



HOTELS & PUBS LTD.

October 24, 2024

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 2024.**

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 24th October, 2024 have approved and taken on record, Inter alia, the unaudited financial results (standalone) of the company for the Half Year ended 30th September, 2024.

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 5.00 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

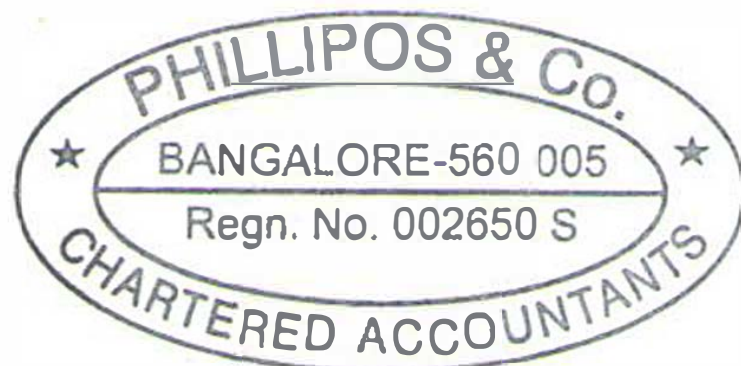
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Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Pecos Hotels and Pubs Limited,
Bangalore

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of PECOS HOTELS AND PUBS LIMITED ("the Company"), for the Half-year and 6 months ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 ("AS 25 -Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and 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 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Phillipos & Co.,
Chartered Accountants
Firms Registration No. 002650S

Joe James
Partner

Membership No. 251076
UDIN: 24251076BKFAOR3795

Place: Bangalore
Date: 24th October, 2024



HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED

CIN:L55101KA2005PLC035603

Statement of Assets and Liabilities as at 30th September 2024

(Rs in Lakhs)

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

Note	As at 30th September, 2024	As at 31st March, 2024
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1	130.99
Reserves and surplus	2	423.64
Current liabilities		
Trade payables	3(a)	26.62
Other current liabilities	3(b)	18.98
Short-term provisions	4	51.25
TOTAL	684.41	651.49
ASSETS		
Non-current assets		
Property, plant and equipment	5	155.07
Property, plant and equipment		153.17
Intangible assets		-
Capital work-in-progress		-
Deferred tax assets (net)		16.44
Long-term loans and advances	6	103.72
Current assets		
Inventories	7	6.89
Trade receivables	8	1.30
Cash and cash equivalents	9	322.49
Short-term loans and advances	10	30.72
Other current assets	11	14.86
TOTAL	684.41	651.49
Accounting policies and other notes	17	

The accompanying notes are an integral part of these financial statements

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

CA Joe James
Partner
Membership Number : 251076
UDIN:24251076BKFAOR3795

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 : 24th October 2024
Place : Bengaluru



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HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED

CIN:L55101KA2005PLC035603

Statement of Unaudited financial results for the half Year ended 30th September, 2024

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

Particulars	Note	6 Months Ended			Year ended
		Period ended 30th September, 2024	Period ended 31st March, 2024	Period ended 30th September, 2023	Year ended 31st March, 2024
		Unaudited	Audited	Unaudited	Audited
REVENUE					
Revenue from operations	12	538.80	482.75	489.02	971.77
Other income	13	12.75	15.41	8.34	23.75
Revenue from operations (net)		551.55	498.17	497.36	995.53
TOTAL REVENUE		551.55	498.17	497.36	995.53
EXPENSES					
Purchases of stock-in-trade		183.82	164.67	167.52	332.18
Changes in inventories	14	1.74	1.93	-2.74	-0.81
Employee benefits expense	15	101.74	133.31	88.39	221.70
Depreciation and amortisation expense	5	10.58	10.09	9.77	19.86
Other expenses	16	134.08	123.56	139.83	263.39
TOTAL EXPENSES		431.97	433.55	402.76	836.32
Profit / (Loss) before extraordinary & exceptional items and tax		119.58	64.61	94.60	159.21
Extraordinary items - gain / (loss)					
Exceptional items - gain / (loss)					
Profit / (Loss) before tax		119.58	64.61	94.60	159.21
Tax expense:					
Current tax expense for current year		30.06	21.81	24.09	45.90
Deferred tax expense / (income)		4.40	(4.06)	1.04	-3.02
PROFIT FOR THE YEAR		85.12	46.86	69.47	116.33
Earnings per share (of Rs.10 each)					
Basic		6.50	3.58	5.30	8.88
Diluted		6.50	3.58	5.30	8.88

