

27th May, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers, 27th Floor, Dalal Street
Mumbai 400 023

Ref: Security Code no. 517119

Sub: Submission of Outcome of Board Meeting and Audited Financial Results for the for the quarter and financial year ended 31st March, 2025

Pursuant with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we hereby inform you that, the Board of Directors of the Company at its meeting held today, i.e. on Tuesday, May 27, 2025, inter-alia, considered and unanimously:

1. approved Audited Financial Result of the Company comprising Financial Statements, Balance sheet and Cash flow statement (Standalone and Consolidated) for the quarter and financial year ended 31st March, 2025, and noted the Audit Report of M/s. Vinod K Mehta & Co. Chartered Accountant for the quarter and year ended 31st March, 2025.

The Financial Results along with the Auditors' Report with an unmodified opinion on the said financial results is attached herewith.

2. approved the appointment of M/s. Kaushal Doshi & Associates, Company Secretaries, (CP No.13143), as the Secretarial Auditor of the Company, for a tenure of five consecutive years from the FY 2025-26, and recommended the same to the Shareholders for approval. Brief details about their appointment pursuant to Regulation 30 of the SEBI LODR read with Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given in Annexure A.
3. approved amendment to following policies of the company
 - a) Related Party Transactions Policy
 - b) Policy for Determination of Material Events
 - c) Policy for Determining Material Subsidiary
 - d) Insider Trading Policy
 - e) Nomination And Remuneration Policy
 - f) Vigil Mechanism/Whistle Blower Policy

Copies of the above policies can be accessed on the website of the Company under the following link www.pcstech.com/investors/policies

PCS TECHNOLOGY LIMITED

Reg. Office: S. NO. 1A, F-1, Irani Market Compound, Yerawada, Pune – 411006

Corporate Office.: 8th Floor, Technocity Building, Plot No. X- 5/3, Mahape, MIDC, Navi Mumbai, 400 710.

CIN: L74200MH1981PLC024279, Tel: 020-26681619, Web:www.pcstech.com Email:investorsgrievances@pcstech.com

4. approved the continuation of Mr. A.K. Patni as Non executive director and Mr. H. C. Tandon as Independent Director beyond the age of 75 years, and recommended the same to the shareholders for approval in the ensuing AGM. Brief details about their continuation pursuant to Regulation 30 of the SEBI LODR read with Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given in Annexure A.

The meeting commenced at 12:56 p.m. and concluded at 2:20 p.m.

The said results are also being uploaded on the website of the Company www.pcstech.com

We request you to take the above on record.

Thanking you,

Yours faithfully,

For PCS Technology Limited

**SANDEEP
PATEL**

Digitally signed by SANDEEP PATEL
Date: 2025.05.27 14:28:28 +05'30'

