

07 August, 2024

To,

Bombay Stock Exchange Limited Corporate Relationships Department 1 st Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 BSE CODE: 523792	National Stock Exchange of India Limited Exchange Plaza, C-I, Block G, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 NSE CODE: MAZDA
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Sub: Outcome of Board Meeting held on 07th August, 2024

Dear Sir,

Pursuant to Regulation 30, 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulation") read with Schedule III and other applicable SEBI circulars as amended from time to time, we hereby inform you that the Board of Directors of the Company at their meeting held today, i.e., **August 07, 2024**, has considered and approved, inter alia, the following matters:

1. Approved and taken on record the unaudited financial results for the first quarter ended on 30th June, 2024 along with the Limited Review Report given by Mayank Shah & Associates, Statutory Auditors.
2. The consent of the Board is accorded for the appointment of Mr. Mihir Dinesh Mehta (DIN: 10733016), Mr. Ashok Ruplal Kavdia (DIN: 00054601) and Mrs. Shetal Utkarsh Bhatt (DIN: 10733013) as Independent Directors of the Company subject to the approval of the members of the company at the ensuing Annual General Meeting to be held on 09th September, 2024.

The appointment of Independent Directors will be effective from the date of approval of the members at the AGM i.e. 09th September, 2024 upto the completion of the five years term from the date of their appointment. Disclosure under Regulation 30 related to the details of Independent Directors are attached at Annexure – I.

pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018, all the above mentioned proposed directors are not debarred from holding the office of director pursuant to any SEBI order or any other authority.

Sales & Admn. Office :
Mazda House, Panchwati 2nd Lane,
Ambawadi, Ahmedabad - 380006. INDIA
Phone: +91 (0) 79 40007000 (30 Lines)
+91 (0) 79 2644 2036, 37, 38
Fax : +91 (0) 79 2656 5605
E-mail : vacuum@mazdalimited.com
Website : www.mazdalimited.com

Works & Registered Office :
Unit-1
C/1-39/13/16, G.I.D.C.,
Naroda,
Ahmedabad - 382 330
Phone: +91 (0) 79 40267000

Works :
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Plot No. 11 & 12, Hitendranagar
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3. The 34th Annual General Meeting of the Company will be held on **Monday, 09th September 2024 at 12:00 P.M.** at the Corporate Office of the Company through Video Conferencing (VC) or other Audio-Visual Means (OAVM).
4. Re-Appointment of M/s. Apaji Amin & Co., Chartered Accountant as Internal Auditors of the Company for the Financial year 2024-25. The brief profile as per the requirement of Regulation 30 is attached as Annexure – II.
5. Re-Appointment of M/s. Rutul Shukla & Associates, Company Secretary as Secretarial Auditors of the Company for the Financial year 2024-25. The brief profile as per the requirement of Regulation 30 is attached as Annexure – III.

The Board meeting commenced at 07:00 P.M. and concluded at 08:10 P.M.

Please take note of the same.

Thanking you

Yours faithfully
For Mazda Limited

Nishith Kayasth
Company Secretary

Encl.: As above

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CIN : L29120GJ1990 PLCO14293

MAZDA LIMITED

CIN:L29120GJ1990PLC014293

Regd. Office : C/1-39/13/16 GIDC Naroda, Ahmedabad - 382 330

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2024

(Rs. In Lacs)

PART - I		Unaudited Quarter ended	Audited Quarter ended	Unaudited Quarter ended	Audited Year Ended
PARTICULARS		30/06/2024	31/03/2024	30/06/2023	31/03/2024
1	Income				
	(a) Revenue from operations	3,617.13	5,755.13	5,119.47	22,542.95
	(b) Other Income	313.88	196.30	185.48	658.12
	Total Income (a+b)	3,931.01	5,951.43	5,304.95	23,201.07
2	Expenses				
	(a) Cost of materials consumed	1,728.80	2,157.88	2,670.10	9,949.32
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) (Increase) / Decrease in inventories of finished goods, work in progress and stock in trade	(193.11)	760.90	(157.22)	1,678.89
	(d) Employee benefit expense	922.25	632.73	803.77	2,666.25
	(e) Finance cost	15.02	14.50	19.22	54.38
	(f) Depreciation & amortisation expense	95.55	101.68	100.06	401.57
	(g) Labour Charges	365.24	383.93	383.69	1,572.64
	(h) Other Expenses	622.05	611.73	518.97	2,699.02
	Total expenses (a to h)	3,555.80	4,663.34	4,338.59	19,022.07
3	Profit / (Loss) from operations before exceptional items (1-2)	375.21	1,288.09	966.36	4,179.00
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) from ordinary activities before Tax (3+4)	375.21	1,288.09	966.36	4,179.00
6	Tax Expense				
	(a) Current Tax	10.00	308.81	193.07	906.71
	(b) Deferred Tax	75.52	42.35	3.60	120.25
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	289.69	936.93	769.69	3,152.03
8	Other Comprehensive Income				
8A	Items that will not be reclassified to profit or loss:				
(a)	(i) Remeasurement benefit of defined benefit plans	(14.94)	(39.09)	(6.89)	(59.75)
	(ii) Income tax expense on remeasurement benefit of defined benefit plans	3.76	9.84	1.73	15.04
(b)	(i) Net fair value gain/(loss) on investments in equity instruments through OCI	(4.73)	(8.42)	(15.04)	98.44
	(ii) Income tax expense on investments in equity instruments through OCI	(4.18)	0.96	1.72	(11.26)
8B	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Comprehensive Income	(20.09)	(36.71)	(18.47)	42.47
9	Total Comprehensive Income For The Period	269.60	900.22	751.22	3,194.50
10	Paid-up equity share capital (Face Value of Rs. 10 per share)	400.50	400.50	400.50	400.50
11	Other equity excluding Revaluation Reserve				20,823.54
12	Basic and Diluted Earnings Per Share (EPS) (Rs.)	7.23	23.39	19.22	78.70



