

PDS/SE/2025-26/55

July 31, 2025

<b>Listing Department</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 <b>Scrip Symbol: PDSL</b>	<b>Corporate Relationship Department</b> <b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 <b>Scrip Code: 538730</b>
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**Sub: Outcome of Board Meeting**

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we hereby notify that the Board of Directors of the Company at its Meeting held today i.e., July 31, 2025, has *inter alia*, considered and approved the following:

1. The Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI Listing Regulations"), we are pleased to submit the Unaudited Standalone and Consolidated Financial Results of the Company along with the Limited Review Report of the Statutory Auditors, enclosed hereto and the same will also be available on the website of the Company at [www.pdsltd.com](http://www.pdsltd.com).

A QR Code, along with the web-link to the aforesaid Unaudited Financial Results, will be published in the newspapers in accordance with the SEBI Listing Regulations.

The Meeting of the Board of Directors of the Company commenced at 4:40 PM (IST) and concluded at 6:15 PM (IST).

Kindly take the above information on record.

Thanking you,

Yours faithfully,  
for **PDS Limited**

**Abhishekh Kanoi**  
**Head of Legal & Group Company Secretary**  
**ICSI Membership No.: F-9530**

*Encl.: As above*

**PDS Limited**

# Walker Chandio & Co LLP

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**Walker Chandio & Co LLP**

5th Floor, 65/2, Block "A",  
Bagmane Tridib, Bagmane  
Tech Park, CV Raman  
Nagar, Bengaluru 560093  
Karnataka, India

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## **Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of PDS Limited**

1. We have reviewed the accompanying statement of the standalone unaudited financial results ('the Statement') of PDS Limited ('the Company') for the quarter ended 30 June 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

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**Chartered Accountants**

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

## For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Aasheesh  
Arjun Singh

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Aasheesh Arjun Singh  
Date: 2025.07.31  
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## Aasheesh Arjun Singh

Partner

Membership No. 210122

UDIN: 25210122BMONCP4980

Mumbai

31 July 2025

# Walker Chandio & Co LLP

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**Walker Chandio & Co LLP**

5th Floor, 65/2, Block "A",  
Bagmane Tridib, Bagmane  
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Nagar, Bengaluru 560093  
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## **Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of PDS Limited**

1. We have reviewed the accompanying statement of the consolidated unaudited financial results ('the Statement') of PDS Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associates and joint ventures (refer Annexure 1 for the list of subsidiaries, associates and joint ventures included in the Statement) for the quarter ended 30 June 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 Listing Regulations, to the extent applicable.

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**Chartered Accountants**

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial statements/ financial information/ financial results of 92 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 1,46,843.45 lakhs, total net loss after tax of ₹ 1,893.97 lakhs, total comprehensive loss of ₹ 2,226.34 lakhs, for the quarter ended on 30 June 2025, respectively, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 14.32 lakhs and total comprehensive income of ₹ 14.32 lakhs, for the quarter ended on 30 June 2025, respectively, as considered in the Statement, in respect of 3 associates and 4 joint ventures, whose interim financial statements/ financial information/ financial results have not been reviewed by us. These interim financial statements/ financial information/ financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ associates/ joint ventures is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries/ associates/ joint ventures, 91 subsidiaries, 3 associates and 4 joint ventures, are located outside India, whose interim financial statements/ financial information/ financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements/ financial information/ financial results of such subsidiaries/ associates/ joint ventures from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries/ associates/ joint ventures is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the interim financial statements/ financial information/ financial results of 25 subsidiaries, which have not been reviewed by their auditors, whose interim financial statements/ financial information/ financial results reflects total revenues of ₹ 574.98 lakhs, net loss after tax of ₹ 477.74 lakhs, total comprehensive loss of ₹ 477.74 lakhs for the quarter ended 30 June 2025 as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the quarter ended on 30 June 2025 respectively, in respect of 2 associates, based on their interim financial statements/ financial information/ financial results, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, are based solely on such unreviewed interim financial statements / financial information/ financial results. According to the information and explanations given to us by the management, these interim financial statements/ financial information/ financial results are not material to the Group.

