

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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	15-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	15-05-2025 17:45
End date and time of board meeting	15-05-2025 20:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Part 1	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	352576.93	1257798.85
	Other income	946.4	4954.15
	Total income	353523.33	1262753
2	Expenses		
(a)	Cost of materials consumed	24656.48	61924.19
(b)	Purchases of stock-in-trade	254441.98	957683.9
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3399.89	-14896.33
(d)	Employee benefit expense	32589.54	121077.43
(e)	Finance costs	2945.4	12650.67
(f)	Depreciation, depletion and amortisation expense	3551.92	11073.85
(g)	Other Expenses		
1	Other Expenses	23555.66	86298.36
	Total other expenses	23555.66	86298.36
	Total expenses	345140.87	1235812.07
3	Total profit before exceptional items and tax	8382.46	26940.93
4	Exceptional items	0	0
5	Total profit before tax	8382.46	26940.93
6	Tax expense		
7	Current tax	806.32	3159.22
8	Deferred tax	148.12	-447.76
9	Total tax expenses	954.44	2711.46
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	7428.02	24229.47
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	27.95	-91.99
16	Total profit (loss) for period	7455.97	24137.48
17	Other comprehensive income net of taxes	-4332.23	-7149.11
18	Total Comprehensive Income for the period	3123.74	16988.37
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	4029.72596375915	15689.3099999999
	Total profit or loss, attributable to non-controlling interests	3426.24	8448.17
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-609.024036240852	8611.53999999994
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	3732.76020123072	8376.825981433
21	Details of equity share capital		
	Paid-up equity share capital	2	2
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve		162224.4
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.86	11.44
	Diluted earnings (loss) per share from continuing operations	2.83	11.28
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	2.86	11.44
	Diluted earnings (loss) per share from continuing and discontinued operations	2.83	11.28
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/Group for the quarter and year ended March 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 15, 2025. The results have also been reviewed by the Statutory Auditors. These consolidated Audited 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 Group has identified its operating segments based on business operations: Sourcing, Manufacturing, and Others (refer to Annexure-I: Segment Information). The reviewed Audited Financial Results of the Group and the Company for the quarter and year ended March 31, 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.

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Assets		
1 Non-current assets		
Property, plant and equipment		49552.35
Capital work-in-progress		131.75
Investment property		2929.78
Goodwill		10865.67
Other intangible assets		6747.62
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		11225.1
Non-current financial assets		
Non-current investments		35239.11
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		706.93
Total non-current financial assets		35946.04
Deferred tax assets (net)		1557.42
Other non-current assets		3652.72
Total non-current assets		122608.45
2 Current assets		
Inventories		48344.06
Current financial asset		
Current investments		3789.27
Trade receivables, current		185993.46
Cash and cash equivalents		43537.33
Bank balance other than cash and cash equivalents		30197.69
Loans, current		0
Other current financial assets		13520.14
Total current financial assets		277037.89
Current tax assets (net)		0
Other current assets		25813.42
Total current assets		351195.37
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		473803.82
Total current assets	351195.37	
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets	473803.82	
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		2821.91
Other equity		162224.4
Total equity attributable to owners of parent		165046.31
Non controlling interest		6578.85
Total equity	171625.16	
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		11855.08
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0
Total Trade payable	0	
Other non-current financial liabilities		186.5
Total non-current financial liabilities	12041.58	
Provisions, non-current		3357.16
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		7368.42
Total non-current liabilities	22767.16	
Current liabilities		
Current financial liabilities		
Borrowings, current		99258.96
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		33.45
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		150680.62

	Total Trade payable	150714.07
	Other current financial liabilities	5631.42
	Total current financial liabilities	255604.45
	Other current liabilities	16366.14
	Provisions, current	2275.18
	Current tax liabilities (Net)	5165.73
	Deferred government grants, Current	0
	Total current liabilities	279411.5
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	302178.66
	Total equity and liabilities	473803.82
	Disclosure of notes on assets and liabilities	Textual Information(1)

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	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	0	344394.45	1219983.57
2	Manufacturing	25676.85	78836.4
3	Others	143.1	637.43
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	370214.4	1299457.4
	Less: Inter segment revenue	17637.46	41658.55
	Revenue from operations	352576.94	1257798.85
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	0	7865.71	24306.15
2	Manufacturing	958.6	3252.41
3	Others	-38.21	-45.76
4	Less: Inter-segment revenue	-403.64	-571.87
5	Share of profit/ (loss) of associates and joint ventures	27.95	-91.99
6	Less: Tax expenses (including deferred tax)	-954.45	-2711.46
	Total Profit before tax	7455.96	24137.48
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	7455.96	24137.48
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	0	373966.71	373966.71
2	Manufacturing	53473.29	53473.29
3	Others	46363.81	46363.81
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	473803.81	473803.81
	Un-allocable Assets	0	0
	Net Segment Asset	473803.81	473803.81
4 Segment Liabilities			
Segment Liabilities			
1	0	287502.23	287502.23
2	Manufacturing	12017.85	12017.85
3	Others	2658.57	2658.57
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	302178.65	302178.65
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	302178.65	302178.65
Disclosure of notes on segments			

Other Comprehensive Income			
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	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	Amount of items that will not be reclassified to profit and loss	-1875.53	-4802.10
	Total Amount of items that will not be reclassified to profit and loss	-1875.53	-4802.10
2	Income tax relating to items that will not be reclassified to profit or loss	-2.25	-2.50
3	Amount of items that will be reclassified to profit and loss		
1	Amount of items that will be reclassified to profit and loss	-2458.95	-2349.51
	Total Amount of items that will be reclassified to profit and loss	-2458.95	-2349.51
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-4332.23	-7149.11

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	26940.93
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	12650.67
	Adjustments for decrease (increase) in inventories	-15112.41
	Adjustments for decrease (increase) in trade receivables, current	-14720.94
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-10004.49
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-3868.57
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-5639.34
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-274.6
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	11073.85
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	144.09
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	628.66
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	618.18
	Adjustments for fair value losses (gains)	-1745.18
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	1127.97
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-25122.11
	Net cash flows from (used in) operations	1818.82
	Dividends received	-129.81
	Interest paid	0
	Interest received	-1801.67
	Income taxes paid (refund)	3542.55
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-3655.21
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	564.89
	Other cash receipts from sales of equity or debt instruments of other entities	1896.39
	Other cash payments to acquire equity or debt instruments of other entities	7197.66
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	12.89
	Purchase of property, plant and equipment	9106.38
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	5285.03
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0

	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	129.81
	Interest received	2042.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-7776.98
	Net cash flows from (used in) investing activities	-25849.37
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	43343.93
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	27831.52
	Repayments of borrowings	416.67
	Payments of lease liabilities	4029.2
	Dividends paid	13529.41
	Interest paid	12641.74
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-289.38
	Net cash flows from (used in) financing activities	40269.05
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	10764.47
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	-797.06
	Net increase (decrease) in cash and cash equivalents	9967.41
	Cash and cash equivalents cash flow statement at beginning of period	32783.04
	Cash and cash equivalents cash flow statement at end of period	42750.45

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Walker Chandiok & Co LLP	Yes	31-05-2025