SEGMENTWISE REVENUE AND RESULTS FOR THE QUARTER ENDED 30/06/2024

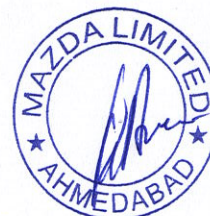
(Rs. In Lacs)

PART - I		Unaudited Quarter ended	Audited Quarter ended	Unaudited Quarter ended	Audited Year ended
PARTICULARS		30/06/2024	31/03/2024	30/06/2023	31/03/2024
1	Segment revenue				
	(a) Engineering Division	2,881.72	4,645.80	4,640.60	19,532.56
	(b) Food Division	735.41	1,109.33	478.87	3,010.39
	Revenue from operations	3,617.13	5,755.13	5,119.47	22,542.95
2	Segment results [Profit/(Loss) before tax from each segment]				
	(a) Engineering Division	621.11	1,146.89	1,312.63	4,822.87
	(b) Food Division	76.12	110.83	4.21	171.72
	Total	697.23	1,257.72	1,316.84	4,994.59
3	Less : Finance Costs	15.02	14.50	19.22	54.38
4	Less : Other Un-allocable Expenditure	611.44	131.44	505.48	1,354.83
5	Add: Un-allocable Income	304.44	176.31	174.22	593.62
6	Profit before Tax	375.21	1,288.09	966.36	4,179.00

SEGMENTWISE ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30/06/2024

(Rs. In Lacs)

PART - II		Unaudited Quarter ended	Audited Quarter ended	Unaudited Quarter ended	Audited Year ended
PARTICULARS		30/06/2024	31/03/2024	30/06/2023	31/03/2024
1	Segment Assets				
	a) Engineering	6,758.74	7,167.08	10,501.93	7,167.08
	b) Food	5,849.32	6,062.24	5,550.88	6,062.24
	Total Segment Assets	12,608.06	13,229.32	16,052.81	13,229.32
	c) Unallocable Assets	12,039.75	10,820.35	7,093.76	10,820.35
	Total Assets	24,647.81	24,049.67	23,146.57	24,049.67
2	Segment Liabilities				
	a) Engineering	1,692.39	1,435.46	2,850.76	1,435.46
	b) Food	417.00	511.68	299.41	511.68
	Total Segment Liabilities	2,109.39	1,947.14	3,150.17	1,947.14
	c) Unallocable Liabilities	1,044.81	878.50	654.93	878.50
	Total Liabilities	3,154.20	2,825.64	3,805.10	2,825.64



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 August 07, 2024.
3. 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.

4. Figures of previous periods/year have been regrouped / reclassified wherever considered necessary.

FOR MAZDA LIMITED



**PERCY AVARI
WHOLE-TIME DIRECTOR**

Date: 07/08/2024

Place: Ahmedabad



MAYANK SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

706, MAHAKANT, OPP. V.S. HOSPITAL, ELLISBRIDGE,
AHMEDABAD - 380 006. PHONE (O) 2657 5642, 2657 9106
E-mail : mayankshah_ca@yahoo.co.in

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 of Mazda Limited

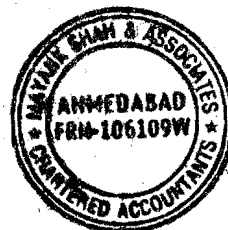
We have reviewed the accompanying statement of unaudited standalone financial results of MAZDA LIMITED ("the Company") for the Quarter ended 30th June, 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the 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 of material misstatement. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR, MAYANK SHAH & ASSOCIATES
(FIRM REGN. NO. 106109W)
CHARTERED ACCOUNTANTS**