**Sandeep Patel
Company Secretary**

PCS TECHNOLOGY LIMITED

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ANNEXURE A

DETAILS IN TERMS OF SEBI CIRCULAR NO. SEBI/HO/CFD/ POD-2/CIR/P/0155 DATED NOVEMBER 11,2024

SN	Particulars	Details
	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of M/s Kaushal Doshi & Associates, Company Secretaries, (CP No. 13143), as the Secretarial Auditors of the Company, subject to approval of shareholders of the Company at the ensuing Annual General Meeting ('AGM')
	Date of appointment / re-appointment / cessation (as applicable) and term of appointment / reappointment	The Board of Directors of the Company at its meeting held today i.e., May 27, 2025, based on the recommendation of the Audit Committee, approved the appointment of M/s. Kaushal Doshi & Associates., Company Secretaries, (CP No. 13143), as the Secretarial Auditor of the Company for a tenure of five consecutive years from the FY 2025-26. The appointment is subject to the approval of the shareholders of the Company at the ensuing AGM
	Brief profile (in case of appointment)	M/s Kaushal Doshi & Associates., is a peer reviewed Company Secretaries in whole time practice and based at Mumbai in the State of Maharashtra, India. Mr. Kaushal Doshi is a Fellow Member of the Institute of Company Secretaries of India having experience of more than 10 years as Practicing Company Secretary in the field of Corporate Consultancy and Financial Consultancy. M/s Kaushal Doshi & Associates provides advisory and compliance services under Companies Act, SEBI Laws, Listing Agreement, Takeover and Insider Trading Guidelines and also have expertise in handling compliances under IPO, Rights & Bonus Issue, Preferential Allotment, Merger/De-Merger of Unlisted companies, Revocation of suspension of Listed companies, etc..
	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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SN	Particulars	Details
	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Continuation of Mr. A. K. Patni (DIN:00014194) as a Non-executive director beyond the age of 75 years, who will be completing the age of 75 years on 31-07-2026
	Date of appointment / re-appointment / cessation (as applicable) and term of appointment / reappointment	The Board of Directors of the Company at its meeting held today i.e., May 27, 2025, based on the recommendation of the NRC Committee, approved/recommended for continuation of Mr. A. K. Patni as a Non-executive director even after attaining the age of 75 years. He will be completing the age of 75 years on 31-07-2026 The Continuation to be effective from 01.08.2026 subject to shareholders approval in the ensuing AGM.
	Brief profile (in case of appointment)	Mr. A. K. Patni (01.08.1951) serves as Non-Executive Director and Vice- Chairman of PCS Technology Limited, he is one of the Promoter of the Company and has been Director on the Board since inception of the Company i.e. April 22, 1981. He is a Mechanical Engineer from IIT, Mumbai. He has over 25 years of experience in computer hardware and systems software. Mr. Patni was also Co-founder of erstwhile Patni Computer Systems Ltd. Mr. Patni served as Joint Managing Director of PCS Technology Limited in year, 2005. Mr. Patni has contributed significantly in the past to the growth of the hardware and Software business of the Company
	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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SN	Particulars	Details
	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Continuation of Mr. H. C. Tandon (DIN: 00037611) as an Independent director beyond the age of 75 years who will be completing the age of 75 years on 18-01-2026
	Date of appointment / re-appointment / cessation (as applicable) and term of appointment / reappointment	The Board of Directors of the Company at its meeting held today i.e., May 27, 2025, based on the recommendation of the NRC Committee, approved/recommended for continuation of Mr. H C. Tandon as a Non-executive director even after attaining the age of 75 years. He will be completing the age of 75 years on 18-01-2026 Continuation to be effective from 19.01.2026 subject to shareholders approval in the ensuing AGM.
	Brief profile (in case of appointment)	Mr. H.C. Tandon (Born on 19.01.1951) serves as Independent Director of the Company. He has vast experience in the field of Electronics and marketing of Computer Division. He has over 40 years of experience. He had served as Managing Director & Chief Executive Officer (CEO) of the Company till 31st March, 2018
	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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27th May, 2025

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001.
Dear Sir/Madam,

Sub: Submission of Declaration in respect to Audit report with unmodified opinion for the Audited Financial Results for the year ended 31st March 2025

With reference to the captioned subject, we hereby declare that the Statutory Auditors of the Company, M/s. Vinod K Mehta & Co., Chartered Accountants have expressed an unmodified opinion on the Audit report for the year ended 31st March 2025

Kindly take the same on record

Thanking you,

Yours faithfully,
For **PCS Technology Limited**

SANDEEP Digitally signed by
PATEL SANDEEP PATEL
Date: 2025.05.27
14:29:02 +05'30'

Sandeep Patel
Company Secretary

PCS TECHNOLOGY LIMITED

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PCS TECHNOLOGY LIMITED

Registered office : Survey No. 1-A, F-1, Irani Market Compound Yerwada, Pune - 411006.

