



HOTELS & PUBS LTD.

November 8, 2023

To,
Listing Department,
The Bombay Stock Exchange,
Phirozee Jeejeebhoy Towers,
Dalal Steet Fort, Mumbai – 400 001.

Dear Sir/Madam,

**Subject: Unaudited Financial Results (Standalone) for the Half Year ended
September 2023.**

Ref.: Security ID: PECOS; Security Code: 539273

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015, the Board of Directors at its meeting held on 8th November, 2023 have approved and taken on record, Inter alia, the unaudited financial results (standalone) of the company for the Half Year ended 30th September, 2023.

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 11.30 A.M. and concluded at 1.30 P.M.

Kindly acknowledge receipt of the same.

Thanking You,
Yours Sincerely,

For Pecos Hotels and Pubs Limited

Rajiv Kumar Sharma

(Company Secretary & Compliance Officer)



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



PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

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

BSNL : (080) 25467223, 25467224
AIRTEL : (080) 41251474
e-mail : phillipos18@gmail.com
url : www.phillipos.co.in

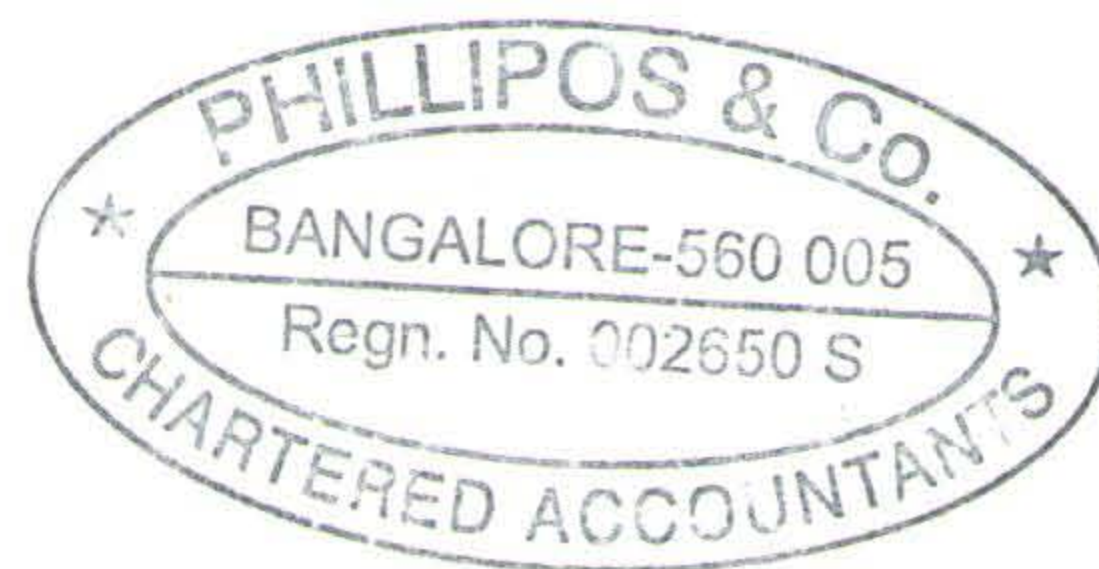
LIMITED REVIEW REPORT

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, 2023. 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 & Co.,
Chartered Accountants
FRN: 002650S



Joe James
Partner

Membership No. 251076
UDIN: 23251076BGTOFJ7798

Place: Bengaluru

Date: 8th November, 2023

**PECOS HOTELS AND PUBS LIMITED**

CIN:L55101KA2005PLC035603

Statement of Assets and Liabilities as at 30th September, 2023

HOTELS & PUBS LTD.

