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PDS/SE/2026-27/50 August 7, 2026

Listing Department **National Stock Exchange of India Limited** Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 **Scrip Symbol: PDSL**	**Corporate Relationship Department** **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 **Scrip Code: 538730**

Re: ISIN - INE111Q01021

Sub: Outcome of Board Meeting

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we hereby inform that the Board of Directors of the Company at their meeting held today i.e., on August 7, 2026, has *inter alia*, considered and approved the following:

1. **Financial Results**
   Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026. We are enclosing herewith as **Annexure I** the following:
   a. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026;
   b. Limited Review Report issued by Statutory Auditors of the Company.

A QR Code, along with the web-link to the aforesaid Unaudited Financial Results, will be published in the newspapers in accordance with the SEBI Listing Regulations.

The Meeting of the Board of Directors of the Company commenced at 5:00 PM (IST) and concluded at 6:15 PM (IST).

Kindly take the above information on record.

Thanking you,

Yours faithfully,
for **PDS Limited**

Abhishekh Kanoi Digitally signed by Abhishekh Kanoi
Date: 2026.08.07 19:18:00 +05'30'

Abhishekh Kanoi
Group General Counsel & Company Secretary
ICSI Membership No.: F-9530

Enclosed.: As above

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of PDS Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of PDS Limited ('the Company') which includes the PDS Multinational Fashions ESOP Trust ('the trust') for the quarter ended 30 June 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

LOKESH KHEMKA
Digitally signed by LOKESH KHEMKA
Date: 2026.08.07 18:52:03 +05'30'

Lokesh Khemka
Partner
Membership No.: 067878
UDIN: 26067878TLWWLN7227

Bengaluru
7 August 2026

Walker Chandiok & Co LLP
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Independent Auditor’s Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of PDS Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results (‘the Statement’) of PDS Limited (‘the Holding Company’) which includes the PDS Multinational Fashions ESOP Trust (‘the trust’) and its subsidiaries (the Holding Company, the Trust and its subsidiaries together referred to as ‘the Group’), its associates and joint ventures (refer Annexure 1 for the list of subsidiaries, associates and joint ventures included in the Statement) for the quarter ended 30 June 2026 , being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (‘Listing Regulations’).

2. This Statement, which is the responsibility of the Holding Company’s management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (‘Ind AS 34’), prescribed under Section 133 of the Companies Act, 2013 (‘the Act’), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial statements/ financial information/ financial results of 80 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 165,461.24 lakhs, total net loss after tax of ₹ 3,097.44 lakhs and total comprehensive loss of ₹ 3,091.59 lakhs for the quarter ended on 30 June 2026 respectively, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 191.48 lakhs and total comprehensive income of ₹ 191.48 lakhs for the quarter ended on 30 June 2026, respectively, as considered in the Statement, in respect of 2 associates and 3 joint ventures, whose interim financial statements/ financial information/ financial results have not been reviewed by us. These interim financial statements/ financial information/ financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ associates/ joint ventures is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Further, of these subsidiaries/ associates/ joint ventures, 79 subsidiaries, 2 associates, and 3 joint ventures, are located outside India, whose interim financial statements/ financial information/ financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements/ financial information/ financial results of such subsidiaries/ associates/ joint ventures from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries/ associates/ joint ventures is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the interim financial statements/ financial information/ financial results of 35 subsidiaries, which have not been reviewed by their auditors, whose interim financial statements/ financial information/ financial results reflects total revenues of ₹ 2,611.73 lakhs, net loss after tax of ₹ 2,252.41 lakhs, total comprehensive loss of ₹ 2,300.27 lakhs for the quarter ended 30 June 2026, respectively as considered in the Statement. The Statement also includes the Group's share of net profit/(loss) after tax of ₹ Nil, and total comprehensive income/loss of ₹ Nil for the quarter ended on 30 June 2026 respectively, in respect of 1 associate and 1 joint venture, based on their interim financial statements/ financial information/ financial results, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, are based solely on such unreviewed interim financial statements / financial information/ financial results. According to the information and explanations given to us by the management, these interim financial statements/ financial information/ financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial statements/ information/ results certified by the management of the respective entities and provided to us by the Holding Company's management.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

LOKESH KHEMKA Digitally signed by LOKESH KHEMKA Date: 2026.08.07 18:52:45 +05'30'

