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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	07-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-07-2026
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 of board meeting	07-08-2026
Start time of board meeting	17:00:00
End date of board meeting	07-08-2026

End time of board meeting	18:15:00	
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	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	3,958.28	3,958.28
	Other income	369.42	369.42
	Total income	4,327.70	4,327.70
2	**Expenses**		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	768.44	768.44
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	1,869.00	1,869.00
(e)	Finance costs	118.07	118.07
(f)	Depreciation, depletion and amortisation expense	197.22	197.22
(g)	**Other Expenses**		
1	Other Expenses	1,213.87	1,213.87
	Total other expenses	1,213.87	1,213.87
	Total expenses	4,166.60	4,166.60
	Total profit before exceptional items and tax	161.10	161.10
4	Exceptional items	0.00	0.00

5	**Total profit before tax**	161.10	161.10
6	**Tax expense**		
7	Current tax	52.22	52.22
8	Deferred tax	(10.52)	(10.52)
9	**Total tax expenses**	41.70	41.70
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**	119.40	119.40
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	0.00	0.00
16	**Total profit (loss) for period**	119.40	119.40
17	Other comprehensive income net of taxes	0.00	0.00
18	**Total Comprehensive Income for the period**	119.40	119.40
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
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		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	0.08	0.08
	Diluted earnings (loss) per share from continuing operations	0.08	0.08
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	0.08	0.08
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	0.08
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 for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 7, 2026. 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, 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.

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
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	0.00	0.00
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	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Audit qualification

<table>
<tr><th rowspan="2">Sr.</th><th rowspan="2">Details of Audit Qualification</th><th rowspan="2">Type of Audit Qualification</th><th rowspan="2">Frequency of qualification</th><th>For Audit Qualification(s) where the impact is quantified by the auditor</th><th colspan="3">For Audit Qualification(s) where the impact is not quantified by the auditor</th></tr>
<tr><th>Management's Views</th><th>(i) Management's estimation on the impact of audit qualification</th><th>(ii) If management is unable to estimate the impact, reasons for the same</th><th>Auditors Comments on (i) or (ii) above</th></tr>
<tr><td colspan="8">No records available</td></tr>
</table>

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

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	43,000.00
Report filed for Quarter ended	30-06-2026
Monitoring Agency	Yes
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	

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	**Original Object**	**Modified Object, if any**	**Original Allocation**	**Modified allocation, if any**	**Funds Utilised**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
No records available							

Signatory Details

Name of signatory	Abhishekh Kanoi
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	07-08-2026