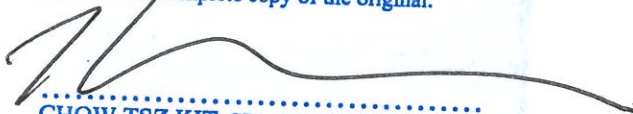


PDS CENTRAL AMERICA LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

I, the undersigned, do hereby certify that I have examined this with its original and that the same is a true and complete copy of the original.



.....
CHOW TSZ KIT CPA (Practising), ACA
Chartered Accountant
Certified Public Accountant (Practising), Hong Kong
Practising Certificate Number: P08162
Date:

14 MAY 2026

CHOW TSZ KIT
Certified Public Accountant (Practising)

PDS CENTRAL AMERICA LIMITED

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PDS CENTRAL AMERICA LIMITED

DIRECTORS' REPORT

The Directors have pleasure in submitting their annual report together with the audited financial statements for the year ended 31 March 2026.

Principal activities

The principal activities of the Company are trading of garments.

Dividends

The Directors do not recommend the payment of any dividend.

Share capital

Details of the share capital are summarised in the notes to financial statements.

Directors

The Directors during the year and up to the date of this report were:

Kanodia Krishna
Kanoi Abhishekh
Sunasara Sadikbhai Ismailbhai
Attignal Narayana Swamy Shree Shyam (Resigned on 27 March 2026)

The appointment of Directors is governed by the Company's Articles of Association.

Business review

The Company is a wholly-owned subsidiary of another body corporate. Accordingly, the Company is exempted from preparing a business review.

PDS CENTRAL AMERICA LIMITED

DIRECTORS' REPORT

Directors' material interests in transactions, arrangements and contracts that are significant in relation to the company's business

No transactions, arrangements and contracts of significance in relation to the Company's business of which the Company or any of its group companies was a party subsisted at the end of the year or at any time during the year in which any Directors of the Company had a material interest.

Directors' interests in shares and debentures of the company or specified undertaking of the company or any other associated corporation

At no time during the year was the Company or any of its group companies, a party to any arrangement to enable any of the Director of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Management contracts

No contract concerning the management and administration of the whole or any substantial part of the business of the Company was entered into or existed during the year.

Equity-linked agreements

The Company had not entered into any equity-linked agreements during the year.

Permitted indemnity provisions

The Company's Articles of Association provides that a director or former director of the Company may be indemnified out of the Company's assets against any liability incurred by the director to a person other than the Company or an associated company of the Company in connection with any negligence, default, breach of duty or breach of trust in relation to the Company or associated company (as the case may be). This Article only applies if the indemnity does not cover the liability set out in the Company's Articles. This permitted indemnity provision is in force during the year and at the time of approval of this report.

Auditor

A resolution to re-appoint the retiring auditor, Chow Tsz Kit, Certified Public Accountant (Practising), will be put at the forthcoming annual general meeting.

On behalf of the Board


Kanoo Anishekh
Director

HONG KONG,

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PDS CENTRAL AMERICA LIMITED**
(Incorporated in Hong Kong with limited liability)

Opinion

We have audited the annexed financial statements of PDS Central America Limited ("the Company"), which comprise the statement of financial position as at 31 March 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31 March 2026, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and our Auditor's Report Thereon

The Directors are responsible for the other information. The other information comprises the information included in the Directors' report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

/... to be continued

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PDS CENTRAL AMERICA LIMITED**
(Incorporated in Hong Kong with limited liability)

(Continuation)

Responsibilities of Directors for the Financial Statements

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

/... to be continued

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PDS CENTRAL AMERICA LIMITED**
(Incorporated in Hong Kong with limited liability)

(Continuation)

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

- Conclude on the appropriateness of the Directors' 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 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors 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.

The engagement partner on the audit resulting in this independent auditor's report is Chow Tsz Kit (Practising Certificate Number: P08162).