CIN: L74200MH1981PLC024279

Statement of Audited Financial Results for the Quarter & Year ended 31st March 2025

PART I

(Rs. in lakhs)											
Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Financial Year Ended		Quarter Ended			Financial Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations (net)	9.48	11.18	10.60	36.56	34.31	9.48	11.18	10.60	36.56	34.31
II	Other Income	92.33	98.33	77.57	370.62	300.08	93.78	99.78	79.03	376.42	305.76
III	Total Revenue (I+II)	101.81	109.51	88.17	407.18	334.39	103.26	110.96	89.63	412.98	340.07
IV	Expenses										
	(a) Cost of material consumed	-	-	-	-	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expense	22.46	23.97	20.72	93.24	80.86	22.46	23.97	20.72	93.24	80.86
	(e) Finance costs	3.67	14.17	10.12	38.83	40.49	3.67	14.17	10.12	38.83	40.49
	(f) Impairment / (Gain) on financial instruments and Exceptional Items (Refer Note No. 7)	(0.58)	-	(5.16)	(5.64)	(17.09)	(0.58)	-	(5.16)	(5.64)	(17.09)
	(g) Depreciation and amortization expense	7.39	6.11	4.61	23.54	18.76	7.39	6.11	4.61	23.54	18.76
	(h) Other expenses	17.91	19.72	15.18	74.28	78.27	18.09	20.01	15.36	74.98	79.35
	Total Expenses	50.85	63.97	45.47	224.25	201.29	51.03	64.26	45.65	224.95	202.37
V	Profit before exceptional items and tax (III-IV)	50.96	45.54	42.70	182.93	133.10	52.23	46.70	43.98	188.03	137.70
VI	Exceptional items - income / (expense)	-	-	-	-	-	-	-	-	-	-
V	Profit before tax (III-IV)	50.96	45.54	42.70	182.93	133.10	52.23	46.70	43.98	188.03	137.70
VI	Tax expense										
	(a) Current tax	12.94	12.03	12.25	53.69	39.85	11.52	14.08	12.43	54.98	40.95
	(b) Deferred tax	-	-	-	-	-	-	-	-	-	-
	(b) Taxation pertaining to earlier year	-	(1.80)	-	(1.80)	(5.60)	-	(1.80)	-	(1.66)	(5.60)
VII	Profit / (Loss) for the period from continuing operations (V-VI)	38.02	35.31	30.45	131.04	98.85	40.71	34.42	31.55	134.71	102.35
VIII	Profit / (Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-
X	Profit / (Loss) from discontinued operations (after tax) (VIII-IX)	-	-	-	-	-	-	-	-	-	-
XI	Profit / (Loss) for the period (VII+X)	38.02	35.31	30.45	131.04	98.85	40.71	34.42	31.55	134.71	102.35
XII	Other Comprehensive Income										
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	(4.43)	0.56	0.64	(2.76)	1.24	(4.43)	0.56	0.64	(2.76)	1.24
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.11	(0.14)	-	0.69	(0.15)	1.11	(0.14)	-	0.69	(0.15)
XIII	Total Comprehensive Income for the period (XI+XII)	34.70	35.73	31.09	128.97	99.94	37.39	34.84	32.19	132.64	103.44
	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)										
XIV	Equity Share Capital (face value of Rs. 10/- each)	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07
XV	Earning per equity share (of Rs.10/- each) (not annualised*)										
	(1) Basic	0.18	0.17	0.15	0.63	0.47	0.19	0.16	0.15	0.64	0.49
	(2) Diluted	0.18	0.17	0.15	0.63	0.47	0.19	0.16	0.15	0.64	0.49

Notes:

- The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 27 May 2025.
- Figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures between year ended audited figures and the nine months ended 31.12.2024 and 31.12.2023 respectively, which were subject to limited review.
- Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment.
- The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Financials Results (Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Statndard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
- During this quarter on 29/01/2025 the company has redeemed its 39,75,000 '9%, non-cumulative, non-convertible, redeemable preference shares ('Preference Shares') having face value of Rs 10 each in accordance with the resolution passed by the board of directors dated 12/11/2024. The entire amount of preference shares has been paid to the preference shareholders and equivalent amount of redemption value has been transfer to Capital Redemption Reserve out of free reserves
- The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain arrived on Mark-to-Market basis amounting to Rs. 5.64 Lacs for the current year & 17.09 Lacs for the financial year ended 31st March 2024 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items".
- The Statutory Auditors of the Company have expressed an unmodified audit opinion on the Financial Statements.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

Place : Mumbai
Date : 27 May 2025



For PCS Technology Limited

Ashok Kumar Patni
Vice Chairman



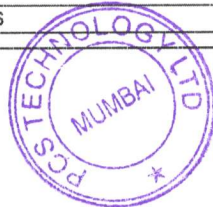
PCS TECHNOLOGY LIMITED

Registered office: Survey No. 1-A, F-1, Irani Market Compound Yerwada, Pune - 411006.
CIN: L74200MH1981PLC024279

Statement of Assets and Liabilities

(Rs.in lakhs)

Particulars	Standalone		Consolidated	
	As at 31-Mar-2025	As at 31-Mar-2024	As at 31-Mar-2025	As at 31-Mar-2024
A ASSETS				
1 Non-Current Assets				
(a) Property, plant and equipment	879.28	842.80	879.28	842.80
(b) Financial assets				
(i) Investments	50.10	50.10	0.10	0.10
(c) Other assets	111.80	110.96	111.80	110.96
Total non-current assets	1,041.18	1,003.86	991.18	953.86
2 Current assets				
(a) Financial assets				
(i) Investments	281.31	279.25	281.31	279.25
(ii) Trade receivables	-	-	-	-
(iii) Cash and cash equivalents	3,173.03	3,464.80	3,286.37	3,574.82
(iv) Loans	-	-	-	-
(b) Current income tax assets (net)	1.29	-	1.44	-
(c) Other assets	50.88	48.53	51.78	49.45
Total current assets	3,506.50	3,792.58	3,620.89	3,903.52
TOTAL ASSETS	4,547.68	4,796.44	4,612.07	4,857.38
II. EQUITY AND LIABILITIES				
1 Equity				
(a) Share capital	2,095.07	2,095.07	2,095.07	2,095.07
(b) Other equity	2,393.41	2,264.44	2,456.47	2,323.84
Total Equity	4,488.47	4,359.51	4,551.54	4,418.91
2 Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Long-term borrowings (refer note 6)	-	389.56	-	389.56
(ii) Other financial liabilities	-	-	-	-
(b) Provisions	3.35	2.77	3.35	2.77
Total non-current liabilities	3.35	392.33	3.35	392.33
3 Current Liabilities				
(a) Financial liabilities				
(i) Trade and other payables	4.50	5.20	5.84	6.66
(b) Current income tax liabilities (net)	-	4.54	-	4.61
(c) Provisions	5.34	5.27	5.34	5.27
(d) Other liabilities	46.01	29.59	46.01	29.59
Total current liabilities	55.85	44.60	57.19	46.13
TOTAL EQUITY AND LIABILITIES	4,547.68	4,796.44	4,612.07	4,857.38



CASH FLOW STATEMENT

(Rs.in lakhs)