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

	As at 30th September, 2023	As at 31st March, 2023
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	130.99	130.99
Reserves and surplus	376.71	346.60
Current liabilities		
Trade payables	27.81	21.95
Other current liabilities	17.06	15.53
Short-term provisions	26.61	16.38
TOTAL	579.18	531.46
ASSETS		
Non-current assets		
Property, plant and equipment	163.81	171.98
Capital work-in-progress	-	-
Deferred tax assets (net)	13.03	14.06
Long-term loans and advances	103.50	103.42
Current assets		
Inventories	8.82	6.08
Trade receivables	0.53	2.05
Cash and cash equivalents	261.25	214.44
Short-term loans and advances	15.15	11.47
Other current assets	13.09	7.95
TOTAL	579.18	531.46

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 :23251076BGTOFJ7798

For and on behalf of the Board of Directors

[Liam Norman Timms]

Whole Time Director

DIN : 06453032

[Geonon Lopes]

Chief financial officer

[Pradosh Dhanraj]

Director

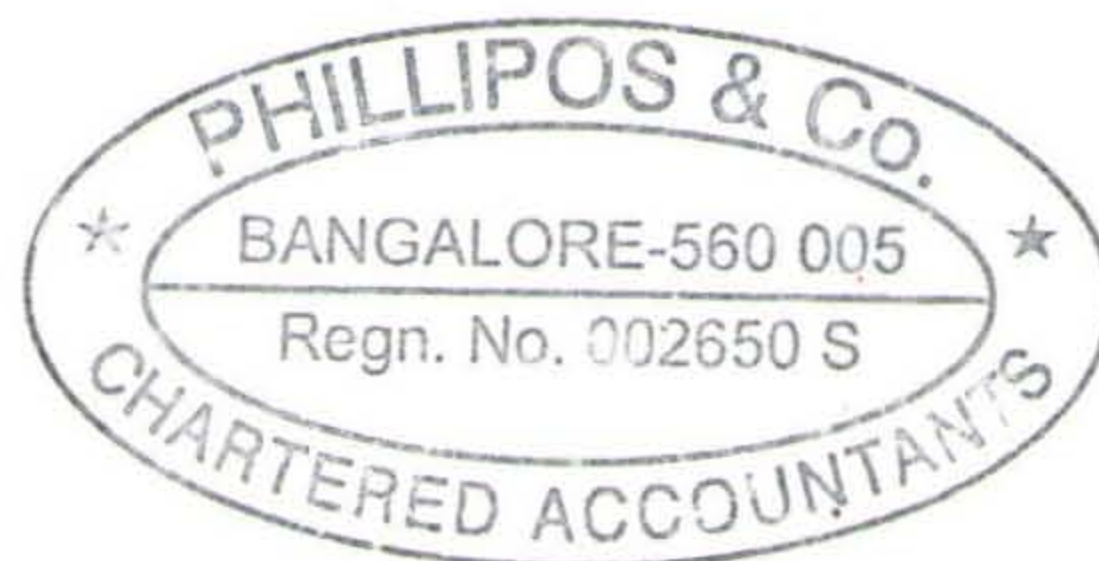
DIN : 08424421

[Rajiv Kumar Sharma]

Company Secretary

Date : 8th November, 2023

Place : Bengaluru

**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

**PECOS HOTELS AND PUBS LIMITED**

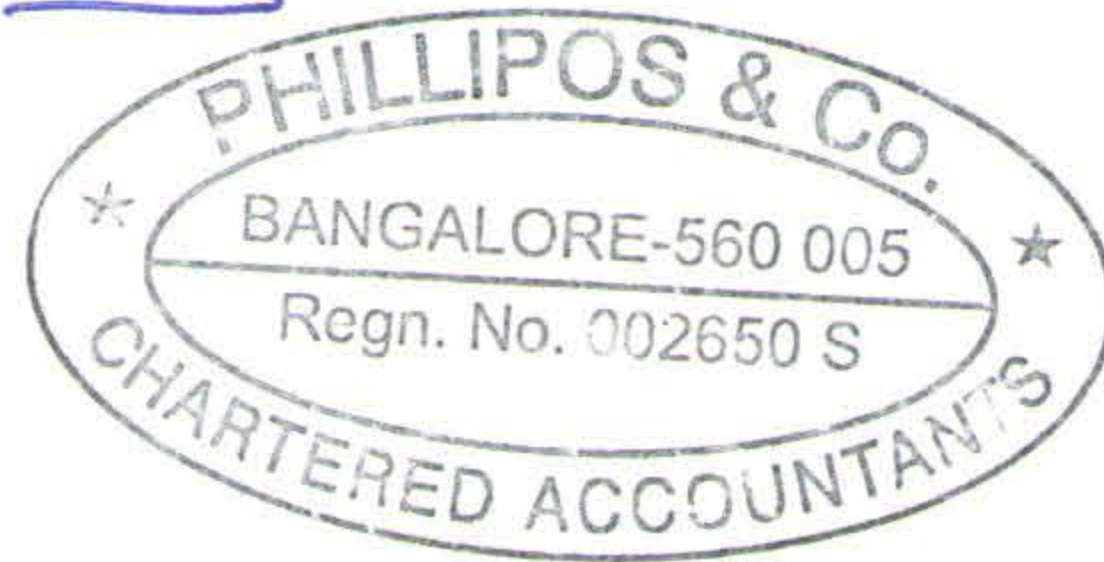
Statement of Unaudited financial results for the half Year ended 30th September, 2023