Lokesh Khemka
Partner
Membership No. 067878
UDIN: 26067878GDFGHG7787

Bengaluru
7 August 2026

Annexure 1 - List of entities included in the consolidated financial statements

Subsidiaries

Sl. No.	Name of the entity
1	PDS Limited
2	PDS Ventures Limited, Mauritius
3	PDS Ventures Limited, Hong Kong
4	Upcycle Labs Limited
5	Apex Black Limited
6	PDS Manufacturing Limited
7	Progress Manufacturing Group Limited
8	Progress Apparels (Bangladesh) Limited
9	GoodEarth Lifestyle Limited (Erstwhile Green Apparel Industries Ltd)
10	GoodEarth Apparels Ltd. (Erstwhile Green Smart Shirts Limited)
11	PDS Sourcing Limited
12	Poetic Brands Limited
13	Recovered Clothing Limited
14	Sunny Up Limited
15	Sunny Up US Ltd
16	Angelic-Partners Limited
17	Casa Forma Limited
18	Poeticgem Limited
19	Design Arc UK Limited
20	Lily And Lionel London Limited
21	Design Arc Brands Limited
22	Spring Design London Limited
23	Positive Materials Industries LDA (Formerly Progressive Crusade Unipessoal LDA)
24	Positive Materials Limited
25	PDS Fashions Limited (formerly known as PDS Ventures Limited and PDS Vogue Limited)
26	Onme Soho Health and Beauty Limited (Formerly PDS Smart Fabric Tech Limited)
27	Onme Soho Health And Beauty Limited
28	PDS North America Limited (Erstwhile PDS Fashions Hong Kong Limited)
29	Poeticgem International Limited
30	PG Group Limited
31	PG Home Group Limited
32	PG Home Group SPA
33	Design COE Limited(Formerly known as PDS Fashion USA Limited)
34	PG Shanghai Manufacturer Co. Ltd

Subsidiaries (Cont'd)

Sl. No.	Name of the entity
35	PG Group SPA
36	Zamira Fashion Limited
37	Zamira Fashion Limited
38	Techno Design HK Limited
39	Techno Design USA LLC
40	Techno (Shanghai) Trading Co. Ltd.
41	PDS Asia Star Corporation Limited
42	PDS Trading (Shanghai) Company Ltd.
43	Simple Approach Limited
44	Simple Approach (Canada) Limited
45	Moda & Beyond Limited (Erstwhile Moda And Beyond Limited)
46	Wonderwall (F.E) Limited, Hong Kong
47	Wonderwall (F.E) Limited, United Kingdom
48	Knit Gallery Hong Kong Limited (Formerly known as PDS Incubation Company Limited & PDS Sourcing Hong Kong Limited)
49	Simple Approach Bangladesh Private Ltd.
50	Simple Approach Home Limited
51	Home Sourcing Solutions Limited
52	The Brand Group Limited
53	Adaptive Fashion Limited (Erstwhile Unhidden-UK Limited)
54	Vivere London Limited
55	Roksanda UK Limited
56	Grupo Sourcing Limited
57	Online Enterprise HK Limited (Erstwhile PDS Design Services Limited and PDS Online Enterprise HK Limited)
58	OLE Fashion Limited (Formerly known as PDS Online Enterprise UK Limited)
59	Online Enterprise USA Inc (Formerly PDS Online Enterprise USA Inc)
60	DBS Lifestyle Limited (Erstwhile PDS Lifestyle Limited)
61	PDS Lifestyle Limited
62	New Lobster Limited
63	PDS Central America Limited (Erstwhile PDS Collective Sourcing Limited and Casa Collective Sourcing Limited)
64	Multinational Textile Group Limited
65	Norwest Industries Limited
66	360 Notch Limited
67	Smart Notch (Shanghai) Limited
68	Technocian Fashions Private Limited

Subsidiaries (Cont'd)

Sl. No.	Name of the entity
69	PDS Sourcing Bangladesh Limited (Erstwhile Multinational OSG Services Bangladesh Private Limited)
70	Techno Design GmBH
71	Techno Sourcing Diş Ticaret Anonim Şirketi
72	Sourcing Solutions Limited
73	Norlanka Manufacturing India Private Limited (Erstwhile Norlanka Brands Private Limited)
74	Casa Collective Limited
75	LillyandSid Ltd
76	Pangram Celebrity Brands Private Limited
77	Nor Lanka Manufacturing Limited
78	Nor Lanka Manufacturing Colombo Limited
79	DBS Lifestyle India Private Limited
80	Suri Overseas Pvt Ltd
81	Krayons Sourcing Limited (old name: Sourcing Solutions HK Limited)
82	SKOPE Apparels FZCO
83	Norlanka Progress (Private) Ltd
84	Nexstyle Apparel Manufacturing Limited
85	PANGRAM BRANDS GLOBAL PRIVATE LTD
86	Sourcing Solutions Europe BVBA
87	Techno Sourcing BD Limited
88	Design Arc Europe Limited
89	Design Arc Europe SPA
90	PDS Multinational FZCO
91	Kleider Sourcing Hong Kong Limited
92	Kleider Sourcing Limited
93	PDS Fashions Bangladesh Limited
94	Rising Asia Star Hong Kong Co., Limited
95	Origin Global Limited (Erstwhile PDS Far-East Limited)
96	Northern Apparel Limited (Formerly known as PDS Tailoring Limited)
97	Northern Brands Limited (Erstwhile Subtract Retail Limited)
98	Kindred Brands Limited
99	Spring Near East Manufacturing Company Limited
100	Styleberry Limited
101	Clover Collections Limited
102	PDS Far East USA, Inc.
103	PDS North America LLC
104	Jcraft Array Limited
105	Twins Asia Limited
106	Brand Collective Limited
107	Brand Collective Corporation Limited
108	Design Arc Asia Limited
109	PDS Brands Manufacturing Limited
110	PG Capital FZE

