



November 10, 2025

HOTELS & PUBS LTD.

To,
The Secretary,
Listing Department, BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Sir,

Sub: Integrated Filing (Financial) for the Half Year ended September 2025
Ref.: Scrip Code: 539273; Scrip ID: PECOS

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the half year ended 30th September, 2025.

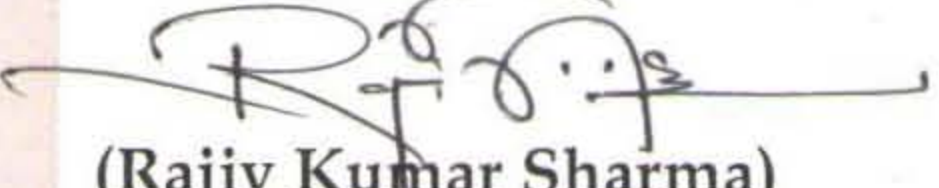
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015, the Board of Directors at its meeting held on 10th November, 2025 have approved and taken on record, Inter alia, the unaudited financial results (standalone) of the company for the Half Year ended 30th September, 2025.

A Copy of the results along with Limited Review Report of the auditors of the company, as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015, is enclosed herewith.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we would like to inform that the meeting of the Board of Directors of the Company commenced at 02.00 P.M. and concluded at 3.00 P.M.

This is for your information and records.

Yours faithfully,
For Pecos Hotels and Pubs Limited


(Rajiv Kumar Sharma)
Company Secretary & Compliance Officer



Encl: As above

Registered Office	: # 34, Rest House Road, Bangalore - 01
Corporate Office	: Guardian House, 139, Infantry Road, Bangalore - 01
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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable as per Regulation 15 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the compliance with the Corporate Governance Provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para-C, D and E of Schedule V shall not apply, in respect of –

The Listed Entity, having paid up equity share capital not exceeding rupees Ten Crores and Net worth not exceeding rupees Twenty-Five Crore, as on the last day of the Previous financial year;

The Listed Entity which has listed its specified securities on the SME Exchange.

Since our Company does not have paid up equity and Net Worth of minimum level as per above referred regulation and it is listed under BSE SME Platform. Therefore, our Company is not required to submit Related Party Transactions disclosure as required under Regulation 23(9) of the SEBI (LODR) Regulations, 2015.

E. 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



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PHILLIPOS GEORGE & Co.

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

CHARTERED ACCOUNTANTS

Mobile : 70191 67754
Landline : (080) 4125 1474
e-mail : phillipos18@gmail.com
info@philliposgeorge.com
url : www.philliposgeorge.com

Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

Board of directors

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, 2025. 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 Phillippos George & Co.,

Chartered Accountants

FRN: 002650S



Joe James

Partner

M. No. 251076

UDIN: 25251076BMMJEB1200

Place: Bengaluru

Date: 10th November, 2025



HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED

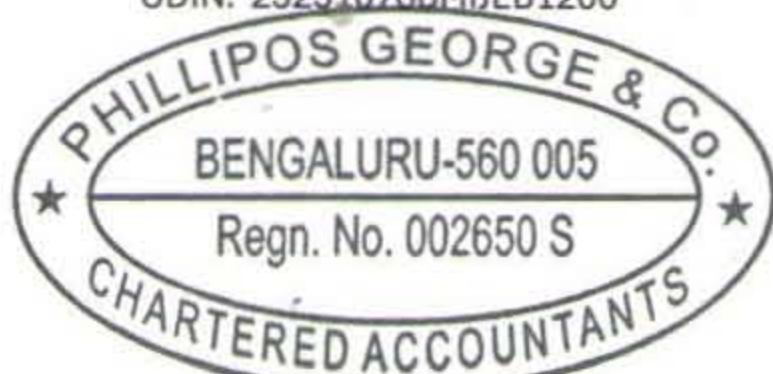
CIN:L55101KA2005PLC035603

Statement of Assets and Liabilities as at 30th September 2025

(Rs in Lakhs)			
(All amounts are in Indian Rupees, unless otherwise stated)			
	Note	As at 30th September, 2025	As at 31st March, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	130.99	130.99
Reserves and surplus	2	557.10	527.39
Current liabilities			
Trade payables	3(a)		
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises and small enterprises		30.66	32.15
Other current liabilities	3(b)	23.82	24.25
Short-term provisions	4	18.99	53.89
TOTAL		761.56	768.67
ASSETS			
Non-current assets			
Property, plant and equipment	5		
Property, plant and equipment		199.17	150.67
Intangible assets			
Capital work-in-progress			
Deferred tax assets (net)		7.25	14.20
Long-term loans and advances	6	110.50	104.75
Current assets			
Inventories	7	10.69	10.69
Trade receivables	8	1.71	2.90
Cash and cash equivalents	9	392.79	423.01
Short-term loans and advances	10	24.46	49.23
Other current assets	11	14.99	13.22
TOTAL		761.56	768.67
Accounting policies and other notes	17		