**Chow Tsz Kit
Certified Public Accountant (Practising)**

HONG KONG,

14 MAY 2026

**Room 1324, 13/F.,
Beverly Commercial Centre,
87-105 Chatham Road South,
Tsim Sha Tsui, Kowloon, Hong Kong**

PDS CENTRAL AMERICA LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 HK\$	2025 HK\$
Revenue	5(a)	-	-
Other revenue	8	572	2
Administrative and operating expenses		<u>(2,060,840)</u>	<u>(2,817,170)</u>
Loss before taxation	9	<u>(2,060,268)</u>	<u>(2,817,168)</u>
Income tax	10	<u>-</u>	<u>-</u>
Loss and total comprehensive income for the year		<u><u>(2,060,268)</u></u>	<u><u>(2,817,168)</u></u>

PDS CENTRAL AMERICA LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	2026 HK\$	2025 HK\$
Non-current assets			
Property, plant and equipment	11	1,892,677	4,874
Current assets			
Bank balances		48,242	30,120
Current liabilities			
Amount due to intermediate holding company	12	-	102,058
Amount due to a fellow subsidiary	12	5,827,349	1,526,828
Accruals and other payables		211,006	443,276
		6,038,355	2,072,162
Net current liabilities		(5,990,113)	(2,042,042)
Net liabilities		(4,097,436)	(2,037,168)
Equity			
Share capital	13	778,000	778,000
Accumulated losses		(4,875,436)	(2,815,168)
		(4,097,436)	(2,037,168)


 Kanai Abhishekh
 Director


 Sunasara Sadikbhai Ismailbhai
 Director

PDS CENTRAL AMERICA LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2026

	Share capital HK\$	Accumulated losses HK\$	Total HK\$
At 1.4.2024	778,000	2,000	780,000
Loss and total comprehensive income for the year	-	(2,817,168)	(2,817,168)
At 31.3.2025 and 1.4.2025	778,000	(2,815,168)	(2,037,168)
Loss and total comprehensive income for the year	-	(2,060,268)	(2,060,268)
At 31.3.2026	778,000	(4,875,436)	(4,097,436)

PDS CENTRAL AMERICA LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	2026 HK\$	2025 HK\$
Cash flows from operating activities		
Loss before taxation	(2,060,268)	(2,817,168)
Adjustment for:		
Depreciation	12,073	436
Interest income	(175)	-
	<u>(2,048,370)</u>	<u>(2,816,732)</u>
Operating loss before working capital changes	(2,048,370)	(2,816,732)
Decrease in accruals and other payables	(232,270)	415,276
	<u>(2,280,640)</u>	<u>(2,401,456)</u>
Net cash used in operating activities(2,280,640)(2,401,456)
Cash flows from investing activities		
Interest received	175	-
Purchase of property, plant and equipment	(1,899,876)	(5,310)
Repayment from a fellow subsidiary	-	802,374
	<u>(1,899,701)</u>	<u>797,064</u>
Net cash (used in) / generated from investing activities(1,899,701)797,064
Cash flows from financing activities		
(Repayment to) / advance from intermediate holding company	(102,058)	102,058
Advance from a fellow subsidiary	4,300,521	1,526,828
	<u>4,198,463</u>	<u>1,628,886</u>
Net cash generated from financing activities4,198,4631,628,886
Net increase in cash and cash equivalents	18,122	24,494
Cash and cash equivalents at beginning of year	30,120	5,626
Cash and cash equivalents at end of year	<u><u>48,242</u></u>	<u><u>30,120</u></u>
Analysis of cash and cash equivalents		
Bank balances	<u><u>48,242</u></u>	<u><u>30,120</u></u>

PDS CENTRAL AMERICA LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 General information

The Company is a private company incorporated and domiciled in Hong Kong with limited liabilities, its registered office and principal place of business at 7/F., Park Fook Industrial Building, 615-617 Tai Nan West Street, Cheung Sha Wan, Kowloon, Hong Kong.

The Directors consider that the immediate holding company is PDS Sourcing Limited, a private company incorporated in Mauritius.

The Directors consider that the intermediate holding company is Multinational Textile Group Limited, a private company incorporated in Mauritius.