Subsidiaries (Cont'd)

Sl. No.	Name of the entity
111	Twins Asia FZCO
112	Design Arc FZCO
113	Poeticgem International FZCO
114	Poeticgem Europe Limited
115	Clover Collections FZCO
116	PDS Brands Manufacturing FZCO
117	PDS MEA Limited
118	COLLABORATIVE SOURCING SERVICES FZCO
119	Kleider Sourcing FZCO
120	PDS Logistics FZCO
121	Stellar Brands Global FZCO (Formerly known as PDS Sourcing FZCO)
122	PDS Global Procurement Service FZCO
123	PDS DSGN FZCO (Erstwhile PDS Lifestyle FZCO)
124	Moda and Beyond FZCO (Erstwhile PDS Design Services FZCO)
125	Design Hub Sourcing FZCO
126	PDS Radius Brands FZCO
127	The Source Fashions Platform FZCO
128	SNE Moda Tasarim Sanayi Ve Ticaret Anonim Şirketi
129	Infinity Fashion FZCO
130	Infinity Fashion Tedarik Hizmetleri Anonim Şirketi (Formerly Known As George Tedarik Hizmetleri Anonim Şirketi)
131	Collective Near East Sourcing Services FZCO
132	Spring Near East FZCO
133	Onme Soho Health And Beauty FZCO
134	Simple Approach Trading FZCO
135	Tritron Fashion FZCO
136	Knit Gallery India Private Limited
137	NexStyle Apparel Manufacturing Limited
138	GSC Link Limited
139	Design Arc LLC, USA
140	Simple Approach-UK Limited
141	Design COE USA Inc
142	PDS Global Sourcing Limited

Associates

Sl. No	Name of the entity
1	Reflaunt Pte Limited
2	GWD Enterprises Limited
3	Loop Digital Wardrobe Limited

Joint Ventures

Sl. No	Name of the entity
1	Digital Internet Technologies Limited
2	Yellow Octopus EU SA (Joint Stock Company)
3	Yellow Octopus Ventures FZCO
4	YELLOW OCTOPUS CIRCULAR SOLUTIONS LIMITED (formerly Yellow Octopus-UK Limited and Yellow Octopus Fashion Limited)

Controlled Trust

Sl. No	Name of the entity
1	PDS Multinational Fashions ESOP Trust

PDS Limited

(CIN:L18101HR2011PLC147408)

Regd. Office: PDS Tower, 5th Floor, Plot No. 222, Udyog Vihar Phase - 1, Industrial Complex Dundahera, Gurgaon - 122016, Haryana, India

Corporate Office : Unit No. 1031,1032, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East, Mumbai 400093, Maharashtra, India.

