



PHILLIPOS & Co.

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

CHARTERED ACCOUNTANTS

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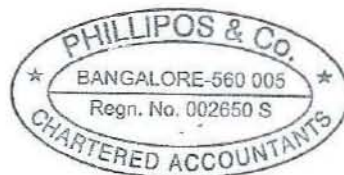
LIMITED REVIEW REPORT

To

Board of directors of Pecos Hotels and Pubs Limited

1. We have reviewed the accompanying statement of unaudited financial results of Pecos Hotels and Pubs Limited ("the Company) for the period ended 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conduct our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Internal 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 financial statements are free from misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Phillipos & Co.,
Chartered Accountants
FRN: 002650S



Joe James
Partner

M. No. 251076

UDIN: 22251076BCRRDY8423

Place: Bengaluru

Date: 10th November, 2022

Statement of Assets and Liabilities as at 30th September, 2022

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

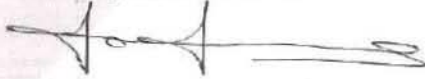
	As at 30th September, 2022	As at 31st March, 2022
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	130.99	130.99
Reserves and surplus	324.43	230.40
Current liabilities		
Trade payables	18.25	19.96
Other current liabilities	10.01	14.18
Short-term provisions	0.65	3.59
TOTAL	484.33	399.12
ASSETS		
Non-current assets		
Property, plant and equipment	159.09	152.66
Capital work-in-progress	-	15.75
Deferred tax assets (net)	14.06	14.74
Long-term loans and advances	103.00	103.26
Current assets		
Inventories	1.32	4.09
Trade receivables	2.00	2.06
Cash and cash equivalents	197.28	85.33
Short-term loans and advances	2.74	19.16
Other current assets	4.84	2.06
TOTAL	484.33	399.12

As per our report of even date

For Phillipos and Co

Chartered Accountants

Firm Registration Number : 002650 S



Joe James

Partner

Membership Number : 251076

UDIN : 22251076BCRRDY8423

For and on behalf of the Board of Directors



[Liam Norman Timms]

Whole Time Director

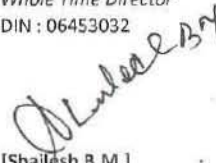
DIN : 06453032



[Pradosh Dhanraj]

Director

DIN : 08424421



[Shailesh B.M.]

Chief financial officer



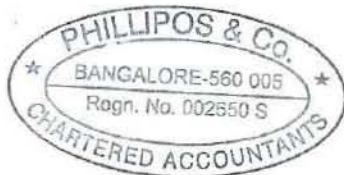
[Rajiv Kumar Sharma]

Company Secretary



Date : 10th November, 2022

Place : Bengaluru



Registered Office:

Corporate Office:

CIN:

Email :

Website:

34, Rest House Road, Bangalore - 01

Guardian House, 139, Infantry Road, Bangalore -01

L55101KA2005PLC035603 Tel: 080-25580971

contact@pecospub.com, pecoshotels@gmail.com

www.pecospub.com

PECOS HOTELS AND PUBS LIMITED

Statement of Unaudited financial results for the half Year ended 30th September, 2022

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

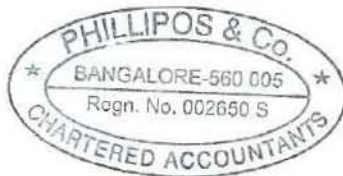
Particulars	6 Months Ended		Year ended	
	Period ended 30th September, 2022	Period ended 31st March, 2022	Period ended 30th September, 2021	Year ended 31st March, 2022
	Unaudited	Audited	Unaudited	Audited
REVENUE				
Revenue from operations	475.79	291.48	24.45	315.93
Other income	2.78	1.36	0.44	1.80
Revenue from operations (net)	478.57	292.83	24.89	317.73
TOTAL REVENUE	478.57	292.83	24.89	317.73
EXPENSES				
Purchases of stock-in-trade	171.35	105.09	6.65	111.73
Changes in inventories	2.78	-4.09	1.12	-2.98
Employee benefits expense	81.66	70.94	26.20	97.14
Depreciation and amortisation expense	10.54	11.30	11.16	22.46
Other expenses	117.53	80.46	22.06	102.51
TOTAL EXPENSES	383.85	263.69	67.18	330.87
Profit / (Loss) before extraordinary & exceptional items and tax	94.72	29.15	(42.29)	(13.14)
Extraordinary items - gain / (loss)				
Exceptional items - gain / (loss)				
Profit / (Loss) before tax	94.72	29.15	(42.29)	(13.14)
Tax expense:				
Current tax expense relating to prior year				
Deferred tax expense / (income)	0.68	(0.15)	0.93	0.78
PROFIT FOR THE YEAR	94.03	29.30	(43.22)	(13.92)
Earnings per share (of Rs.10 each)				
Basic	7.18	2.24	(3.30)	(1.06)
Diluted	7.18	2.24	(3.30)	(1.06)

