

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	Standalone
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	Single segment
Description of single segment	Garments and other consumer products, corporate services
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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	28-01-2025
Indicate Company website link for updated RPT policy of the Company	<a href="https://pdsld.com/wp-content/uploads/2025/02/Policy-on-Related-Party-Transactions-65.pdf">https://pdsld.com/wp-content/uploads/2025/02/Policy-on-Related-Party-Transactions-65.pdf</a>
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 ñ 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	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	12182.14	45567.1
	Other income	2445.8	8318.03
	<b>Total income</b>	<b>14627.94</b>	<b>53885.13</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	8368.43	32434.87
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1836.54	6765.32
(e)	Finance costs	171.89	673.65
(f)	Depreciation, depletion and amortisation expense	165.84	611.99
(g)	<b>Other Expenses</b>		
1	Others	2533	5751.39
	<b>Total other expenses</b>	<b>2533</b>	<b>5751.39</b>
	<b>Total expenses</b>	<b>13075.7</b>	<b>46237.22</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>1552.24</b>	<b>7647.91</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>1552.24</b>	<b>7647.91</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	189.66	518.4
8	Deferred tax	-178.92	-145.24
<b>9</b>	<b>Total tax expenses</b>	<b>10.74</b>	<b>373.16</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>1541.5</b>	<b>7274.75</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>1541.5</b>	<b>7274.75</b>
17	Other comprehensive income net of taxes	-6.68	-7.42
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>1534.82</b>	<b>7267.33</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	2821.91	2821.91
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve	0	
<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	1.09	5.3
	Diluted earnings (loss) per share from continuing operations	1.08	5.23
<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	1.09	5.3
	Diluted earnings (loss) per share from continuing and discontinued operations	1.08	5.23
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>	

<b>Text Block</b>	
Textual Information(4)	The financial results of the Company 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 standalone 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 reviewed Audited Financial Results of the Company for the quarter and year ended March 31, 2025, are available on the Company's website ( <a href="http://www.pdsLtd.com">www.pdsLtd.com</a> ) 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	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		1580.75
Capital work-in-progress		
Investment property		2929.78
Goodwill		0
Other intangible assets		209.76
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
<b>Non-current financial assets</b>		
Non-current investments		51620.91
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		331
	<b>Total non-current financial assets</b>	<b>51951.91</b>
Deferred tax assets (net)		0
Other non-current assets		86.59
	<b>Total non-current assets</b>	<b>56758.79</b>
<b>2 Current assets</b>		
Inventories		0
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		11518.7
Cash and cash equivalents		13928
Bank balance other than cash and cash equivalents		3519.13
Loans, current		325
Other current financial assets		1661.92
	<b>Total current financial assets</b>	<b>30952.75</b>
Current tax assets (net)		0
Other current assets		0
Total current assets		30952.75
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		87711.54
	<b>Total current assets</b>	<b>30952.75</b>
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	<b>Total assets</b>	<b>87711.54</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		2821.91
Other equity		68195.61
	<b>Total equity attributable to owners of parent</b>	<b>71017.52</b>
Non controlling interest		
	<b>Total equity</b>	<b>71017.52</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		3750.01
<b>Trade Payables, non-current</b>		
(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
	<b>Total Trade payable</b>	<b>0</b>
Other non-current financial liabilities		0
	<b>Total non-current financial liabilities</b>	<b>3750.01</b>
Provisions, non-current		273.57
Deferred tax liabilities (net)		14.11
Deferred government grants, Non-current		0
Other non-current liabilities		310.39
	<b>Total non-current liabilities</b>	<b>4348.08</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		917.79
<b>Trade Payables, current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		13.18
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		8962.28

	<b>Total Trade payable</b>	8975.46
	Other current financial liabilities	1514.82
	<b>Total current financial liabilities</b>	11408.07
	Other current liabilities	566.92
	Provisions, current	224.95
	Current tax liabilities (Net)	146
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	12345.94
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
	<b>Total liabilities</b>	16694.02
	<b>Total equity and liabilities</b>	87711.54
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

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	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	8.93	9.92
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	-2.25	-2.50
5	Total Other comprehensive income	-6.68	-7.42

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		Standalone
Part 1	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	7647.91
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	673.65
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	1950
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-301.06
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-79.58
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-4641.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	611.99
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	9.92
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-1895.11
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	99.37
	Adjustments for dividend income	6290.71
	Adjustments for interest income	949.93
	Adjustments for share-based payments	245.81
	Adjustments for fair value losses (gains)	-243.22
	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)	607.48
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-10202.57</b>
	<b>Net cash flows from (used in) operations</b>	<b>-2554.66</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	372.4
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-2927.06</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	32529.18
	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	821.42
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	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	325
	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	6290.71
	Interest received	844.32
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	3858.01
	<b>Net cash flows from (used in) investing activities</b>	<b>-22669.67</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	289.38
	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	0
	Repayments of borrowings	1493.75
	Payments of lease liabilities	160.99
	Dividends paid	6463.08
	Interest paid	605.26
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>34331.47</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>8734.74</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>8734.74</b>
	Cash and cash equivalents cash flow statement at beginning of period	5326.82
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>14061.56</b>



























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 Standalone 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

<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	31-03-2025
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	15-05-2025