Tel :+91-22-41441110; , Website : www.pdsltd.com, E-mail : Investors@pdsltd.com

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Sl. No.	Particulars	Consolidated				Standalone			
		Quarter ended			Year Ended	Quarter ended			Year Ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026	30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
			(Refer note 6)				(Refer note 6)		
I	Revenue from operations	344,371.72	351,902.84	299,942.10	1,311,008.17	3,958.28	7,142.19	4,779.61	25,740.74
II	Other income	945.79	2,846.26	3,963.45	9,965.34	369.42	4,170.05	642.73	5,868.59
III	**Total income**	**345,317.51**	**354,749.10**	**303,905.55**	**1,320,973.51**	**4,327.70**	**11,312.24**	**5,422.34**	**31,609.33**
IV	**Expenses**								
	a) Cost of material consumed	13,517.75	13,947.41	23,737.26	63,635.75	-	-	-	-
	b) Purchase of stock in trade	264,993.54	269,396.00	216,914.22	985,381.00	768.44	4,100.92	2,433.88	14,282.90
	c) Changes in inventories of finished goods, work in progress and stock in trade	(3,135.38)	(3,304.65)	1,074.59	(8,058.22)	-	-	-	-
	d) Employee benefits expense	33,854.84	34,707.87	31,361.30	131,716.97	1,869.00	1,530.20	1,299.14	6,545.86
	e) Finance costs	3,713.54	3,417.38	3,350.28	14,647.81	118.07	153.97	124.52	609.40
	f) Depreciation and amortization expense	3,608.24	3,627.26	2,993.65	13,089.54	197.22	167.41	161.52	653.03
	g) Other expenses	25,527.89	24,948.54	21,799.87	99,833.48	1,213.87	2,700.18	898.94	6,220.72
	Total expenses	**342,080.42**	**346,739.81**	**301,231.17**	**1,300,246.33**	**4,166.60**	**8,652.68**	**4,918.00**	**28,311.91**
V	**Profit before share of profit/(loss) in associates and joint ventures**	**3,237.09**	**8,009.29**	**2,674.38**	**20,727.18**	**161.10**	**2,659.56**	**504.34**	**3,297.42**
VI	Share of (loss)/profit of associates and joint ventures	191.49	(178.78)	14.32	(181.69)	-	-	-	-
VII	**Profit before tax**	**3,428.58**	**7,830.51**	**2,688.70**	**20,545.49**	**161.10**	**2,659.56**	**504.34**	**3,297.42**
VIII	**Tax expense**								
	a. Current tax	1,681.14	1,200.19	1,343.83	5,434.53	52.22	94.84	149.44	312.30
	b. Deferred tax	(1,111.21)	(579.93)	(658.38)	(2,651.43)	(10.52)	(162.89)	(23.04)	(217.73)
	Total tax expense	**569.93**	**620.26**	**685.45**	**2,783.10**	**41.70**	**(68.05)**	**126.40**	**94.57**
IX	**Profit for the period/year**	**2,858.65**	**7,210.25**	**2,003.25**	**17,762.39**	**119.40**	**2,727.61**	**377.94**	**3,202.85**
X	**Other comprehensive income/ (loss) for the period/year**								
	(a) Items that will not be reclassified to profit or loss	(179.22)	(2,622.90)	1,171.01	(3,820.30)	-	10.48	-	60.83
	(b) Income tax relating to items that will not be reclassified to profit or loss	(3.83)	(2.64)	2.50	(15.31)	-	(2.64)	-	(15.31)
	(c) Items that will be reclassified to profit or loss	(1,471.39)	6,564.65	1,691.36	17,764.26	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total other comprehensive income/ (loss) for the period/year	**(1,654.44)**	**3,939.11**	**2,864.87**	**13,928.65**	**-**	**7.84**	**-**	**45.52**
XI	**Total comprehensive income for the period/year**	**1,204.21**	**11,149.36**	**4,868.12**	**31,691.04**	**119.40**	**2,735.45**	**377.94**	**3,248.37**
XII	**Total comprehensive income for the period/year attributable to**								
	- Owners of the Company	327.53	8,753.67	4,095.68	23,961.59	-	-	-	-
	- Non-controlling interest	876.68	2,395.69	772.44	7,729.45	-	-	-	-
XIII	**Profit for the period/year attributable to**								
	- Owners of the Company	1,883.33	4,904.92	1,299.27	11,169.17	-	-	-	-
	- Non-controlling interest	975.32	2,305.33	703.98	6,593.22	-	-	-	-
XIV	**Other comprehensive income/(loss) for the period/year attributable to**								
	- Owners of the Company	(1,555.80)	3,848.75	2,796.41	12,792.42	-	-	-	-
	- Non-controlling interest	(98.64)	90.36	68.46	1,136.23	-	-	-	-
XV	**Other equity**				173,535.16				67,045.00
XVI	**Paid-up equity share capital** (Face value of ₹2 each)	2824.38*	2824.38*	2822.33*	2824.38*	2824.38*	2824.38*	2822.33*	2824.38*
XVII	**Earnings per share (in ₹)**								
	(of ₹2 each) (not annualised):								
	(a) Basic	1.33	3.47	0.92	7.91	0.08	1.93	0.27	2.27
	(b) Diluted	1.33	3.46	0.91	7.87	0.08	1.92	0.27	2.26

* Net of issue of fresh issue & treasury shares during quarter ended 30 June 2026 is Nil shares (30 June 2025 - 21,250 shares).

