

11th February, 2025

To,
BSE Limited
P.J Tower, Dalal Street
Mumbai – 400001

Security code: 517119

Subject: Integrated Filing (Financial) for the quarter & nine months ended December 31, 2024

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, as amended (amended (“SEBI Listing Regulations”) read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024 is enclosed herewith.

The above information will also be hosted on the website of the Company www.pcstech.com

Kindly take the same on record.

For PCS Technology Limited

Sandeep Patel
Company Secretary & Compliance Officer

Encls : as above

PCS TECHNOLOGY LIMITED

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

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

Corporate Office: 8th floor, Technocity Building, Plot X-5/3, Mahape, MIDC, Navi Mumbai, Maharashtra, India, 400710.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER 2024.

PART I		Standalone						Consolidated						(Rs. in lakhs)				
Sr. No.	Particulars	Quarter Ended			Nine Months Ended			Financial Year Ended			Quarter Ended			Nine Months Ended			Financial Year Ended	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	31.12.2023	31.03.2024	31.03.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations (net)	11.18	7.73	8.01	27.08	23.71	34.31	11.18	7.73	8.01	27.08	23.71	34.31	11.18	7.73	8.01	34.31	
II	Other Income	98.33	98.78	78.18	278.29	222.51	300.08	99.78	100.23	79.63	282.64	226.73	305.76	99.78	100.23	79.63	305.76	
III	Total Revenue (I+II)	109.51	106.51	86.19	305.37	246.22	334.39	110.96	107.96	87.64	309.72	250.44	340.07	110.96	107.96	87.64	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	23.97	27.24	19.52	70.78	60.14	80.86	23.97	27.24	19.52	70.78	60.14	80.86	23.97	27.24	19.52	80.86	
	(e) Finance costs	14.17	10.61	10.13	35.16	30.37	40.49	14.17	10.61	10.13	35.16	30.37	40.49	14.17	10.61	10.13	40.49	
	(f) Impairment / (Gain) on financial instruments and Exceptional Items (Refer Note No. 6)	-	(3.54)	(6.99)	(5.06)	(11.93)	(17.09)	-	(3.54)	(6.99)	(5.06)	(11.93)	(17.09)	-	(3.54)	(6.99)	(17.09)	
	(g) Depreciation and amortization expense	6.11	5.39	4.72	16.15	14.15	18.76	6.11	5.39	4.72	16.15	14.15	18.76	6.11	5.39	4.72	18.76	
	(h) Other expenses	19.72	21.60	18.08	56.37	63.09	78.27	20.01	21.71	18.48	56.89	63.99	79.35	20.01	21.71	18.48	79.35	
	Total Expenses	63.97	61.29	45.46	173.40	155.82	201.29	64.26	61.40	45.86	173.92	156.72	202.37	64.26	61.40	45.86	202.37	
V	Profit before exceptional items and tax (III-IV)	45.54	45.22	40.73	131.97	90.40	133.10	46.70	46.56	41.78	135.80	93.72	137.70	46.70	46.56	41.78	137.70	
VI	Exceptional items - income / (expense)																	
V	Profit before tax (III-VI)	45.54	45.22	40.73	131.97	90.40	133.10	46.70	46.56	41.78	135.80	93.72	137.70	46.70	46.56	41.78	137.70	
VI	Tax expense																	
	(a) Current tax	12.03	15.76	10.45	40.75	27.60	39.85	14.08	16.12	10.75	43.46	28.52	40.95	14.08	16.12	10.75	40.95	
	(b) Deferred tax	-	-	-	(1.80)	(5.60)	(5.60)	(1.80)	-	(5.60)	(1.66)	(5.60)	(5.60)	(1.80)	-	(5.60)	(5.60)	
	(b) Taxation pertaining to earlier year	(1.80)	-	(5.60)	(1.80)	(5.60)	(5.60)	(1.80)	0.14	(5.60)	(1.66)	(5.60)	(5.60)	(1.80)	0.14	(5.60)	(5.60)	
VII	Profit / (Loss) for the period from continuing operations (V-VI)	35.31	29.46	35.88	93.02	68.40	98.85	34.42	30.30	36.63	94.00	70.80	102.35	34.42	30.30	36.63	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)	35.31	29.46	35.88	93.02	68.40	98.85	34.42	30.30	36.63	94.00	70.80	102.35	34.42	30.30	36.63	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	0.56	0.55	0.20	1.67	0.60	1.24	0.56	0.55	0.20	1.67	0.60	1.24	0.56	0.55	0.20	1.24	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.14)	(0.14)	(0.05)	(0.42)	(0.15)	(0.15)	(0.14)	(0.14)	(0.05)	(0.42)	(0.15)	(0.15)	(0.14)	(0.14)	(0.05)	(0.15)	
XIII	Total Comprehensive Income for the period (XI+XII)	35.73	29.87	36.03	94.27	68.85	99.94	34.84	30.71	36.78	95.25	71.25	103.44	34.84	30.71	36.78	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	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	0.17 *	0.14 *	0.17 *	0.44 *	0.33 *	0.47	0.16 *	0.14 *	0.17 *	0.45 *	0.34 *	0.49	0.16 *	0.14 *	0.17 *	0.49	
	(2) Diluted	0.17 *	0.14 *	0.17 *	0.44 *	0.33 *	0.47	0.16 *	0.14 *	0.17 *	0.45 *	0.34 *	0.49	0.16 *	0.14 *	0.17 *	0.49	