*(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)***HOTELS & PUBS LTD.**

Particulars	6 Months Ended		Year ended	
	Period ended 30th September, 2023	Period ended 31st March, 2023	Period ended 30th September, 2022	Year ended 31st March, 2023
	Unaudited	Audited	Unaudited	Audited
REVENUE				
Revenue from operations	489.02	405.79	475.79	881.58
Other income	8.34	6.91	2.78	9.69
Revenue from operations (net)	497.36	412.70	478.57	891.27
TOTAL REVENUE	497.36	412.70	478.57	891.27
EXPENSES				
Purchases of stock-in-trade	167.52	141.32	171.35	312.67
Changes in inventories	(2.74)	(4.77)	2.78	-1.99
Employee benefits expense	88.49	101.71	81.66	183.37
Depreciation and amortisation expense	9.77	14.94	10.54	25.48
Other expenses	139.83	125.28	117.53	242.81
TOTAL EXPENSES	402.86	378.48	383.86	762.34
Profit / (Loss) before extraordinary & exceptional items and tax	94.50	34.22	94.71	128.93
Extraordinary items - gain / (loss)				-
Exceptional items - gain / (loss)				-
Profit / (Loss) before tax	94.50	34.22	94.71	128.93
Tax expense:				
Current tax expense relating to prior year	24.06	12.48	-	12.48
Deferred tax expense / (income)	1.04	(0.45)	0.68	0.23
PROFIT FOR THE YEAR	69.40	22.19	94.03	116.22
Earnings per share (of Rs.10 each)				
Basic	5.30	1.69	7.18	8.87
Diluted	5.30	1.69	7.18	8.87

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 :23251076BGTOFJ7798



For and on behalf of the Board of Directors

[Liam Norman Timms]
Whole Time Director
DIN : 06453032

[Seenon Lopes]
Chief financial officer

[Pradosh Dhanraj]
Director
DIN : 08424421

[Rajiv Kumar Sharma]
Company Secretary

Date : 8th November,2023
Place : Bengaluru

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



PECOS HOTELS AND PUBS LIMITED

CIN:L55101KA2005PLC035603

Cash Flow Statement For the Year Ended 30th September, 2023

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

HOTELS & PUBS LTD.

	As at 30th September, 2023	As at 31st March, 2023
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	94.50	128.92
Adjustments for:		
Depreciation and amortisation expenses	9.77	25.48
Prior period items	-	-
(Profit)/Loss on fixed assets sold, scrapped, etc. (net)	-	-
Interest income	(8.34)	(9.16)
Interest expense	-	-
	1.43	16.32
Cash Generated from operations before working capital changes	95.93	145.24
Adjustments for:		
(Increase)/decrease in inventories	(2.74)	(1.99)
(Increase)/decrease in trade receivables	1.52	0.00
(Increase)/decrease in short-term loans and advances	(0.18)	15.79
(Increase)/decrease in long-term loans and advances	(0.08)	(0.16)
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	1.14	(1.71)
Increase/(decrease) in trade payables	5.86	1.99
Increase/(decrease) in other current liabilities	1.53	1.35
Increase/(decrease) in short-term provisions	(13.84)	0.31
	(6.79)	15.59
Cash generated from operations	89.14	160.83
Taxes paid (net of refunds)	(3.50)	(7.65)
Net cash generated from operating activities - [A]	85.64	153.18
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of tangible/intangible assets	(1.60)	(29.05)
Sale proceeds of tangible/intangible assets	-	-
Interest received	2.06	4.98
Net cash generated/(used in) from investing activities - [B]	0.46	(24.07)
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	(39.30)	-
Dividend distribution tax paid	-	-
Net cash used in financing activities - [C]	(39.30)	-
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	46.81	129.11
Cash and cash equivalents at the beginning of the year	214.44	85.33
Cash and cash equivalents at the end of the year	261.25	214.44
Cash and cash equivalents comprise of:		
Cash on hand	1.62	2.24
Cheques, drafts on hand	-	-
Balances with banks:		
In current accounts	19.56	18.82
Term deposits with original maturity of less than three months	240.06	193.38
	261.25	214.44