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Our conclusion is not modified in respect of this matter with respect to our reliance on the financial statements/ information/ results certified by the management of the respective entities and provided to us by the Holding Company's Management.

## **For Walker Chandiok & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**Aasheesh**  
**Arjun Singh**

Digitally signed by  
Aasheesh Arjun Singh  
Date: 2025.07.31  
18:42:26 +05'30'

## **Aasheesh Arjun Singh**

Partner

Membership No. 210122

UDIN: 25210122BMONCQ9504

Mumbai

31 July 2025

# Walker Chandiok & Co LLP

## Annexure I- List of entities included in the consolidated financial statements

### Subsidiaries

Sl. No	Name of the entity
1	Technocian Fashions Private Limited
2	Multinational Textile Group Limited
3	Casa Forma Limited
4	PDS Sourcing Limited
5	PDS Asia Star Corporation Limited
6	Simple Approach Limited
7	Simple Approach Home Limited
8	Moda & Beyond Limited (Erstwhile Moda and Beyond Limited)
9	Wonderwall (F.E) Limited, Hongkong
10	Wonderwall (F.E) Limited, United Kingdom
11	Simple Approach Bangladesh Private Limited
12	Zamira Fashion Limited Zhongshan
13	PG Group Limited
14	Techno Design HK Limited
15	Norwest Industries Limited
16	Poeticgem International Limited
17	PDS Sourcing Bangladesh Limited (Erstwhile known as Multinational OSG Services Bangladesh Private Limited)
18	PDS Smart Fabric Tech Limited
19	Techno Design GmbH
20	Poetic Brands Limited
21	Poeticgem Limited
22	PDS Trading (Shanghai) Company Limited
23	Simple Approach (Canada) Limited
24	PDS Brands Manufacturing Limited
25	PG Home Group Limited
26	PG Shanghai Manufacturer Co. Limited
27	360 Notch Limited
28	PDS Fashions Bangladesh Limited
29	Design Arc Europe SPA
30	Sourcing Solutions Limited
31	PDS Brands Private Limited
32	Krayons Sourcing Limited
33	Design Arc Asia Limited
34	Nor Lanka Manufacturing Limited
35	Design Arc-Europe Limited
36	Kleider Sourcing Hong Kong Limited
37	Kleider Sourcing Limited
38	Rising Asia Star Hong Kong Co., Limited
39	Northern Apparel Limited (formerly PDS Tailoring Limited)

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## Subsidiaries (Cont'd)

Sl. No	Name of the entity
40	Spring Near East Manufacturing Company Limited
41	Clover Collections Limited
42	PG Group SPA
43	PG Home Group SPA
44	Nor Lanka Manufacturina Colombo Limited
45	Brand Collective Limited
46	PDS Fashion USA Limited
47	PDS Ventures Limited, Mauritius
48	Progress Manufacturing Group Limited
49	Progress Apparels (Bangladesh) Limited
50	GoodEarth Lifestyle Limited (Erstwhile Green Apparel Industries Limited)
51	Grupo Sourcing Limited, Hongkong
52	SNE MODA TASARIM SANAYİ VE TİCARET ANONİM ŞİRKETİ
53	Twins Asia Limited
54	Nor Lanka Progress Private Limited
55	Design Arc UK Limited
56	Grupo Sourcing Limited, Bangladesh
57	Fareast Vogue Limited
58	PDS Far-east Limited
59	Kindred Brands Limited
60	Styleberry Limited
61	PDS Global Procurement Service FZCO
62	GoodEarth Apparels Limited (Erstwhile Green Smart Shirts Limited)
63	Zamira Fashion Limited
64	PDS Far East USA, Inc.
65	PDS Ventures Limited, Hongkong
66	Apex Black Limited
67	Casa Collective Limited
68	Smart Notch (Shanghai) Limited
69	Jcraft Array Limited
70	TECHNO SOURCING DIŞ TİCARET ANONİM ŞİRKETİ
71	Upcycle Labs Limited
72	Angelic Partners Limited
73	Recovered Clothing Limited
74	Design Arc FZCO
75	PDS Fashions Limited
76	Spring Near East FZCO
77	Kleider Sourcing FZCO
78	Twins Asia FZCO
79	Techno Sourcing BD Limited



