Integrated Filing (Finance) Ind AS

SIZEMASTERS TECHNOLOGY LIMITED

General Information

Scrip code*	513496
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE235U01012
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	11-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Operating Segment
Start date of board meeting	14-11-2025
Start time of board meeting	13:00:00
End date of board meeting	14-11-2025
End time of board meeting	13:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	false
Latest Date on which RPT policy is updated	
Indicate Company website link for updated RPT policy of the Company	

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	The company has neither defaulted on loans and nor issues any debt securities

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	1,070.72	1,523.30
	Other income	14.46	28.42
	Total income	1,085.18	1,551.72
2	**Expenses**		
(a)	Cost of materials consumed	767.35	960.53
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12.72)	(4.87)
(d)	Employee benefit expense	46.80	95.72
(e)	Finance costs	0.52	1.15
(f)	Depreciation, depletion and amortisation expense	2.16	4.29
(g)	**Other Expenses**		
1	Other Expenses	113.83	211.92
	Total other expenses	113.83	211.92
	Total expenses	917.94	1,268.74
3	**Total profit before exceptional items and tax**	167.24	282.98
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	167.24	282.98
6	**Tax expense**		
7	Current tax	42.09	71.22
8	Deferred tax	0.85	0.03
9	**Total tax expenses**	42.94	71.25
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	124.30	211.73
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	124.30	211.73
17	Other comprehensive income net of taxes	0.00	0.00
18	**Total Comprehensive Income for the period**	124.30	211.73
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		

21	**Details of equity share capital**		
	Paid-up equity share capital	1,000.00	1,000.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	1.24	2.13
	Diluted earnings (loss) per share from continuing operations	1.24	2.13
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	1.24	2.13
	Diluted earnings (loss) per share from continuing and discontinued operations	1.24	2.13
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	19.37
	Capital work-in-progress	
	Investment property	
	Goodwill	0.00
	Other intangible assets	9.20
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	375.26
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	
	Total non-current financial assets	375.26
	Deferred tax assets (net)	0.65
	Other non-current assets	0.00
	Total non-current assets	404.48
2	**Current assets**	
	Inventories	388.12
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	716.63
	Cash and cash equivalents	269.59
	Bank balance other than cash and cash equivalents	760.65
	Loans, current	10.50
	Other current financial assets	26.36
	Total current financial assets	1,783.73
	Current tax assets (net)	0.00
	Other current assets	8.06
	Total current assets	2,179.91
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	2,584.39
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1,000.00
	Other equity	682.95
	Total equity attributable to owners of parent	1,682.95
	Non controlling interest	

	Total equity	1,682.95
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	6.47
	Total non-current financial liabilities	6.47
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	6.47
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	188.07
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	111.95
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	528.92
	Total Trade payable	640.87
	Other current financial liabilities	4.50
	Total current financial liabilities	833.44
	Other current liabilities	61.53
	Provisions, current	0.00
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	894.97
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	901.44
	Total equity and liabilites	2,584.39
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	**Blue color marked fields are non-mandatory.**	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	282.98
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	(4.87)
	Adjustments for decrease (increase) in trade receivables, current	(342.53)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	89.23
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	230.18
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	4.29
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	(61.57)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(85.27)
	Net cash flows from (used in) operations	197.71
	Dividends received	0.00
	Interest paid	(1.15)
	Interest received	(27.89)
	Income taxes paid (refund)	71.22
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	99.75

3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	1.61
	Proceeds from sales of investment property	(74.49)
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	27.89
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(48.21)
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	2.27
	Dividends paid	0.00
	Interest paid	1.15
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(3.42)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	48.12
5	**Effect of exchange rate changes on cash and cash equivalents**	

	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	48.12
	Cash and cash equivalents cash flow statement at beginning of period	982.12
	Cash and cash equivalents cash flow statement at end of period	1,030.24

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

												Additional disclosure of related party transactions - applicable or transaction relates to loans, inter-corporate deposits, advances or i the listed entity/subsidiary. These details need to be disclosed onl period when such transaction was underta						
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-co inves		
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenu
1	SIZEMASTERS TECHNOLOGY LIMITED	Gopal Zanwar	Managing Director	Loan			NA			0.10	188.16	188.06							
2	SIZEMASTERS TECHNOLOGY LIMITED	Gopal Zanwar	Managing Director	Any other transaction	Lease payment, Directors Remuneration and Power and fuel		NA			18.83	12.93	(5.89)							
3	SIZEMASTERS TECHNOLOGY LIMITED	Size Master Inc	Sole proprietorship owned by Ms. Shanta Zanwar, mother of the Managing Director	Purchase of goods or services			NA			0.00	0.88	0.88							
4	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Calibaration Services LLP	Subsidiary of the listed entity	Sale of goods or services			NA			0.91	0.96	1.87							
5	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Guages and Tools	Sole Proprietorship firm of MD	Sale of goods or services			NA			0.67	0.50	1.17							
6	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Guages and Tools	Sole Proprietorship firm of MD	Purchase of goods or services			NA			27.17	84.76	111.94							
7	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Guages and Tools	Sole Proprietorship firm of MD	Loan			NA			(3.29)	37.83	34.53							
8	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Calibaration Services LLP	Subsidiary of the listed entity	Purchase of goods or services			NA			0.32	0.00	0.32							
9	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Multi Guagiung and Tools	Partnership firm of Mr. Mayur Zanwar, Promoter of	Sale of goods or services			NA			4.76	8.97	13.73							

			the Company and Mrs. Sonali Zanwar, Wife of Managing Director																
10	SIZEMASTERS TECHNOLOGY LIMITED	Sizemaster Multi Guagiung and Tools	Partnership firm of Mr. Mayur Zanwar, Promoter of the Company and Mrs. Sonali Zanwar, Wife of Managing Director	Purchase of goods or services			NA			5.81	14.98	20.79							
11	SIZEMASTERS TECHNOLOGY LIMITED	Ms. Siya Zanwar	Daughter of Managing Director	Remuneration			NA			3.75	12.00	8.25							
Total value of transaction during the reporting period										59.03									

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							