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

CA Joe James
Partner
Membership Number : 251076
UDIN: 25251076BMJE1200



Bengaluru :
Date : 10th November, 2025

For and on behalf of the Board of Directors

[Mam Norman Timms]
Whole Time Director
DIN : 06453032

[Geenon Lopes]
Chief financial officer

Bengaluru :
Date : 10th November, 2025

[Pradosh Dhanraj]
Director
DIN : 08424421

[Rajiv Kumar Sharma]
Company Secretary



Registered Office
Corporate Office
CIN
Email
Website

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HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED

CIN:L55101KA2005PLC035603

Statement of Standalone Audited Financial Result for the Half Year and Year ended 30th September, 2025

(Rs in Lakhs)

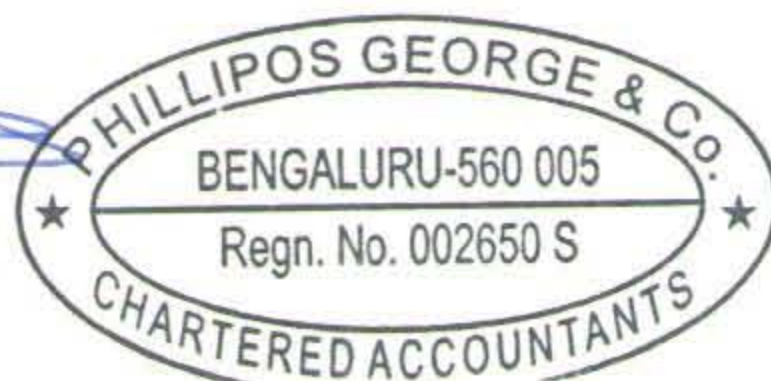
(All amounts are in Indian Rupees, unless otherwise stated)

Particulars	Note	Period ended	Period ended	Period ended	Year ended	Year ended
		30th September, 2025	31st March, 2025	30th September, 2024	31st March, 2025	31st March, 2024
		Unaudited	Audited	Unaudited	Audited	Audited
REVENUE						
Revenue from operations	12	580.16	516.51	538.80	1055.32	971.77
Other income	13	18.07	15.01	12.75	27.76	23.75
Revenue from operations (net)		598.23	531.52	551.55	1083.07	995.53
TOTAL REVENUE		598.23	531.52	551.55	1083.07	995.53
EXPENSES						
Cost of materials consumed		-	-	-	-	-
Purchases of stock-in-trade		220.53	178.82	183.82	362.64	332.18
Changes in inventories	14	-	-5.55	1.74	(3.80)	(0.81)
Employee benefits expense	15	112.78	125.27	101.74	227.02	221.70
Finance costs		-	-	-	0.00	-
Depreciation and amortisation expense	5	12.56	10.43	10.58	21.01	19.86
Other expenses	16	152.27	150.29	134.08	284.37	263.39
TOTAL EXPENSES		498.14	459.26	431.97	891.23	836.32
Profit / (Loss) before extraordinary & exceptional items and tax		100.09	72.25	119.58	191.84	159.21
Extraordinary items - gain / (loss)		-	-	-	-	-
Exceptional items - gain / (loss)		-	-	-	-	-
Profit / (Loss) before tax		100.09	72.25	119.58	191.84	159.21
Tax expense:						
Current tax expense for current year		17.58	19.11	30.06	49.17	45.90
Current tax expense relating to prior year		-	(2.61)	-	(2.61)	(0.64)
Deferred tax expense / (income)		6.95	(2.16)	4.40	2.24	-2.38
PROFIT FOR THE YEAR		75.56	57.92	85.12	143.04	116.33
Earnings per share (of Rs.10 each)						
Basic		5.77	4.42	6.50	10.92	8.88
Diluted		5.77	4.42	6.50	10.92	8.88

Significant accounting policies and notes to accounts 17
The accompanying notes are an integral part of these financial statements

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

CA Joe James
Partner
Membership Number : 251076
UDIN: 25251076BMUEB1200



For and on behalf of the Board of Directors

[Liam Norman Timms]
Whole Time Director
DIN : 06453032

[Pradosh Dhanraj]
Director
DIN : 08424421

[Geenon Lopes]
Chief financial officer

[Rajiv Kumar Sharma]
Company Secretary

Bengaluru
Date : 10th November, 2025



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HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED
Cash Flow Statement as on 30th September 2025