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## Subsidiaries (Cont'd)

Sl. No.	Name of the entity
80	Clover Collections FZCO
81	PDS Manufacturing Limited
82	Norlanka Manufacturing India Private Limited
83	Poeticgem International FZCO
84	PDS Multinational FZCO
85	Spring Design London Limited
86	LillyandSid Limited
87	Brand Collective Corporation Limited
88	DBS Lifestyle India Private Limited
89	Pangram Brands Global Private Limited
90	Suri Overseas Private Limited
91	Sunny Up Limited
92	Techno Design USA LLC
93	Techno (Shanghai) Trading Co. Limited
94	Lily And Lionel London Limited
95	Design Arc Brands Limited
96	PDS Central America Limited (Erstwhile PDS Collective Sourcing Limited)
97	PDS Incubation Company Limited (Erstwhile PDS Sourcing Hong Kong Limited)
98	PDS North America Limited (Erstwhile PDS Fashions Hong Kong Limited)
99	New Lobster Limited
100	Online Enterprise HK Limited (formerly PDS Online Enterprise HK Limited and PDS Design Services Limited)
101	DBS Lifestyle Limited (formerly PDS Lifestyle Limited)
102	SKOPE Apparels FZCO
103	Infinity Fashion FZCO
104	PDS Logistics FZCO
105	PDS Lifestyle Limited UK
106	Stellar Brands Global FZCO (Erstwhile PDS Sourcing FZCO)
107	PDS Brands Manufacturing FZCO
108	Simple Approach Trading FZCO
109	PDS DSGN FZCO (Erstwhile PDS Lifestyle FZCO)
110	Moda and Beyond FZCO (Erstwhile PDS Design Services FZCO)
111	Design Hub Sourcing FZCO
112	PDS Radius Brands FZCO
113	The Source Fashions Platform FZCO
114	Collaborative Sourcing Services FZCO
115	Progressive Crusade Unipessoal LOA

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## Subsidiaries (Cont'd)

Sl. No.	Name of the entity
116	Home Sourcing Solutions Limited
117	Sourcing Solutions Europe BVBA
118	The Brand Group Limited
119	INFINITY FASHION TEDARIK HİZMETLERİ ANONİM ŞİRKETİ (Erstwhile GEORGE TEDARIK HİZMETLERİ ANONİM ŞİRKETİ)
120	Collective Near East Sourcing Services FZCO
121	NexStyle Apparel Manufacturing Limited (Mauritius)
122	Northern Brands Limited (formerly Subtract Retail Limited)
123	Positive Materials Limited
124	Roksanda UK Limited
125	OLE Fashion Limited (formerly PDS Online Enterprise UK Limited)
126	Poeticgem Europe Limited
127	Sunny UP US Limited
128	PDS MEA Limited
129	Online Enterprise USA Inc (Erstwhile PDS Online Enterprise USA Inc)
130	BRAND COLLECTIVE BCPT, UNIPESOAL LOA
131	Adaptive Fashion Limited (Erstwhile Unhidden-UK Limited)
132	PDS North America LLC
133	ONME SOHO HEALTH AND BEAUTY FZCO, UAE
134	ONME Soho Health And Beauty Limited
135	Pangram Celebrity Brands Private Limited
136	NexStyle Apparel Manufacturing Limited
137	TRITRON FASHION FZCO
138	KONTEMPORARY KONCEPTS PRIVATE LIMITED
139	Vivere London Limited
140	PG Capital FZE
141	Knit Gallery India Private Limited

## Associates

Sl. No	Name of the entity
1	Reflaunt Pte Limited
2	GWD Enterprises Limited
3	Loop Digital Wardrobe Limited
4	MAMBO LEISURE MASTERS LIMITED
5	Nobleswear (Private) Limited