As per our report of even date
For Phillipos and Co
Chartered Accountants
Firm Registration Number : 002650 S

Joe James
Partner

Membership Number : 251076
UDIN : 22251076BCRRDY8423

Date : 10th November, 2022
Place : Bengaluru



For and on behalf of the Board of Directors

[Liam Norman Timms]
Whole Time Director
DIN : 06453032

[SHAKESH B.M.]
Chief financial officer

[Pradosh Dhanraj]
Director
DIN : 08424421

[Rajiv Kumar Sharma]
Company Secretary



Registered Office: # 34, Rest House Road, Bangalore - 01
Corporate Office: Guardian House, 139, Infantry Road, Bangalore -01
CIN: L55101KA2005PLC035603 Tel: 080-25580971
Email : contact@pecospub.com, pecoshotels@gmail.com
Website: www.pecospub.com

	As at 30th September, 2022	As at 31st March, 2022
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	94.72	(13.14)
Adjustments for:		
Depreciation and amortisation expenses	10.54	22.46
Prior period items	-	-
(Profit)/Loss on fixed assets sold, scrapped, etc. (net)	-	-
Interest income	(2.78)	(1.80)
Interest expense	-	-
	7.76	20.66
Cash Generated from operations before working capital changes	102.48	7.52
Adjustments for:		
(Increase)/decrease in inventories	2.78	(2.98)
(Increase)/decrease in trade receivables	0.05	0.72
(Increase)/decrease in short-term loans and advances	16.42	26.26
(Increase)/decrease in long-term loans and advances	0.26	2.96
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	(0.00)	0.59
Increase/(decrease) in trade payables	(1.71)	(10.50)
Increase/(decrease) in other current liabilities	(4.17)	2.09
Increase/(decrease) in short-term provisions	(2.04)	1.70
	10.69	20.34
Cash generated from operations	113.17	28.36
Taxes paid (net of refunds)	-	-
Net cash generated from operating activities - [A]	113.17	28.36
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of tangible/intangible assets	1.22	-
Sale proceeds of tangible/intangible assets	-	-
Interest received	-	2.76
Net cash generated/(used in) from investing activities - [B]	1.22	2.76
C CASH FLOW FROM FINANCING ACTIVITIES:		
Amounts borrowed during the year	-	-
Borrowings taken / (repaid) net	-	-
Share application money received / (repaid / transferred) net	-	-
Interest paid	-	-
Dividends paid	-	-
Dividend distribution tax paid	-	-
Net cash used in financing activities - [C]	-	-
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	111.95	31.12
Cash and cash equivalents at the beginning of the year	85.33	54.21
Cash and cash equivalents at the end of the year	197.28	85.33
Cash and cash equivalents comprise of:		
Cash on hand	7.13	2.90
Cheques, drafts on hand	-	-
Balances with banks:		
In current accounts	25.04	27.32
Term deposits with original maturity of less than three months	165.11	55.11
	197.28	85.33

Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements"
- Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

As per our report of even date
For Phillipos and Co
Chartered Accountants
Firm Registration Number : 002650 S

For and on behalf of the Board of Directors

Joe James
Partner
Membership Number : 251076
UDIN : 22251076BCRRDY8423

[Liam Norman Timms]
Whole Time Director
DIN : 06453032
[Shailosh B. M.]
Chief financial officer

[Pradosh Dhanraj]
Director
DIN : 08424471

[Rajiv Kumar Sharma]
Company Secretary

Date : 10th November, 2022
Place : Bengaluru



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Notes to the Financial Results:

1. The Company is operating in "Hospitality Services" segment.
2. The above results were reviewed by the audit committee and were approved and taken on record by Board of Directors at their meeting dated 10.11.2022.
3. The figures of the previous periods have been regrouped/rearranged wherever necessary, to make them comparable with those of the current period.
4. The figures of the period ended 31st March, 2022 are the balancing figures between the audited figure in respect of the entire financial year 2021-22 and unaudited figure for the period ended 30th September, 2021.
5. The above financial results are available on the website of the Company i.e., <http://www.pecospub.com/>.
6. The Company has prepared books of accounts in accordance with the accounting standards applicable for standalone financial statements. The Company has not adopted the Indian Accounting Standards (Ind AS) in terms of exemption available to companies
7. The Company does not have separate reportable segments as per the Accounting Standard 17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2014

As per our report of even date
For Phillipos and Co
Chartered Accountants
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Date : 10th November, 2022
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