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
Cash flow from operating activities		
Net profit after tax	131.04	98.85
Adjustments for:		
Tax Provision	51.89	34.25
OCI	(2.07)	1.09
CSR Provision	-	-
CSR Paid	-	-
Depreciation	23.54	18.76
Finance cost	38.83	40.49
Gain / Loss / Impairment on investments and sundry balances	(5.64)	(17.09)
Fixed assets written off / Profit or Loss of Sale of Fixed Assets	(0.61)	(0.98)
Interest received	(254.67)	(237.54)
Operating profit before working capital changes	(17.68)	(62.17)
Decrease/ (increase) in trade and others receivables	(1.10)	(1.29)
Decrease/ (increase) in inventories	-	-
(Decrease)/ increase in trade and other payables	11.82	0.92
Cash generated from operations	(6.96)	(62.54)
Income tax paid (net of refunds)	(53.17)	(34.25)
Net cash flow from/ (used in) operating activities	(60.13)	(96.80)
Cash flow from investing activities		
Purchase of fixed assets	(60.17)	-
Purchase of non-current investments	3.58	53.58
Bank Fixed Deposits	-	-
Proceeds from sale of fixed assets	0.75	1.48
Interest received	252.59	230.57
Net cash from/ (used in) investing activities	196.75	285.63
Cash from financing activities		
Repayment of borrowings (net)	(397.50)	(4.71)
Finance cost	(30.89)	(35.78)
Net cash from/ (used in) financing activities	(428.39)	(40.49)
Net increase/ (decrease) in cash and cash equivalents	(291.77)	148.34
Cash and cash equivalents at beginning of the year	3,464.80	3,316.46
Cash and cash equivalents at end of the year	3,173.03	3,464.80

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT		
Cash on hand	0.24	0.35
Balance with banks	54.10	111.75
Cheques on hand	-	-
Fixed deposits with banks, having original maturity of three months or less	3,118.69	3,352.70
Cash and cash equivalents at the end of the year	3,173.03	3,464.80

RECONCILIATION STATEMENT OF CASH AND BANK BALANCE

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
Cash and cash equivalents at the end of the year as per above	54.34	112.10
Add: Balance with bank in dividend / unclaimed dividend accounts	-	-
Add: Fixed deposits with banks, having remaining maturity for less than twelve months	3,118.69	3,352.70
Add: Fixed deposits with banks (lien marked)	-	-
Less: Fixed deposit with banks, having remaining maturity for more than twelve months	-	-
Cash and bank balance as per balance sheet (refer note 13 and 14)	3,173.03	3,464.80

DISCLOSURE AS REQUIRED BY IND AS 7

Reconciliation of liabilities arising from financing activities

31 March 2025	Opening balance	Cash flows	Non cash changes	Closing balance
Short term secured borrowings	-	-	-	-
Long term secured borrowings	389.56	(397.50)	7.94	-
Total liabilities from financing activities	389.56	(397.50)	7.94	-



**EXTRACTS OF AUDITED FINANCIAL RESULTS FOR THE
QUARTER & YEAR ENDED 31st MARCH 2025**

(Rs. in lakhs)

S N	Particulars	Consolidated				
		Quarter ended			Financial Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from Operations	103.26	110.96	89.63	412.98	340.07
2	Net Profit / (Loss) for the period before tax	52.23	46.70	43.98	188.03	137.70
3	Net Profit / (Loss) for the period after tax	40.71	34.42	31.55	134.71	102.35
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	37.39	34.84	32.19	132.64	103.44
5	Equity Share Capital	2,095.07	2,095.07	2,095.07	2,095.07	2,095.07
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA
7	Basic & Diluted Earnings Per Share (of Rs.10/-each) (not annualised *) (before extraordinary items)	0.19	0.16	0.15	0.64	0.49

The Financial details on Standalone basis are as under

S N	Particulars	Standalone				
		Quarter ended			Financial Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from Operations	101.81	109.51	88.17	407.18	334.39
2	Profit before tax	50.96	45.54	42.70	182.93	133.10
3	Profit after tax	38.02	35.31	30.45	131.04	98.85

Notes:

- 1 The above is an extract of the detailed format of Quarter Ended and Year Ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter Ended Financial Results are available on the websites of the Stock Exchange (www.bseindia.com) and the listed entity (www.pcstech.com).
- 2 The above audited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 27th May, 2025.
- 3 Figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures between year ended audited figures and the nine months ended 31.12.2024 and 31.12.2023 respectively, which were subject to limited review.
- 4 Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment.
- 5 The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 6 The Financials Results (Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Standard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
- 7 During this quarter on 29/01/2025 the company has redeemed its 39,75,000 '9%, non-cumulative, non-convertible, redeemable preference shares ('Preference Shares') having face value of Rs 10 each in accordance with the resolution passed by the board of directors dated 12/11/2024. The entire amount of preference shares has been paid to the preference shareholders and equivalent amount of redemption value has been transfer to Capital Redemption Reserve out of free reserves.
- 8 The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain arrived on Mark-to-Market basis amounting to Rs. 5.64 Lacs for the current year & 17.09 Lacs for the financial year ended 31st March 2024 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items".
- 9 The Statutory Auditors of the Company have expressed an unmodified audit opinion on the Financial Statements.
- 10 Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

Place: Mumbai
Date: 27-05-2025

For PCS Technology Limited

Ashok Kumar Patni
Vice ChairmanFor PCS Technology Limited
Sd/-
A.K. Patni
Vice Chairman

PCS TECHNOLOGY LIMITED
CONSOLIDATED BALANCE SHEET
(CIN: L74200MH1981PLC024279)

(Rs.in Lakh)

Particulars	Note	As at 31-Mar-2025	As at 31-Mar-2024
I. ASSETS			
1 Non-Current Assets			
(a) Property, plant and equipment	3	879.28	842.80
(d) Financial assets			
(i) Investments	4	0.10	0.10
(c) Other assets	5	111.80	110.96
Total non-current assets		991.18	953.86
2 Current assets			
(a) Financial assets			
(i) Investments	6	281.31	279.25
(ii) Trade receivables	7	-	-
(iii) Cash and cash equivalents	8	3,286.37	3,574.82
(iv) Other balances with banks	9	-	-
(v) Loans	9	-	-
(b) Current income tax assets (net)	10	1.44	-
(c) Other assets	11	51.78	49.45
Total current assets		3,620.89	3,903.52
TOTAL ASSETS		4,612.07	4,857.38
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Share capital	12	2,095.07	2,095.07
(b) Other equity	13	2,456.47	2,323.84
Total Equity		4,551.54	4,418.91
2 Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Long-term borrowings	14	-	389.56
(ii) Other financial liabilities	15	-	-
(b) Provisions	16	3.35	2.77
(d) Other liabilities	17	-	-
Total non- current liabilities		3.35	392.33
3 Current Liabilities			
(a) Financial liabilities			
(i) Trade and other payables	17	5.84	6.66
(b) Current income tax liabilities (net)	18	-	4.61
(c) Provisions	19	5.34	5.27
(d) Other liabilities	20	46.01	29.59
Total current liabilities		57.19	46.13
TOTAL EQUITY AND LIABILITIES		4,612.07	4,857.38



PCS TECHNOLOGY LIMITED

Consolidated Cash Flow Statement

Registered Office: Survey No. 1-A, F-1 Irani Market Compound Yerwada, Pune- 411006

(Rs.in Lakh)

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
A. Cash flow from operating activities		
Net profit after tax and extra ordinary items	134.70	102.34
Adjustments for:		
Tax Provision	53.32	35.35
OCI	(2.07)	1.09
CSR Provision	-	-
CSR Paid	-	-
Depreciation	23.54	18.76
Finance cost	38.83	40.49
Gain / Loss / Impairment on investments and sundry balances	(5.64)	(17.09)
Fixed assets written off / Profit or Loss of Sale of Fixed Assets	(0.61)	(0.98)
Interest received	(260.46)	(243.22)
Operating profit before working capital changes	(18.39)	(63.26)
Decrease/ (increase) in trade and others receivables	(1.10)	(1.29)
Decrease/ (increase) in inventories	-	-
(Decrease)/ increase in trade and other payables	11.63	0.20
Cash generated from operations	(7.85)	(64.34)
Income tax paid (net of refunds)	(54.76)	(35.35)
Net cash flow from/ (used in) operating activities	(62.61)	(99.69)
B. Cash flow from investing activities		
Purchase of fixed assets	(60.17)	(0.07)
(Purchase)/ sale of non-current investments	3.58	53.58
Bank Fixed Deposits	-	-
Proceeds from sale of fixed assets	0.75	1.55
Interest received	258.39	236.19
Net cash from/ (used in) investing activities	202.55	291.26
C. Cash from financing activities		
Repayment of borrowings (net)	(397.50)	(4.71)
Finance cost	(30.89)	(35.78)
Net cash from/ (used in) financing activities	(428.39)	(40.49)
Net increase/ (decrease) in cash and cash equivalents	(288.45)	151.07
Cash and cash equivalents at beginning of the year	3,574.82	3,423.75
Cash and cash equivalents at end of the year	3,286.37	3,574.82