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## Joint Ventures

Sl. No	Name of the entity
1	Digital Internet Technologies Limited
2	Yellow Octopus EU SA (Joint Stock Company)
3	Yellow Octopus Ventures FZCO
4	YELLOW OCTOPUS CIRCULAR SOLUTIONS LIMITED (formerly Yellow Octopus-UK Limited and Yellow Octopus Fashion Limited)

## Controlled Trust

Sl. No	Name of the entity
1	PDS Multinational Fashions ESOP Trust

<div><div><div>PDS Limited</div><div>(CIN:L18101MH2011PLC388088)</div><div>Regd. Office:Unit No. 971, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East Mumbai 400093, Maharashtra, India.</div><div>Corporate Office : Unit No. 971, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East Mumbai 400093, Maharashtra, India.</div><div>Tel :+91-22-41441110; , Website : www.pds ltd.com, E-mail : Investors@pds ltd.com</div></div><div><div></div><div><div>PDS</div><div>Global • Collaborative • Digital • Thrust</div></div></div></div>									
STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2025									
Sl. No.	Particulars	Consolidated				Standalone			
		Quarter ended		Year Ended		Quarter ended		Year Ended	
		30 June 2025 (Unaudited)	31 March 2025 (Audited)	30 June 2024 (Unaudited)	31 March 2025 (Audited)	30 June 2025 (Unaudited)	31 March 2025 (Audited)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
I	Revenue from operations	2,99,942.10	(Refer note 7) 3,52,576.93	2,62,105.55	12,57,798.85	4,779.61	(Refer note 7) 12,182.14	9,593.41	45,567.10
II	Other income	3,963.45	946.40	1,957.72	4,954.15	642.73	2,445.80	4,848.46	8,318.03
III	<b>Total income</b>	<b>3,03,905.55</b>	<b>3,53,523.33</b>	<b>2,64,063.27</b>	<b>12,62,753.00</b>	<b>5,422.34</b>	<b>14,627.94</b>	<b>14,441.87</b>	<b>53,885.13</b>
IV	<b>Expenses</b>								
a)	Cost of material consumed	23,737.26	24,656.48	15,144.00	61,924.19	-	-	-	-
b)	Purchase of stock in trade	2,16,914.22	2,54,441.98	1,91,665.44	9,57,683.90	2,433.88	8,368.43	6,628.93	32,434.87
c)	Changes in inventories of finished goods, work in progress and stock in trade	1,074.59	3,399.89	786.01	(14,896.33)	-	-	-	-
d)	Employee benefits expense	31,361.30	32,589.54	27,302.75	1,21,077.43	1,299.14	1,836.54	1,089.10	6,765.32
e)	Finance costs	3,350.28	2,945.40	3,301.44	12,650.67	124.52	171.89	174.99	673.65
f)	Depreciation and amortization expense	2,993.65	3,551.92	2,331.16	11,073.85	161.52	165.84	162.01	611.99
g)	Other expenses	21,799.87	23,555.66	19,875.52	86,298.36	898.94	2,533.00	1,329.69	5,751.39
	<b>Total expenses</b>	<b>3,01,231.17</b>	<b>3,45,140.87</b>	<b>2,60,406.32</b>	<b>12,35,812.07</b>	<b>4,918.00</b>	<b>13,075.70</b>	<b>9,384.72</b>	<b>46,237.22</b>
V	<b>Profit before share of profit/(loss) in associates and joint ventures</b>	<b>2,674.38</b>	<b>8,382.46</b>	<b>3,656.95</b>	<b>26,940.93</b>	<b>504.34</b>	<b>1,552.24</b>	<b>5,057.15</b>	<b>7,647.91</b>