PDS Limited, a company incorporated in India and the shares are listed on the Bombay Stock Exchange (Stock code: 538730) and National Stock Exchange of India (Stock code: PDSL), is the Company's ultimate holding company.

The principal activities of the Company are trading of garments.

2 Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance.

3 Basis of preparation

- a These financial statements have been prepared under the historical cost convention.
- b The Company is inactive since incorporation. The immediate holding company has confirmed its present intention to provide financial support to the Company to enable it to meet its liabilities as and when they fall due and to enable the Company to continue business for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.
- c As at 31 March 2026, there was a deficit on Shareholder's funds of HK\$4,097,436.

The holding company has confirmed its present intention to provide financial support to the Company to enable it to meet its liabilities as and when they fall due and to enable the Company to continue business for the foreseeable future. Accordingly, these financial statements have been prepared on a going concern basis.

PDS CENTRAL AMERICA LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026**

4 Adoption of new and revised Hong Kong Financial Reporting Standards

The Company has not applied the new or revised HKFRSs that have been issued but are not yet effective. The Company is in the process of making an assessment of what the impact of these amendments and new standards is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

5 Significant accounting policies

a Revenue

The Company has no revenue during the year.

b Receivables

A receivable is recognised when the Group's right to consideration is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. Receivables are stated at amortised cost using the effective interest method less allowance for credit losses.

c Payables

Payables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method.

d Cash and cash equivalents

Cash and cash equivalents include cash in hand, bank balances and deposits and other short-term highly liquid investments with original maturities of three months or less.

e Income tax

Income tax expense represents the sum of current tax and deferred tax.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

PDS CENTRAL AMERICA LIMITED

NOTES TO THE FINANCIAL STATEMENTS - Continued FOR THE YEAR ENDED 31 MARCH 2026

5 Significant accounting policies - Continued

e Income tax - Continued

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Tax rates enacted or substantively enacted at the end of the reporting period are used to determine deferred tax.

Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

f Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Assets are depreciated over their estimated useful lives and after taking into account their estimated residual values, using the straight-line method at the following annual rate:

IT equipment	33.33%
--------------	--------

The residual values, useful lives and depreciation method are reviewed and adjusted, if appropriate, at the end of each reporting period.

The gain or loss arising from the derecognition of an item of property, plant and equipment is the difference between the net sale proceeds and the carrying amount of the relevant asset and is recognised in profit or loss.

g Impairment of non-financial assets

At the end of each reporting period, assets, other than financial assets, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. When an indication of impairment exists, the Company estimates the asset's recoverable amount, being the higher of the asset's fair value less costs to sell and its value in use. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount in profit or loss. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

An impairment loss recognised in prior year for an asset is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised. Reversals of impairment losses are credited to profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026

5 Significant accounting policies - Continued

h Foreign currencies

The financial statements are presented in Hong Kong dollar, which is the same as the functional currency of the Company. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Exchange differences arising on the translation of non-monetary items carried at fair value are included in profit or loss except for differences arising on the translation of non-monetary items in respect of which gains and losses are recognised directly in other comprehensive income, in which cases, the exchange differences are also recognised directly in other comprehensive income.

i Related parties

i A person, or a close member of that person's family, is related to the Company if that person:

a has control or joint control over the Company;

b has significant influence over the Company; or

c is a member of the key management personnel of the Company or the Company's parent.

ii An entity is related to the Company if any of the following conditions applies:

a The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

b One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

c Both entities are joint ventures of the same third party.

d One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

e The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company.

f The entity is controlled or jointly controlled by a person identified in (i).

g A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

h The entity, or any member of a group of which it is a part, provides key management personnel services to the Company or to the parent of the Company.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

PDS CENTRAL AMERICA LIMITED

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026

6 Critical accounting estimates and judgements

The Company makes estimates, assumptions and judgements as appropriate in the preparation of the financial statements. These estimates and judgements are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and will, by definition, seldom equal the actual results. The estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next year.

