

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	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	
Segment Reporting	Single segment
Description of single segment	Garments and other consumer products, corporate services
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
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?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No 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	Standalone	Standalone	
<b>Part 1</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	4779.61	4779.61
	Other income	642.73	642.73
	<b>Total income</b>	<b>5422.34</b>	<b>5422.34</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	2433.88	2433.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1299.14	1299.14
(e)	Finance costs	124.52	124.52
(f)	Depreciation, depletion and amortisation expense	161.52	161.52
(g)	<b>Other Expenses</b>		
1	Other Expenses	898.94	898.94
	<b>Total other expenses</b>	<b>898.94</b>	<b>898.94</b>
	<b>Total expenses</b>	<b>4918</b>	<b>4918</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>504.34</b>	<b>504.34</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>504.34</b>	<b>504.34</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	149.44	149.44
8	Deferred tax	-23.04	-23.04
<b>9</b>	<b>Total tax expenses</b>	<b>126.4</b>	<b>126.4</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>377.94</b>	<b>377.94</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>377.94</b>	<b>377.94</b>
17	Other comprehensive income net of taxes	0	0
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>377.94</b>	<b>377.94</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	2822.33	2822.33
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.27	0.27
	Diluted earnings (loss) per share from continuing operations	0.27	0.27
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.27	0.27
	Diluted earnings (loss) per share from continuing and discontinued operations	0.27	0.27
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

**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 standalone 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](http://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.

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	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
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		
5	Total Other comprehensive income		

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	27-08-2024
Amount Raised	43000
Report filed for Quarter ended	30-06-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CRISIL Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Not Applicable
Comments of the auditors, if any	

Signatory Details	
Name of signatory	Abhishek Kanoi
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	31-07-2025

