

General information about company	
Scrip code*	538730
NSE Symbol*	PDSL
MSEI Symbol*	NOTLISTED
ISIN*	INE111Q01021
Name of company	PDS LIMITED
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	31-07-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
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	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	31-07-2025 16:40
End date and time of board meeting	31-07-2025 18:15
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

Financial Results – Ind-AS				
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		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
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	299942.1	299942.1	
	Other income	3963.45	3963.45	
	Total income	303905.55	303905.55	
2	Expenses			
(a)	Cost of materials consumed	23737.26	23737.26	
(b)	Purchases of stock-in-trade	216914.22	216914.22	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1074.59	1074.59	
(d)	Employee benefit expense	31361.3	31361.3	
(e)	Finance costs	3350.28	3350.28	
(f)	Depreciation, depletion and amortisation expense	2993.65	2993.65	
(g)	Other Expenses			
1	Other Expenses	21799.87	21799.87	
	Total other expenses	21799.87	21799.87	
	Total expenses	301231.17	301231.17	
3	Total profit before exceptional items and tax	2674.38	2674.38	
4	Exceptional items	0	0	
5	Total profit before tax	2674.38	2674.38	
6	Tax expense			
7	Current tax	1343.83	1343.83	
8	Deferred tax	-658.38	-658.38	
9	Total tax expenses	685.45	685.45	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1988.93	1988.93	
12	Profit (loss) from discontinued operations before tax	0	0	

13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	14.32	14.32	
16	Total profit (loss) for period	2003.25	2003.25	
17	Other comprehensive income net of taxes	2864.87	2864.87	
18	Total Comprehensive Income for the period	4868.12	4868.12	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	1299.27	1299.27	
	Total profit or loss, attributable to non-controlling interests	703.98	703.98	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	4095.68	4095.68	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	772.44	772.44	
21	Details of equity share capital			
	Paid-up equity share capital	2822.33	2822.33	
	Face value of equity share capital	2	2	
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	0.92	0.92	
	Diluted earnings (loss) per share from continuing operations	0.91	0.91	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.92	0.92	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.91	0.91	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

The financial results of the Company for the quarter ended June 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on July 31, 2025. The results have also been reviewed by the Statutory Auditors. These consolidated unaudited financial results have been prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013, alongside other generally accepted accounting principles in India. They comply with the presentation and disclosure requirements outlined in Reg 33 of the SEBI LODR. The reviewed Unaudited Financial Results of the Company for the quarter ended June 30, 2025, are available on the Company's website (www.pdsltd.com) and on the websites of BSE and NSE. Previous period figures have been re-grouped or reclassified where necessary to conform to the current periods classification, with no material impact from these changes.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Sourcing	282184.75	282184.75
2	Manufacturing	21903.62	21903.62
3	Others	0	0
4	Less: Inter segment revenue	0	0
5	Share of profit/ (loss) of associates and joint ventures	0	0
6	Less: Tax expenses (including deferred tax)	0	0
	Total Segment Revenue	304088.37	304088.37
	Less: Inter segment revenue	4146.27	4146.27
	Revenue from operations	299942.1	299942.1
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Sourcing	1787.89	1787.89
2	Manufacturing	153.62	153.62
3	Others	456.06	456.06
4	Less: Inter segment revenue	276.81	276.81
5	Share of profit/ (loss) of associates and joint ventures	14.32	14.32
6	Less: Tax expenses (including deferred tax)	-685.45	-685.45
	Total Profit before tax	2003.25	2003.25
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	2003.25	2003.25
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Sourcing	354580.85	354580.85
2	Manufacturing	68318.9	68318.9

3	Others	48521.46	48521.46
4	Less: Inter segment revenue	0	0
5	Share of profit/ (loss) of associates and joint ventures	0	0
6	Less: Tax expenses (including deferred tax)	0	0
	Total Segment Asset	471421.21	471421.21
	Un-allocable Assets	0	0
	Net Segment Asset	471421.21	471421.21
4	Segment Liabilities		
	Segment Liabilities		
1	Sourcing	262970.83	262970.83
2	Manufacturing	31844.37	31844.37
3	Others	3296.59	3296.59
4	Less: Inter segment revenue	0	0
5	Share of profit/ (loss) of associates and joint ventures	0	0
6	Less: Tax expenses (including deferred tax)	0	0
	Total Segment Liabilities	298111.79	298111.79
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	298111.79	298111.79
	Disclosure of notes on segments		

Other Comprehensive Income				
		Date of start of reporting period	01-04-2025	01-04-2025
		Date of end of reporting period	30-06-2025	30-06-2025
		Whether results are audited or unaudited	Unaudited	Unaudited
		Nature of report standalone or consolidated	Consolidated	Consolidated
		Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss			
1	Items that will not be reclassified to profit or loss	1171.01	1171.01	
	Total Amount of items that will not be reclassified to profit and loss	1171.01	1171.01	
2	Income tax relating to items that will not be reclassified to profit or loss	-2.50	-2.50	
3	Amount of items that will be reclassified to profit and loss			
1	Items that will be reclassified to profit or loss	1691.36	1691.36	
	Total Amount of items that will be reclassified to profit and loss	1691.36	1691.36	
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	
5	Total Other comprehensive income	2864.87	2864.87	