7 Directors' remuneration

No emolument was paid or payable during the year to any Directors. (2025: Nil)

8 Other revenue

	2026 HK\$	2025 HK\$
Interest income	175	-
Exchange gain	397	2
	<u>572</u>	<u>2</u>

9 Loss before taxation

Loss before taxation is arrived at after charging the following items:

	2026 HK\$	2025 HK\$
Auditor's remuneration	8,800	8,000
Depreciation	12,073	436
Staff costs including Directors' emoluments: Salaries and allowances	<u>705,758</u>	<u>614,182</u>

PDS CENTRAL AMERICA LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026**

10 Income tax

- a No Hong Kong profits tax has been provided in the financial statements as no assessable profits was earned during the year. (2025: No provision)
- b The reconciliation between income tax expense and accounting loss of the Company in the financial statements is as follows:

	2026 HK\$	2025 HK\$
Loss before taxation	<u>(2,060,268)</u>	<u>(2,817,168)</u>
Notional tax at the applicable tax rate of 16.5%	(339,944)	(464,832)
Tax effect of unrecognised tax losses	<u>339,944</u>	<u>464,832</u>
	<u>-</u>	<u>-</u>

- c At the end of the reporting period, the Company had unused tax losses of HK\$4,877,436 (2025: HK\$2,817,168). These tax losses are available for carry-forward and may be offset against future taxable profits of the respective entity in which they originated. Deferred tax assets of approximately HK\$805,000 (2025: HK\$465,000) have not been recognised in respect of these unused tax losses as it is not considered probable that sufficient taxable profits will be available in the near future for these unused tax losses to be utilised.

11 Property, plant and equipment

	2026 HK\$	2025 HK\$
IT equipment, at cost		
Balance b/f	5,310	-
Additions	1,899,876	5,310
Balance c/f	<u>1,905,186</u>	<u>5,310</u>
Accumulated depreciation		
Balance b/f	436	-
	12,073	436
Balance c/f	<u>12,509</u>	<u>436</u>
Carrying amounts		
Balance c/f	<u>1,892,677</u>	<u>4,874</u>

PDS CENTRAL AMERICA LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026**

12 Amounts due to fellow subsidiaries / intermediate holding company

The amounts are unsecured, interest-free and repayable on demand.

13 Share capital

	2026 HK\$	2025 HK\$
Issued and fully paid: 100,000 ordinary shares of US\$100,000	778,000	778,000

14 Related party transactions

In addition to those related party transactions and balances disclosed elsewhere in the financial statements, the Company does not have other significant transactions with its related parties.

Key management personnel compensation

The key management personnel of the Company comprises all Directors, details of their emoluments were disclosed in note 7.

15 Capital management

The Company's objectives when managing capital are to safeguard its ability to continue as a going concern. The Directors regard total equity as capital, for capital management purposes.

The Company manages capital by regularly monitoring its current and expected liquidity requirements rather than using debt/equity ratio analysis.

PDS CENTRAL AMERICA LIMITED

NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026

16 Financial instruments

a Categories of financial instruments

	2026 HK\$	2025 HK\$
Financial assets		
Financial assets at amortised costs	48,242	30,120
Financial liabilities		
Financial liabilities at amortised costs	6,038,355	2,072,162

b Financial risk management

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and interest rate risk. The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial performance.

i Credit risk

The carrying amounts of bank balances included in the statement of financial position represent the Company's maximum exposure to credit risk in relating to the Company's financial assets.

The credit risk on bank balances is limited because the counterparty is a licensed bank in Hong Kong with high credit-ratings.

ii Liquidity risk

All the Company's financial liabilities are due less than one year.

The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

iii Interest rate risk

The Company has no significant interest-bearing liability during the period, even at the end of reporting period.

PDS CENTRAL AMERICA LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 31 MARCH 2026**

16 Financial instruments - Continued

c Fair values

The Directors have considered that the carrying amounts of all financial assets and liabilities approximated to their fair values at 31 March 2026 and 31 March 2025.

17 Approval of financial statements

The financial statements were approved and authorised for issue by the Board of Directors on

14 MAY 2026