VI	Share of profit/ (loss) of associates and joint ventures	14.32	27.95	(80.93)	(91.99)	-	-	-	-
VII	<b>Profit before tax</b>	<b>2,688.70</b>	<b>8,410.41</b>	<b>3,576.02</b>	<b>26,848.94</b>	<b>504.34</b>	<b>1,552.24</b>	<b>5,057.15</b>	<b>7,647.91</b>
VIII	<b>Tax expense</b>								
a.	Current tax	1,343.83	806.32	802.84	3,159.22	149.44	189.66	137.55	518.40
b.	Deferred tax	(658.38)	148.12	(346.61)	(447.76)	(23.04)	(178.92)	(21.71)	(145.24)
	<b>Total tax expense</b>	<b>685.45</b>	<b>954.44</b>	<b>456.23</b>	<b>2,711.46</b>	<b>126.40</b>	<b>10.73</b>	<b>115.84</b>	<b>373.16</b>
IX	<b>Profit for the period/year</b>	<b>2,003.25</b>	<b>7,455.97</b>	<b>3,119.79</b>	<b>24,137.48</b>	<b>377.94</b>	<b>1,541.51</b>	<b>4,941.31</b>	<b>7,274.75</b>
X	<b>Other comprehensive income/ (loss) for the period/year</b>								
(a)	Items that will not be reclassified to profit or loss	1,171.01	(1,875.53)	(76.87)	(4,802.10)	-	(8.93)	8.54	(9.92)
(b)	Income tax relating to items that will not be reclassified to profit or loss	2.50	2.25	(2.15)	2.50	-	2.25	(2.15)	2.50
(c)	Items that will be reclassified to profit or loss	1,691.36	(2,458.95)	(2,603.32)	(2,349.51)	-	-	-	-
(d)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	<b>Total other comprehensive income/ (loss) for the period/year</b>	<b>2,864.87</b>	<b>(4,332.23)</b>	<b>(2,682.34)</b>	<b>(7,149.11)</b>	<b>-</b>	<b>(6.68)</b>	<b>6.39</b>	<b>(7.42)</b>
XI	<b>Total comprehensive income for the period/year</b>	<b>4,868.12</b>	<b>3,123.74</b>	<b>437.45</b>	<b>16,988.37</b>	<b>377.94</b>	<b>1,534.83</b>	<b>4,947.70</b>	<b>7,267.33</b>
XII	<b>Total comprehensive income for the period/year attributable to</b>								
-	Owners of the Company	4,095.68	(609.02)	(771.06)	8,611.54	-	-	-	-
-	Non-controlling interest	772.44	3,732.76	1,208.51	8,376.83	-	-	-	-
XIII	<b>Profit for the period/year attributable to</b>								
-	Owners of the Company	1,299.27	4,029.73	1,990.46	15,689.31	-	-	-	-
-	Non-controlling interest	703.98	3,426.24	1,129.33	8,448.17	-	-	-	-
XIV	<b>Other comprehensive income/(loss) for the period/year attributable to</b>								
-	Owners of the Company	2,796.41	(4,638.75)	(2,761.52)	(7,077.77)	-	-	-	-
-	Non-controlling interest	68.46	306.52	79.18	(71.34)	-	-	-	-
XV	<b>Other equity</b>				1,62,224.40				68,195.61
XVI	<b>Paid-up equity share capital</b> (Face value of ₹2 each)	2822.33*	2821.91*	2636.39*	2821.91*	2822.33*	2821.91*	2636.39*	2821.91*
XVII	<b>Earnings per share (in ₹)</b> (of ₹2 each) (not annualised):								
(a)	Basic	0.92	2.86	1.51	11.44	0.27	1.09	3.75	5.30
(b)	Diluted	0.91	2.83	1.49	11.28	0.27	1.08	3.69	5.23
* Net of issue of fresh issue & treasury shares during quarter 30 June 2025 is 21,250 shares (30 June 2024 - 83,002 shares) respectively.									