CIN:L55101KA2005PLC035603

	(Rs in Lakhs)	
	As at 30th September, 2025	As at 31st March, 2025
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	100.09	191.84
Adjustments for:		
Depreciation and amortisation expenses	12.56	21.01
(Profit)/Loss on fixed assets sold, scrapped, etc. (net)	-	-
Interest income	(18.07)	(27.56)
Bad debts/advances written off & provision made	-	-
Interest expense	(5.51)	(6.55)
Cash Generated from operations before working capital changes	94.55	185.29
Adjustments for:		
(Increase)/decrease in inventories	-	(3.80)
(Increase)/decrease in trade receivables	1.19	(1.60)
(Increase)/decrease in short-term loans and advances	24.77	0.49
(Increase)/decrease in long-term loans and advances	(5.75)	(1.03)
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	(1.77)	(0.71)
Increase/(decrease) in trade payables	(1.50)	5.53
Increase/(decrease) in other current liabilities	(0.43)	5.27
Increase/(decrease) in short-term provisions	(34.91)	(0.63)
	(18.39)	3.51
Cash generated from operations	76.19	188.81
Taxes paid (net of refunds)	(17.58)	(62.42)
Net cash generated from operating activities - [A]	58.61	126.39
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of tangible/intangible assets	(61.06)	(16.61)
Sale proceeds of tangible/intangible assets	-	-
Investment in new outlets	-	-
Investment in bank deposits (having original maturity more than 3 months)	-	-
Redemption/maturity of bank deposits (having original maturity more than 3 months)	-	-
Interest received	18.07	30.04
Net cash generated/(used in) from investing activities - [B]	(42.98)	13.42
C CASH FLOW FROM FINANCING ACTIVITIES:		
Amounts borrowed during the year	-	-
Borrowings taken / (repaid) net	-	-
Interest paid	-	-
Dividends paid	(45.85)	(39.30)
Dividend distribution tax paid	-	-
Net cash used in financing activities - [C]	(45.85)	(39.30)
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	(30.22)	100.51
Cash and cash equivalents at the beginning of the year	423.01	322.49
Cash and cash equivalents at the end of the year	392.79	423.01
Cash and cash equivalents comprise of:		
Cash on hand	0.66	0.87
Balances with banks:		
In current accounts	27.71	32.72
Term deposits with original maturity of less than three months	364.42	389.42
	392.79	423.01

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 **Phillippos George and Co**
Chartered Accountants
Firm Registration Number : 002650 S

CA Joe James
Partner
Membership Number : 251076
UDIN : 25251076BMUEB1200

For and on behalf of the Board of Directors

[Liam Norman Timms]
Whole Time Director
DIN : 06453032

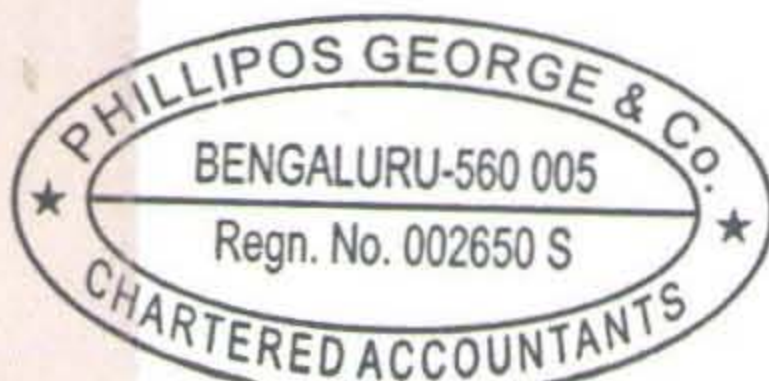
[Georgios Lopes]
Chief financial officer

Bengaluru
Date : 10th November, 2025

[Pradosh Dhanraj]
Director
DIN : 08424421

[Rajiv Kumar Sharma]
Company Secretary

Bengaluru
Date : 10th November, 2025



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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 10.11.2025.
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, 2025 are the balancing figures between the audited figure in respect of the entire financial year 2024-25 and unaudited figure for the period ended 30th September, 2025.
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 George and Co
Chartered Accountants
Firm Registration Number: 002650S



Joe James
Partner
Membership Number: 251076
UDIN: 25251076BMMIJB1200

For and on behalf of the Board of Directors



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Whole Time Director
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[Rajiv Kumar Sharma]
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Date: 10th November, 2025
Place: Bengaluru