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
COMPONENTS OF CASH AND CASH EQUIVALENTS AS AT		
Cash on hand	0.24	0.35
Balance with banks	82.44	136.77
Cheques on hand	-	-
Fixed deposits with banks, having original maturity of three months or less	3,203.69	3,437.70
Cash and cash equivalents at the end of the year	3,286.37	3,574.82

RECONCILIATION STATEMENT OF CASH AND BANK BALANCE

Particulars	Year ended 31-Mar-25	Year ended 31-Mar-24
Cash and cash equivalents at the end of the year as per above	82.68	137.12
Add: Balance with bank in dividend / unclaimed dividend accounts	-	-
Add: Fixed deposits with banks, having remaining maturity for less than twelve months	3,203.69	3,437.70
Add: Fixed deposits with banks (lien marked)	-	-
Less: Fixed deposit with banks, having remaining maturity for more than twelve months	-	-
Cash and bank balance as per balance sheet (refer note 13 and 14)	3,286.37	3,574.82

DISCLOSURE AS REQUIRED BY IND AS 7

Reconciliation of liabilities arising from financing activities

March 31, 2025	Opening balance	Cash flows
Short term secured borrowings	-	-
Long term secured borrowings	389.56	(397.50)
Total liabilities from financing activities	389.56	(397.50)



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PCS TECHNOLOGY LIMITED

Report on the Audit of the Standalone Financial Results of PCS Technology Ltd ("the Company") for the year ended as on March 31, 2025

Opinion:

We have audited the accompanying Standalone Financial Results of PCS TECHNOLOGY LIMITED ("the Company") for the for the quarter ended as on March 31, 2025 and year to date April 1, 2024 to March 31, 2025 (the "Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Results



Management's Responsibility for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone Financial Results that give a true and fair view of the state of affairs, profit/loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Financial Results, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of user taken on the basis of these standalone Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone Financial Results in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the Standalone IND AS Financial Results, including the disclosures, and whether the Standalone IND AS Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

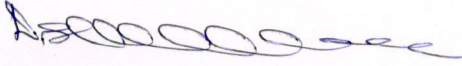
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

For Vinod K Mehta & Co.,
Chartered Accountants
(Firm Registration No. : 111508W)



Divyesh V Mehta
Partner
Membership No.:044293
Mumbai

Date: 27/05/2025

UDIN: 25044293BMLCPB4054



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PCS TECHNOLOGY LIMITED
(GROUP)**

Report on the Audit of the Consolidated Financial Results Of PCS Technology Limited ('the Group') for the year ended as on March 31, 2025

Opinion:

We have audited the accompanying Consolidated Financial Results of PCS TECHNOLOGY LIMITED (hereinafter referred to as "the Holding Company") and its subsidiary companies (the Holding Company and its subsidiary companies together referred to as 'the Group'), for the for the quarter ended as on March 31, 2025 and year to date April 1, 2024 to March 31, 2025 (the "Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a. include the annual financial results of the entities mentioned in Annexure I
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive loss and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI'), and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Act. We believe that the



audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial results

Responsibilities of Management and Board of Directors'for the Consolidated Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annualFinancial Statements.