\* Net of issue of fresh issue & treasury shares during quarter 30 June 2025 is 21,250 shares (30 June 2024 - 83,002 shares) respectively.

Signed by:  
  
BSAGPSCET17F1440...



**PDS Limited**

(CIN:L18101MH2011PLC388088)

Regd. Office: Unit No. 971, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East Mumbai 400093, Maharashtra, India.  
 Corporate Office : Unit No. 971, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East Mumbai 400093, Maharashtra, India.  
 Tel : +91-22-41441100; Website : www.pdsLtd.com, E-mail : Investors@pdsLtd.com

**Statement of Consolidated Segment wise Revenue, Results, Assets and Liabilities**

in ₹ lakhs, unless otherwise stated)

Reportable - Business segment	Quarter ended 30 June 2025 (Unaudited)	%	Quarter ended 31 March 2025 (Audited)	%	Quarter ended 30 June 2024 (Unaudited)	%	Year Ended 31 March 2025 (Audited)	%
<b>Segment revenue</b>			(Refer note 7)					
Sourcing	2,82,184.75	92.80	3,44,394.45	93.03	2,50,451.04	93.25	12,19,983.57	93.88
Manufacturing	21,903.62	7.20	25,676.85	6.94	17,984.85	6.70	78,836.40	6.07
Others	0.00	(0.00)	143.10	0.04	133.89	0.05	637.43	0.05
<b>Total (net)</b>	<b>3,04,088.37</b>	<b>100.00</b>	<b>3,70,214.40</b>	<b>100.00</b>	<b>2,68,569.78</b>	<b>100.00</b>	<b>12,99,457.40</b>	<b>100.00</b>
Less: Inter-segment revenue	4,146.27		17,637.47		6,464.23		41,658.55	
<b>Net segment revenue</b>	<b>2,99,942.10</b>	<b>100.00</b>	<b>3,52,576.93</b>	<b>100.00</b>	<b>2,62,105.55</b>	<b>100.00</b>	<b>12,57,798.85</b>	<b>100.00</b>
<b>Segment results</b>								
Sourcing	1,787.89	66.85	7,865.71	93.84	2,438.30	66.68	24,306.15	90.22
Manufacturing	153.62	5.74	958.60	11.44	760.72	20.80	3,252.41	12.07
Others	456.06	17.05	(38.21)	(0.46)	533.93	14.60	(45.76)	(0.16)
Less: Inter-segment loss	276.81	10.36	(403.64)	(4.82)	(76.00)	(2.08)	(571.87)	(2.13)
<b>Segment operating profit (incl. other income)</b>	<b>2,674.38</b>	<b>100.00</b>	<b>8,382.46</b>	<b>100.00</b>	<b>3,656.95</b>	<b>100.00</b>	<b>26,940.93</b>	<b>100.00</b>
Share of profit/ (loss) of associates and joint ventures	14.32		27.95		(80.93)		(91.99)	
Less: Tax expenses (including deferred tax)	685.45		954.44		456.23		2,711.46	
<b>Profit for the period/ year</b>	<b>2,003.25</b>	<b>100.00</b>	<b>7,455.97</b>	<b>100.00</b>	<b>3,119.79</b>	<b>100.00</b>	<b>24,137.48</b>	<b>100.00</b>
<b>Segment assets</b>								
Sourcing	3,54,580.85	75.22	3,73,966.71	78.93	2,96,815.04	77.09	3,73,966.71	78.93
Manufacturing	68,318.90	14.49	53,473.30	11.29	43,623.91	11.33	53,473.30	11.29
Others	48,521.46	10.29	46,363.81	9.78	44,581.74	11.58	46,363.81	9.78
<b>Total</b>	<b>4,71,421.21</b>	<b>100.00</b>	<b>4,73,803.82</b>	<b>100.00</b>	<b>3,85,020.69</b>	<b>100.00</b>	<b>4,73,803.82</b>	<b>100.00</b>
<b>Segment liabilities</b>								
Sourcing	2,62,970.83	88.21	2,87,502.23	95.14	2,35,812.51	90.31	2,87,502.23	95.14
Manufacturing	31,844.37	10.68	12,017.86	3.98	16,373.12	6.27	12,017.86	3.98
Others	3,296.59	1.11	2,658.57	0.88	8,927.22	3.42	2,658.57	0.88
<b>Total</b>	<b>2,98,111.79</b>	<b>100.00</b>	<b>3,02,178.66</b>	<b>100.00</b>	<b>2,61,112.85</b>	<b>100.00</b>	<b>3,02,178.66</b>	<b>100.00</b>

Signed by:

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