Notes :

1. The Financial Results of the Company/Group for the quarter ended 30 June 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07 August 2026 and have been reviewed by the Statutory Auditors.
2. The above consolidated financial results have been prepared in accordance with the recognition and measurement of the Company (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosures requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended).
3. The Group has identified operating segments for the consolidated operations on the basis of the business operations viz Sourcing, Manufacturing and Others. (Refer Annexure- I: Segment Information).
4. The statutory auditors have issued an unmodified report on the above results.
5. The reviewed quarterly financial results of the Group and the Company for the quarter ended 30 June 2026 are available on the Company's website (www.pdsltd.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
6. The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto third quarter of the financial year.
7. Previous period figures have been re-grouped/ reclassified wherever necessary, to confirm to current period's classification and the impact of the same is not considered to be material.

For and on behalf of the Board of Directors of PDS Limited

Signed by:

6FB996B316F24F1...

Chairman & Non-Executive Director

DIN 00003021

Place: Mumbai

07 August, 2026

PDS Limited

(CIN:L18101HR2011PLC147408)
Regd. Office: PDS Tower, 5th Floor, Plot No. 222, Udyog Vihar Phase - 1, Industrial Complex Dundahera, Gurgaon - 122016, Haryana, India
Corporate Office : Unit No. 1031,1032, Solitaire Corporate Park Andheri Ghatkopar Link Road, Andheri East, Mumbai 400093, Maharashtra, India.
Tel :+91-22-41441110; , Website : www.pdsltd.com, E-mail : Investors@pdsltd.com

Annexure-I- Statement of Consolidated Segment wise Revenue, Results, Assets and Liabilities

(All amounts in ₹ lakhs, unless otherwise stated)

Reportable - Business segment	Quarter ended 30 June 2026 (Unaudited)	%	Quarter ended 31 March 2026 (Audited)	%	Quarter ended 30 June 2025 (Unaudited)	%	Year Ended 31 March 2026 (Audited)	%
			(Refer note 6)					
Segment revenue								
Sourcing	327,189.85	93.50	336,125.78	91.38	282,184.75	92.80	1,239,879.35	92.29
Manufacturing	22,732.44	6.50	31,715.24	8.62	21,903.62	7.20	103,407.15	7.70
Others	-	-	10.28	0.00	-	-	118.26	0.01
Total	**349,922.29**	**100.00**	**367,851.30**	**100.00**	**304,088.37**	**100.00**	**1,343,404.76**	**100.00**
Less: Inter-segment revenue	5,550.57		15,948.46		4,146.27		32,396.59	
Net segment revenue	**344,371.72**	**100.00**	**351,902.84**	**100.00**	**299,942.10**	**100.00**	**1,311,008.17**	**100.00**
Segment results								
Sourcing	2,603.20	80.42	4,350.83	54.32	1,787.89	66.85	14,063.32	67.87
Manufacturing	956.26	29.54	1,240.09	15.48	153.62	5.74	3,813.51	18.39
Others	(7.40)	(0.23)	1,155.09	14.42	456.06	17.05	1,973.93	9.52
Less: Inter-segment loss	(314.97)	(9.73)	1,263.28	15.78	276.81	10.36	876.42	4.22
Segment operating profit (incl. other income)	**3,237.09**	**100.00**	**8,009.29**	**100.00**	**2,674.38**	**100.00**	**20,727.18**	**100.00**
Share of profit/ (loss) of associates and joint ventures	191.49		(178.78)		14.32		(181.69)	
Less: Tax expenses (including deferred tax)	569.93		620.26		685.45		2,783.10	
Profit for the period/ year	**2,858.65**	**100.00**	**7,210.25**	**100.00**	**2,003.25**	**100.00**	**17,762.39**	**100.00**
Segment assets								
Sourcing	404,576.64	78.95	395,638.28	75.14	354,580.85	75.22	395,638.28	75.14
Manufacturing	70,286.84	11.27	78,516.90	14.91	68,318.90	14.49	78,516.90	14.92
Others	52,227.60	9.78	52,408.35	9.95	48,521.46	10.29	52,408.35	9.94
Total	**527,091.08**	**100.00**	**526,563.53**	**100.00**	**471,421.21**	**100.00**	**526,563.53**	**100.00**
Segment liabilities								
Sourcing	307,767.76	95.21	307,512.05	90.27	262,970.83	88.21	307,512.05	90.27
Manufacturing	27,684.63	3.92	27,589.39	8.10	31,844.37	10.68	27,589.39	8.10
Others	5,504.14	0.87	5,564.30	1.63	3,296.59	1.11	5,564.30	1.63
Total	**340,956.53**	**100.00**	**340,665.74**	**100.00**	**298,111.79**	**100.00**	**340,665.74**	**100.00**

Signed by:

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