

Integrated Filing (Finance) Ind AS

PDS Limited

General Information

Scrip code*	538730
NSE Symbol*	PDSL
MSEI Symbol*	NOTLISTED
ISIN*	INE111Q01021
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	15-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026
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 of board meeting	15-05-2026
Start time of board meeting	17:20:00
End date of board meeting	15-05-2026
End time of board meeting	18:30:00

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

Amount in (Lakhs)

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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	3,51,902.84	13,11,008.17
	Other income	2,846.26	9,965.34
	Total income	3,54,749.10	13,20,973.51
2	Expenses		
(a)	Cost of materials consumed	13,947.41	63,635.75
(b)	Purchases of stock-in-trade	2,69,396.00	9,85,381.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,304.65)	(8,058.22)
(d)	Employee benefit expense	34,707.87	1,31,716.97
(e)	Finance costs	3,417.38	14,647.81
(f)	Depreciation, depletion and amortisation expense	3,627.26	13,089.54
(g)	Other Expenses		
1	Other Expenses	24,948.54	99,833.48
	Total other expenses	24,948.54	99,833.48
	Total expenses	3,46,739.81	13,00,246.33
3	Total profit before exceptional items and tax	8,009.29	20,727.18
4	Exceptional items	0.00	0.00

5	Total profit before tax	8,009.29	20,727.18
6	Tax expense		
7	Current tax	1,200.19	5,434.53
8	Deferred tax	(579.93)	(2,651.43)
9	Total tax expenses	620.26	2,783.10
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	7,389.03	17,944.08
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	(178.78)	(181.69)
16	Total profit (loss) for period	7,210.25	17,762.39
17	Other comprehensive income net of taxes	3,939.11	13,928.65
18	Total Comprehensive Income for the period	11,149.36	31,691.04
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	4,904.92	11,169.17
	Total profit or loss, attributable to non-controlling interests	2,305.33	6,593.22
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	8,753.67	23,961.59
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	2,395.69	7,729.45
21	Details of equity share capital		
	Paid-up equity share capital	2,824.38	2,824.38
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		1,73,535.16
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.47	7.91
	Diluted earnings (loss) per share from continuing operations	3.46	7.87
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00

iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	3.47	7.91
	Diluted earnings (loss) per share from continuing and discontinued operations	3.46	7.87
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

[Textual
Information\(1\)](#)

The financial results of the Company/Group for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 15, 2026. 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, 2026 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 Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
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 Sourcing	3,36,125.79	12,39,879.36
2 Manufacturing	31,715.23	1,03,407.15
3 Others	10.28	118.26
4 Less: Inter segment Loss	0.00	0.00
5 Share of profit/ (loss) of associates and joint ventures	0.00	0.00
6 Less: Tax expenses (including deferred tax)	0.00	0.00
Total Segment Revenue	3,67,851.30	13,43,404.77
Less: Inter segment revenue	15,948.46	32,396.59
Revenue from operations	3,51,902.84	13,11,008.18
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Sourcing	4,350.83	14,063.30
2 Manufacturing	1,240.09	3,813.51
3 Others	1,155.09	1,973.93
4 Less: Inter segment Loss	1,263.28	876.43
5 Share of profit/ (loss) of associates and joint ventures	(178.78)	(181.69)
6 Less: Tax expenses (including deferred tax)	(620.26)	(2,783.10)
Total Profit before tax	7,210.25	17,762.38

	i. Finance cost	0.00	0.00
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	7,210.25	17,762.38
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Sourcing	3,95,638.28	3,95,638.28
2	Manufacturing	78,516.90	78,516.90
3	Others	52,408.35	52,408.35
4	Less: Inter segment Loss	0.00	0.00
5	Share of profit/ (loss) of associates and joint ventures	0.00	0.00
6	Less: Tax expenses (including deferred tax)	0.00	0.00
	Total Segment Assets	5,26,563.53	5,26,563.53
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	5,26,563.53	5,26,563.53
4	Segment Liabilities		
	Segment Liabilities		
1	Sourcing	3,07,512.04	3,07,512.04
2	Manufacturing	27,589.39	27,589.39
3	Others	5,564.30	5,564.30
4	Less: Inter segment Loss	0.00	0.00
5	Share of profit/ (loss) of associates and joint ventures	0.00	0.00
6	Less: Tax expenses (including deferred tax)	0.00	0.00
	Total Segment Liabilities	3,40,665.73	3,40,665.73
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	3,40,665.73	3,40,665.73
	Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
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	(2,622.90)	(3,820.30)
Total Amount of items that will not be reclassified to profit and loss	(2,622.90)	(3,820.30)
2 Income tax relating to items that will not be reclassified to profit or loss	2.64	15.31
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	(6,564.65)	(17,764.26)
5 Total Other comprehensive income	3,939.11	13,928.65