Notes:

- The above unaudited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 11th February 2025.
- Figures for the quarter ended are balancing figures between un-audited figures upto third quarter of respective financial year and figures of half year ended of the respective financial year which were subjected 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. Since "Revenue from IT enabled services" are much lower as a result of which "Other Income" exceeds "Revenue from Operations".
- 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. Financial for the quarter have been prepared in accordance with the recognition and measurement principles of Ind-AS 34.
- 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.
- 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. Nil for the current quarter & Rs. 5.06 Lacs for the nine months ended 31st December 2024 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items".
- The Board of Directors of the Company has passed the resolution approving the redemption of 39,75,000 '9% Non-cumulative, Non-convertible, Redeemable Preference Shares ('Preference shares') in compliance with terms of issue of preference shares and the Companies Act, 2013. As per regulation 30 of SEBI Regulations, 2015, the Company vide letters dated 30th October, 2024, 12th November, 2024 and 29th January, 2025, has intimated to the Bombay Stock Exchange (BSE) on redemption of these preference shares. As per the terms of the issue 19,87,500 Preference shares (Maturing on or before 31st January 2026) were redeemed prematurely along with other 19,87,500 Preference Shares (Maturing on or before 31st January 2025) at par value i.e. Rs. 10 per preference shares. The Financial impact of decision of early redemption is reported as modification as per Ind AS and the same is Rs 3.48 Lacs which is included under Finance Cost in quarter ended Dec 2024.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

For PCS Technology Limited

Place: Mumbai
Date : 11/02/2025

For PCS Technology Limited

Ashok Kumar Patni
Vice -Chairman
DIN: 00014194

Ashok Kumar Patni
Vice Chairman



PCS TECHNOLOGY LIMITED

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

EXTRACTS OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st DECEMBER 2024.

(Rs. in lakhs)

S N	Particulars	Consolidated					
		Quarter ended			Nine Months Ended		Financial Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	110.96	107.96	87.64	309.72	250.44	340.07
2	Net Profit / (Loss) for the period before tax	46.70	46.56	41.78	135.80	93.72	137.70
3	Net Profit / (Loss) for the period after tax	34.42	30.30	36.63	94.00	70.80	102.35
4	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	34.84	30.71	36.78	95.25	71.25	103.44
5	Equity Share Capital	2,095.07	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	NA
7	Basic & Diluted Earnings Per Share (of Rs.10/-each) (not annualised*) (before extraordinary items)	0.16*	0.14*	0.17*	0.45*	0.34*	0.49

The Financial details on Standalone basis are as under

S N	Particulars	Standalone					
		Quarter ended			Nine Months Ended		Financial Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	109.51	106.51	86.19	305.37	246.22	334.39
2	Profit before tax	45.54	45.22	40.73	131.97	90.40	133.10
3	Profit after tax	35.31	29.46	35.88	93.02	68.40	98.85

