) Investments	5	-	-	-
(ii) Others	6	-	-	840.00
(g) Other non-current assets	7	-	-	-
(h) Deferred Tax Asset (Net)	19	0.93	0.08	0.18
Total non-current assets		43.57	43.60	866.69
II. Current assets				
(a) Inventories	8	418.48	375.60	380.36
(b) Financial Assets		-	-	-
(i) Investments	9	-	-	-
(ii) Trade receivables	10	534.35	464.41	432.52
(iii) Cash & Cash Equivalent	11a	432.65	152.40	425.69
(iv) Other Balance with Bank	11b	600.00	800.00	-
(v) Loans & Advances	12	853.54	853.17	17.26
(vi) Others	13	40.97	17.59	-
(c) Other current assets	14	46.90	48.34	46.00
Total Current Assets		2,926.89	2,711.50	1301.83
Total Assets		2,970.46	2,755.10	2168.52
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	15	1,000.00	1,000.00	1000.00
(b) Other Equity		324.85	155.23	75.64
(c) Non Controlling Interest		(57.97)	(21.05)	(30.32)
Total Equity		1,266.87	1,134.18	1045.32
Liabilities				
I. Non Current Liabilities				
(a) Financial Liabilities		-	-	480.75
(i) Borrowings	16	-	-	-
(ii) Lease Liability	17	11.03	13.09	14.86
(b) Provisions	18	-	-	-
(c) Deferred Tax Liabilities (Net)	19	-	-	-
Total non-current liabilities		11.03	13.09	495.61
II Current Liabilities				
(a) Financial Liabilities		-	-	-
(i) Borrowings	20	1,208.92	1,208.92	228.17
(ii) Lease Liability	21	3.90	3.61	3.35
(iii) Trade Payables	22	-	-	-
a. Due to Mirco and small Enterprises		125.83	2.05	16.72
b. Due to other than Mirco and small Enterprises		292.62	318.42	306.84
		418.45	320.47	323.56
(iv) Others	23	4.45	0.56	0.27
(b) Other Current Liabilities	24	47.62	52.22	45.78
(c) Provisions for Employee Benefits	25	9.24	22.06	26.46
Total Current Liabilities		1,692.56	1,607.84	627.59
Total Liabilities		1,703.59	1,620.93	1123.20
Total Equity & Liabilities		2,970.46	2,755.10	2168.52

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

CIN: L74110PN1991PLC223919

Gopal Zanwar
Managing
Director
DIN 09537969
Place : Pune
Date : November 15, 2024

SIZEMASTERS TECHNOLOGY LIMITED		
(Formerly known as Mewat Zinc Ltd)		
CONSOLIDATED STATEMENT CASH FLOWS FOR THE YEAR HALF YEAR ENDED SEPT 30, 2024		
(₹ in Lakhs unless otherwise stated)		
Particulars	For the year ended September 30, 2024	For the year ended March 31, 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) Before Tax	199.74	235.90
Adjustment for		
Unrealised Foreign Exchange Loss / (Gain) (Net)	0.40	12.47
Unrealised Foreign Exchange (Loss) / Gain of P.Y. now realised	-	-
Depreciation and Amortization Expenses	4.38	6.96
Interest paid/Finance Cost	1.01	4.07
Interest /Dividend Received	(33.59)	(25.47)
Operating Profit/(Loss) before Working capital changes	171.94	233.92
Adjustments for		
Trade receivables	(70.34)	(441.79)
Financial and other assets (Current and non current)	1.07	(52.71)
Inventories	(42.88)	(10.35)
Trade payables	97.98	269.67
Provision	-4.60	45.74
Financial and other liabilities	2.12	-2.74
Cash generated from operations	155.28	41.75
(Taxes Paid)/ Refund Received	(100.44)	(61.73)
NET CASH FROM OPERATING ACTIVITIES	(A) 54.83	-19.98
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets(Net of earlier year Capital WIP if any)	(0.67)	(27.70)
Adjustment for creditors relating to capital purchases	-	-4.13
Adjustment for advances relating to capital purchases	-	-
Sale of fixed Assets	-	-
Sale / (Purchase) of Investment (Non-Current) - Net	14.09	-
Loans Provided	-	-840.00
Investment / (Maturity) in Fixed Deposits	200.00	(200.00)
Interest/Dividend Received	10.21	8.37
NET CASH FROM INVESTING ACTIVITIES	(B) 223.63	(1,063.46)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Issued Share Capital	2.54	0.49
Unsecured loans raised during the year	-0.00	1,180.72
Less :- Unsecured Loan Repayment made during the year	-	-
Unsecured Loans Accepted / (Repaid) (net)	-0.00	1,180.72
Interest paid	(0.75)	(1.77)
NET CASH FROM FINANCING ACTIVITIES	(C) 1.79	1,179.43
D. NET INCREASE IN CASH AND CASH EQUIVALENTS GENERATED DURING THE YEAR	(A) + (B) + (C) 280.25	95.99
Cash and Cash Equivalents Opening Balance	152.40	56.41
Cash and Cash Equivalents Closing Balance	432.65	152.40
Cash and cash equivalents comprise of the following:		
Cash on hand	0.83	1.95
Balances with banks - Current accounts	431.82	150.46
	432.65	152.40
The above cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 on statement of cash flow.		
<p>On behalf of Board of Directors of Sizemasters Technology Limited (Formerly known as Mewat Zinc Ltd) CIN: L74110PN1991PLC223919</p>		
		<p>Gopal Zanwar Managing Director DIN 09537969 Place : Pune Date : November 15, 2024</p>