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	55,923.13
Capital work-in-progress	44.79
Investment property	2,849.74
Goodwill	19,967.59
Other intangible assets	7,032.40
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	12,119.50
Non-current financial assets	
Non-current investments	40,238.31
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	
1 Other Financial assets	414.22
Total of other non-current financial assets	414.22
Total non-current financial assets	40,652.53
Deferred tax assets (net)	5,537.67
Other non-current assets	
1 Non-current tax assets	4,861.06
2 Other non-current assets	226.20
Total of other non-current assets	5,087.26

	Total non-current assets	1,49,214.61
2	Current assets	
	Inventories	55,690.37
	Current financial asset	
	Current investments	2.46
	Trade receivables, current	1,64,665.57
	Cash and cash equivalents	76,043.21
	Bank balance other than cash and cash equivalents	27,559.06
	Loans, current	0.00
	Other current financial assets	
1	Other financial assets	17,374.67
	Total of Other current financial assets	17,374.67
	Total current financial assets	2,85,644.97
	Current tax assets (net)	0.00
	Other current assets	
1	Other current assets	36,013.58
	Total of other current assets	36,013.58
	Total current assets	3,77,348.92
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	5,26,563.53
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	2,824.38
	Other equity	1,73,535.16
	Total equity attributable to owners of parent	1,76,359.54
	Non controlling interest	9,538.25
	Total equity	1,85,897.79
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	15,416.25
	Trade payables, non-current	

	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Lease liabilities	6,599.92
2	Other financial liabilities	93.99
	Total of other non-current financial liabilities	6,693.91
	Total non-current financial liabilities	22,110.16
	Provisions, non-current	3,672.07
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other non-current liabilities	35.81
	Total of other non-current liabilities	35.81
	Total non-current liabilities	25,818.04
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	98,668.74
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	477.08
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,73,548.86
	Total Trade payable	1,74,025.94
	Other current financial liabilities	
1	Lease Liabilities	5,715.27
2	Other financial liabilities	16,099.52
	Total of other current financial liabilities	21,814.79
	Total current financial liabilities	2,94,509.47
	Other current liabilities	
1	Other current liabilities	9,476.44
	Total of other current liabilities	9,476.44
	Provisions, current	2,867.35
	Current tax liabilities (Net)	7,994.44

	Deferred government grants, Current	0.00
	Total current liabilities	3,14,847.70
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	3,40,665.74
	Total equity and liabilities	5,26,563.53
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Year ended (dd-mm- yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	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	20,727.18
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	14,647.81
	Adjustments for decrease (increase) in inventories	1,104.99
	Adjustments for decrease (increase) in trade receivables, current	45,769.28
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(4,560.13)
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	453.71
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(3,621.54)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(333.64)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	13,089.54
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(285.17)
	Adjustments for provisions, current	469.48

	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	(1,931.17)
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	367.97
	Adjustments for fair value losses (gains)	(3,225.23)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	1,287.43
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	63,233.33
	Net cash flows from (used in) operations	83,960.51
	Dividends received	(76.05)
	Interest paid	0.00
	Interest received	(1,675.15)
	Income taxes paid (refund)	4,123.92
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	78,085.39
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	159.62
	Cash flows used in obtaining control of subsidiaries or other businesses	5,118.90
	Other cash receipts from sales of equity or debt instruments of other entities	6,338.63
	Other cash payments to acquire equity or debt instruments of other entities	3,323.49
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00

	Purchase of property, plant and equipment	3,613.24
	Proceeds from sales of investment property	0.00
	Purchase of investment property	2,673.31
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	76.05
	Interest received	1,684.08
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	3,257.05
	Net cash flows from (used in) investing activities	(3,213.51)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	283.68
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	(19,689.23)
	Repayments of borrowings	1,087.08
	Payments of lease liabilities	5,557.89
	Dividends paid	9,322.70
	Interest paid	14,622.41
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(49,995.63)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	24,876.25
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	4,979.40
	Net increase (decrease) in cash and cash equivalents	29,855.65
	Cash and cash equivalents cash flow statement at beginning of period	42,750.46
	Cash and cash equivalents cash flow statement at end of period	72,606.11

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	
Sr.No	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 Chandiook & Co LLP	Yes	31-05-2028

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							