Notes:

- i) 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"
- ii) 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

Joe James
 Partner
 Membership Number : 251076
 UDIN :23251076BGTOFJ7798

For and on behalf of the Board of Directors

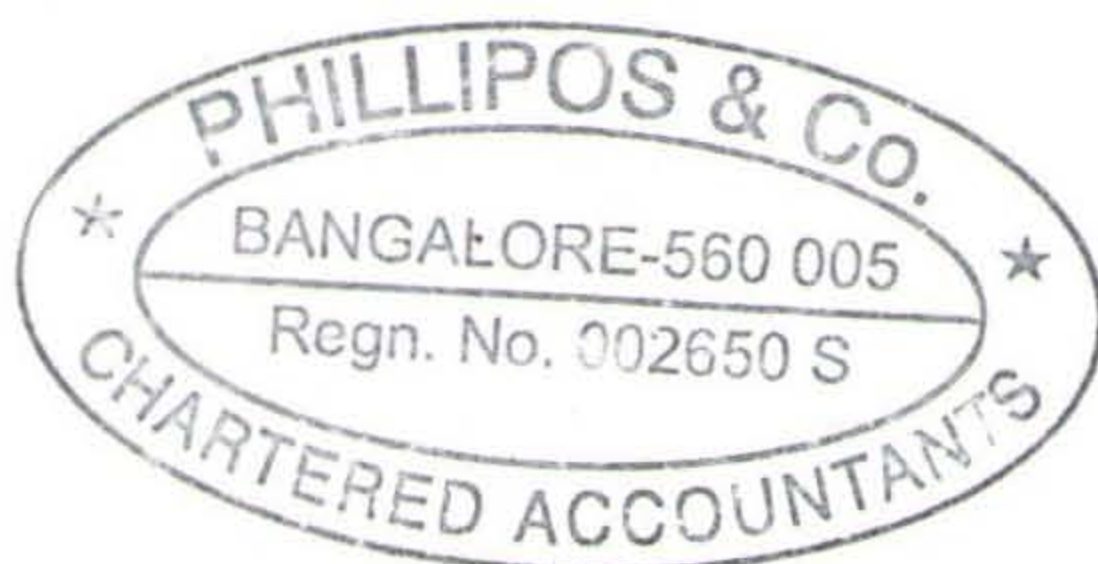
[Liam Norman Timms]
 Whole Time Director
 DIN : 06453032

[Pradosh Dhanraj]
 Director
 DIN : 08424421

[Geenon Lopes]
 Chief financial officer

[Rajiv Kumar Sharma]
 Company Secretary

Date : 8th November,2023
 Place : Bengaluru



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

Notes to the financials 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 the record by the Directors at their meeting dated 8th November 2023.
3. The figures of the previous periods have been regrouped/rearranged where ever necessary, to make them comparable with those of the current period.
4. The figures of the period ended 31st March, 2023 are the balancing figures between the audited figure in respect of the entire financial year 2022-23 and unaudited figure for the period ended 30th September, 2023
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
Firm Registration Number :002650S



Joe James
Partner
Membership No:251076
UDIN: 23251076BGTOFJ7798

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

Date: 8th November, 2023
Place: Bengaluru