

Integrated Filing (Finance) Ind AS

MAZDA LIMITED

General Information

Scrip code*	523792	
NSE Symbol*	MAZDA	
MSEI Symbol*	NOTLISTED	
ISIN*	INE885E01042	
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	11-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third 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	Multi segment	
Description of single segment		
Start date of board meeting	11-02-2026	
Start time of board meeting	19:00:00	
End date of board meeting	11-02-2026	
End time of board meeting	19:55:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
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 same is not applicable during the quarter.

Financial Results - Ind-AS

Amount in (Lakhs)

	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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	4,739.32	14,786.31
Other income	184.48	692.87
Total income	4,923.80	15,479.18
2 Expenses		
(a) Cost of materials consumed	3,125.74	9,059.28
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,560.83)	(2,894.27)
(d) Employee benefit expense	729.40	2,467.44
(e) Finance costs	28.20	68.84
(f) Depreciation, depletion and amortisation expense	105.87	311.21
(g) Other Expenses		
1 LABOUR CHARGES	541.93	1,491.98
2 OTHER EXPENSES	824.30	2,213.51
Total other expenses	1,366.23	3,705.49
Total expenses	3,794.61	12,717.99
3 Total profit before exceptional items and tax	1,129.19	2,761.19
4 Exceptional items	0.00	0.00
Total profit before tax	1,129.19	2,761.19
6 Tax expense		
7 Current tax	276.40	589.40
8 Deferred tax	(19.55)	49.72
Total tax expenses	256.85	639.12
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
Net Profit Loss for the period from continuing operations	872.34	2,122.07
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
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
Total profit (loss) for period	872.34	2,122.07
Other comprehensive income net of taxes	(30.03)	(23.69)
Total Comprehensive Income for the period	842.31	2,098.38
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	400.50	400.50
Face value of equity share capital	2.00	2.00
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	4.36	10.60
Diluted earnings (loss) per share from continuing operations	4.36	10.60
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	4.36	10.60
Diluted earnings (loss) per share from continuing and discontinued operations	4.36	10.60
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		Textual Information(1)

Text Block

[Textual Information\(1\)](#)

Notes: ' ' 1. The Unaudited Standalone Financial Results have been prepared in accordance with the Ind-As as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016. ' ' 2. After review by the Audit Committee, the Board of Directors of the Company has approved the Standalone financial results at their meeting held on February 11, 2026. The statutory auditors have carried out a limited review of the standalone financial results for the quarter ended December 31, 2025. ' ' 3. The incremental impact of the new labour codes on its employee benefit costs was not material to the financial results for the quarter. It would continue to assess the impact of the new labour codes on employee benefit expenses, such as gratuity, and make necessary accounting adjustments as the central and state governments notify the final, fully operationalized rules. ' ' 4. The company has reported segment information as per Ind AS 108 "Operating segments". ' Segment composition consists of Two segments i.e. Engineering Division & Food Division. ' ' Segment assets & liabilities figures given above are directly identifiable to respective segments and those assets & liabilities for corporate services for Head office, Mumbai office & Investments have been shown as unallocable. ' ' 5. Figures of previous periods/year have been regrouped / reclassified wherever considered necessary. '

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

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	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	ENGINEERING DIVISION	4,014.58	12,506.42
2	FOOD DIVISION	724.74	2,279.89
	Total Segment Revenue	4,739.32	14,786.31
	Less: Inter segment revenue		
	Revenue from operations	4,739.32	14,786.31
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	ENGINEERING DIVISION	1,384.16	3,411.31
2	FOOD DIVISION	9.38	185.68
	Total Profit before tax	1,393.54	3,596.99
	i. Finance cost	28.19	68.84
	ii. Other Unallocable Expenditure net off Unallocable income	236.16	766.96
	Profit before tax	1,129.19	2,761.19
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	ENGINEERING DIVISION	14,934.18	14,934.18
2	FOOD DIVISION	5,849.88	5,849.88
	Total Segment Assets	20,784.06	20,784.06
	Un-allocable Assets	8,985.66	8,985.66
	Net Segment Assets	29,769.72	29,769.72
4	Segment Liabilities		
	Segment Liabilities		
1	ENGINEERING DIVISION	3,505.12	3,505.12
2	FOOD DIVISION	544.49	544.49
	Total Segment Liabilities	4,049.61	4,049.61
	Un-allocable Liabilities	1,350.01	1,350.01
	Net Segment Liabilities	5,399.62	5,399.62
	Disclosure of notes on segments		Textual Information(1)

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[Textual Information\(1\)](#)

4. The company has reported segment information as per Ind AS 108 "Operating segments". ' Segment composition consists of Two segments i.e. Engineering Division & Food Division. ' ' Segment assets & liabilities figures given above are directly identifiable to respective segments and those assets & liabilities for corporate services for Head office, Mumbai office & Investments have been shown as unallocable. ' ' 5. Figures of previous periods/year have been regrouped / reclassified wherever considered necessary. '

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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		
1 Remeasurement benefit of defined benefit plans	(21.55)	(64.64)
2 Income tax expense on remeasurement benefit of defined benefit plans	5.42	16.27
3 Net fair value gain/(loss) on investments in equity instruments through OCI	(16.22)	28.80
4 Income tax expense on investments in equity instruments through OCI	2.32	(4.12)
Total Amount of items that will not be reclassified to profit and loss	(30.03)	(23.69)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.00	0.00
5 Total Other comprehensive income	(30.03)	(23.69)

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							

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							