The Holding Company's management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each entity and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

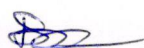


Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of user taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the entity has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's and Board of Directors of the Holding Company use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group (Holding company and subsidiaries) to cease to continue as a going concern.



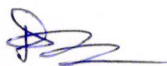
5. Evaluate the overall presentation, structure and content of the consolidated Financial Results, including the disclosures, and whether the consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its subsidiary companies to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Information other than the Consolidated Financial Results and Auditor's Report Thereon" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matter(s):

We did not audit the Financial Results of 2 subsidiaries, whose Financial Results reflect total assets of 64.40 Lakhs as at 31st March, 2025, total revenue of Rs 5.80 lakhs and net cash and cash equivalents amounting to Rs 113.34 lakhs for the year ended on that date, as considered in the Consolidated Ind AS Financial Results. These Financial Results have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated Ind AS Financial Results in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sec 143 (3) of the Act, insofar as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

For Vinod K Mehta & Co.,
Chartered Accountants
(Firm Registration No. : 111508W)



Divyesh V Mehta
Partner
Membership No.:044293
Mumbai
Date: 27/05/2025
UDIN: 25044293BMLCPC4687



Annexure I:

List of entities included in consolidated annual financial results.

1. PCS Technology Ltd (the 'Holding Company')
2. PCS Infotech Ltd (the 'Subsidiary Company')
3. PCS Positioning Systems (India) Ltd (the 'Subsidiary Company')

PCS Technology Limited

STATEMENT OF ANNUAL RELATED PARTY TRANSACTIONS

Transactions carried out with related parties referred above, in ordinary course of business:

FY: 31 March 2025

	Description	Subsidiaries Companies	Key Management Personnel	Relative of key Management Personnel	Affiliates	Total (IN Rs.)
1	Sales of goods and services	-	-	-	34,02,624	34,02,624
		(-)	(-)	(-)	(30,94,800)	(30,94,800)
2	Reimbursement of expenses paid	12,600	-	-	-	12,600
		(28,400)	(-)	(-)	(-)	(28,400)
3	Recovery of expenses received	1,10,760	-	-	-	1,10,760
		(1,60,000)	(-)	(-)	(-)	(1,60,000)
4	Dividend Paid	-	11,05,743	-	18,64,072	29,69,815
		(-)	(13,32,000)	(-)	(22,45,500)	(35,77,500)

Significant transactions carried out with related parties referred above, in ordinary course of business:

	Description	Subsidiaries Companies	Key Management Personnel	Relative of key Management Personnel	Affiliates	
1	Sales of goods and services					
	Kalpavruksh Systems Limited	-	-	-	34,02,624	
		(-)	(-)	(-)	(30,94,800)	
2	Reimbursement of expenses paid					
	Ashok Kumar Patni	12,600	-	-	-	
		(28,400)	(-)	(-)	(-)	
3	Recovery of expenses received					
	PCS Infotech Limited	1,10,760	-	-	-	
		(1,60,000)	(-)	(-)	(-)	
4	Remuneration to Directors					
		-	-	-	-	
		(-)	(-)	(-)	(-)	

5	Dividend Paid on Preference shares					
	Ashok Patni Family Trust	-	-	-	14,68,097	
		(-)	(-)	(-)	(17,68,500)	
	G K Patni	-	11,05,743	-	-	
		(-)	(13,32,000)	(-)	(-)	
	Ashoka Computer Systems Pvt Ltd	-	-	-	1,34,482	
		(-)	(-)	(-)	(1,62,000)	
	PCS Cullinet Pvt Ltd	-	-	-	1,34,482	
		(-)	(-)	(-)	(1,62,000)	
	PCS Finance Pvt Ltd	-	-	-	1,27,011	
		(-)	(-)	(-)	(1,53,000)	