- Notes:**
- 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).
 - The above unaudited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 11th February 2025.
 - Figures for the quarter ended are balancing figures between un-audited figures upto third quarter of respective financial year and figures of half year ended of the respective financial year which were subjected 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. Since "Revenue from IT enabled services" are much lower as a result of which "Other Income" exceeds "Revenue from Operations".
 - 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. Financial for the quarter have been prepared in accordance with the recognition and measurement principles of Ind-AS 34.
 - 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.
 - 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. Nil for the current quarter & Rs. 5.06 Lacs for the nine months ended 31st December 2024 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items".
 - The Board of Directors of the Company has passed the resolution approving the redemption of 39,75,000 '9% Non-cumulative, Non-convertible, Redeemable Preference Shares ('Preference shares') in compliance with terms of issue of preference shares and the Companies Act, 2013. As per regulation 30 of SEBI Regulations, 2015, the Company vide letters dated 30th October, 2024, 12th November, 2024 and 29th January, 2025, has intimated to the Bombay Stock exchange Limited (BSE) on redemption of these preference shares. As per the terms of the issue 19,87,500 Preference shares (Maturing on or before 31st January 2026) were redeemed prematurely along with other 19,87,500 Preference Shares (Maturing on or before 31st January 2025) at par value i.e. Rs. 10 per preference shares. The Financial impact of decision of early redemption is reported as modification as per Ind AS and the same is Rs 3.48 Lacs which is included under Finance Cost in quarter ended Dec 2024.
 - Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.

For PCS Technology Limited
Sd/-
Ashok kumar Patni
(Vice Chairman)
DIN:00014194

Place: Mumbai
Date: 11 Feb 2025

For PCS Technology Limited
Ashok Kumar Patni
Vice Chairman

- 1) STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

NOT APPLICABLE

- 2) OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **NOT APPLICABLE, SINCE THERE IS NO SUCH DEFAULT BY THE COMPANY**
- 3) DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **NOT APPLICABLE FOR THIS QUARTER**
- 4) STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **NOT APPLICABLE FOR THIS QUARTER**

For PCS Technology Limited

Sandeep Patel
Company Secretary & Compliance Officer

PCS TECHNOLOGY LIMITED

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

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

Corporate Office: 8th floor, Technocity Building, Plot X-5/3, Mahape, MIDC, Navi Mumbai, Maharashtra, India, 400710.

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of
PCS Technology Limited for the third quarter ended as on December 31,2024 pursuant to the
Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended.**

To,
The Board of Directors
PCS TECHNOLOGY LIMITED,
Mumbai

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of PCS Technology Limited (the "Company") for the third quarter ended as on December 31, 2024 (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").
2. This statement which is the responsibility of 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. 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 Standards on Auditing 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Divyesh Mehta
Partner

(ICAI Registration no. 111508W)
Membership Number: 044293
UDIN: 25044293BMLCMU1290



Place: Mumbai
Date: 11/02/2025

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of
PCS Technology Limited for the third quarter ended as on December 31, 2024 pursuant to the
Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended**

Review Report to
The Board of Directors
PCS TECHNOLOGY LIMITED,
Pune.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of PCS Technology Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the third quarter ended as on December 31, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:

- a) PCS Positioning Systems (India) Limited
- b) PCS InfoTech Limited, India

5. We did not review the interim financial results of the 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenue (incl. Other Income) of Rs.1.45 lakhs, total net profit/(loss) after tax of Rs(0.89) lakh for the quarter ended as on December 31, 2024. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax Rs.34.42 lakhs and Total Comprehensive Income / loss of Rs.34.84 lakh for the quarter ended as on December 31, 2024 as considered in the consolidated unaudited financial results..

These interim results have been reviewed by other auditor whose review reports have been furnished to us by the Management and our conclusion on the statements, in so far as it relates to the amounts and



disclosures included in respect of these subsidiaries is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter and the reports of the other auditors and the financial results/financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.
Chartered Accountant



Divyesh Mehta
Partner
(ICAI Registration no. 111508W)
Membership Number: 044293
UDIN: 25044293BMLCMV2714



Place: Mumbai
Date: 11/02/2025