Place : Ahmedabad
Date : 07/08/2024
UDIN : 24044093BKCYCW6979

msshah
(M. S. SHAH)
PARTNER
Mem. No.044093

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Annexure-I: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Brief profile of **Mr. Mihir Dinesh Mehta (DIN: 10733016)** as Independent Director of the Company

Sr. no.	Particulars	Details
1.	Reason for Change viz. Appointment	Appointment
2.	Date and term of appointment	Appointed for a term of 5 (five) consecutive years, with effect from 09 th September, 2024 to 08 th September, 2029 (both days inclusive) subject to approval of members at the ensuing Annual General Meeting of the Company to be held on 09 th September, 2024 and not liable to retire by rotation.
3.	Brief profile	Mr. Mihir Dinesh Mehta is a Chartered Accountant with nearly 30 years of experience in finance and accounting. He specializes in Accounting, Auditing, and Income Tax, and has worked with a diverse range of entities, including public and private companies, non-profit organizations, and co-operative societies. He is known for his expertise in representing clients before various Income Tax Authorities.
4.	Disclosure of Relationship between Directors (in case of appointment)	Not Applicable
5.	Number of Shares held in the Company	Not Applicable

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Annexure-I: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Brief profile of **Mr. Ashok Ruplal Kavdia (DIN: 00054601)** as Independent Director of the Company

Sr. no.	Particulars	Details
1.	Reason for Change viz. Appointment	Appointment
2.	Date and Term of Appointment	Appointed for a term of 5 (five) consecutive years, with effect from 09 th September, 2024 to 08 th September, 2029 (both days inclusive) subject to approval of members at the ensuing Annual General Meeting of the Company to be held on 09 th September, 2024 and not liable to retire by rotation.
3.	Brief profile	Mr. Ashok Ruplal Kavdia, B.Sc., FCA, is a veteran Chartered Accountant with over 38 years of comprehensive experience in Project Finance, Audit, Finance, General Administration, and other allied activities. His career has been marked by significant contributions and leadership roles in various esteemed organizations.
4.	Disclosure of Relationship between Directors (in case of appointment)	Not Applicable
5.	Number of Shares held in the Company	Not Applicable

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Annexure-I: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Brief profile of Mrs. Shetal Utkarsh Bhatt (DIN: 10733013) as Independent Director of the Company

Sr. no.	Particulars	Details
1.	Reason for Change viz. Appointment	Appointment
2.	Date and Term of appointment	Appointed for a term of 5 (five) consecutive years, with effect from 09 th September, 2024 to 08 th September, 2029 (both days inclusive) subject to approval of members at the ensuing Annual General Meeting of the Company to be held on 09 th September, 2024 and not liable to retire by rotation.
4.	Brief profile	Mrs. Shetal Utkarsh Bhatt is a versatile professional based in Ahmedabad, India, with significant experience in stakeholder management, strategic planning, and community engagement. She holds a B.Sc. in Microbiology from MG Science Institute and has completed internships at the Institute of Hotel Management, Ahmedabad. Her career includes roles at Mazda Limited, the British School in the Netherlands, and Wonder Waves Entertainment Pvt Ltd., where she handled team support, event logistics, and student activities. Additionally, she is a skilled Pergamene artist, specializing in decorative techniques on parchment paper.
5.	Disclosure of Relationship between Directors (in case of appointment)	Not Applicable
6.	Number of Shares held in the Company	400 Equity Shares

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Annexure-II: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Brief profile of M/s. Apaji Amin & Co, Chartered Accountant as Internal Auditor of the Company

Sr. no.	Particulars	Details
1.	Reason for change	Re-appointment
2.	Date of appointment	07/08/2024
3.	Term of Appointment	For the Financial Year 2024-25
4.	Brief profile	Apaji Amin & Co, LLP is a professional group of chartered accountants, establishes in the year 1920 in Mumbai and 1926 in Ahmedabad and is the oldest firm in Ahmedabad, Gujarat-India providing Chartered accountants services in India and at International (USA, UK, Gulf countries) level. The firm has sound experience in the areas of statutory audits, internal audits, company law matters and taxation including international RBI work taxation and bank audits.

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Annexure-III: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Brief profile of M/s. Rutul Shukla & Associates, Company Secretaries as Secretarial Auditor of the Company

Sr. no.	Particular	Details
1.	Reason for change	Re-appointment
2.	Date of appointment	07/08/2024
3.	Term of Appointment	For the Financial Year 2024-25
4.	Brief profile	Rutul Shukla & Associates, Company Secretaries (COP: 7470) is established in the year 2007 with an objective to provide wide spectrum of diversified and quality professional services in the field of Corporate Laws, Securities Laws, Foreign Exchange Management (FEMA), Corporate Structuring and Restructuring, Public Offerings, Corporate Governance and allied services.

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