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:24251076BKFAOR3795



[Liam Norman Timms]
Whole Time Director
DIN : 06453032

[Pradosh Dhanraj]
Director
DIN : 08424421

[Geenon Lopes]
Chief financial officer

[Rajiv Kumar Sharma]
Company Secretary

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Pecos

HOTELS & PUBS LTD.

PECOS HOTELS AND PUBS LIMITED

CIN:L55101KA2005PLC035603

Cash Flow Statement For the Year Ended 30th September, 2024

(All amounts are in Rs Lakhs, unless otherwise stated)

Particulars	As at 30th September, 2024	As at 31st March, 2024
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	119.58	159.21
Adjustments for:		
Depreciation and amortisation expenses	10.58	19.86
Prior period items	-	-
(Profit)/Loss on fixed assets sold, scrapped, etc. (net)	-	-
Interest income	(10.27)	(17.40)
Bad debts/advances written off & provision made	-	-
Interest expense	-	-
	0.31	2.45
Cash Generated from operations before working capital changes	119.90	161.66
Adjustments for:		
(Increase)/decrease in inventories	1.74	(0.81)
(Increase)/decrease in trade receivables	(4.09)	0.75
(Increase)/decrease in short-term loans and advances	26.43	10.73
(Increase)/decrease in long-term loans and advances	(0.03)	(0.30)
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	2.52	(1.61)
Increase/(decrease) in trade payables	5.66	4.67
Increase/(decrease) in other current liabilities	0.94	3.45
Increase/(decrease) in short-term provisions	(49.22)	(11.03)
	(16.05)	5.86
Cash generated from operations	103.84	167.52
Taxes paid (net of refunds)	(20.00)	(29.34)
Net cash generated from operating activities - [A]	83.84	138.18
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of tangible/intangible assets	(8.69)	(2.95)
Sale proceeds of tangible/intangible assets	-	-
Interest received	21.29	12.11
Net cash generated/(used in) from investing activities - [B]	12.61	9.16
C CASH FLOW FROM FINANCING ACTIVITIES:		
Amounts borrowed during the year	-	-
Borrowings taken / (repaid) net	-	-
Capital received during the year including premiums	-	-
Share application money received / (repaid / transferred) net	-	-
Interest paid	-	-
Dividends paid	(39.30)	(39.30)
Dividend distribution tax paid	-	-
Net cash used in financing activities - [C]	(39.30)	(39.30)
Net Increase/(decrease) in cash and cash equivalents - [A+B+C]	57.16	108.05
Cash and cash equivalents at the beginning of the year	322.49	214.44
Cash and cash equivalents at the end of the year	379.65	322.49
Cash and cash equivalents comprise of:		
Cash on hand	0.86	1.02
Balances with banks:		
In current accounts	29.51	32.19
Term deposits with original maturity of less than three months	349.28	289.28
	379.65	322.49

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 and Co
Chartered Accountants
Firm Registration Number : 002650 S

CA Joe James
Partner
Membership Number : 251076
UDIN:24251076BKFAOR3795

For and on behalf of the Board of Directors

[Liam Norman Timms]
Whole Time Director
DIN : 06453032

[Pradosh Dhanraj]
Director
DIN : 08424421

[Geonil Lopes]
Chief financial officer

[Rajiv Kumar Sharma]
Company Secretary



Date : 24th October 2024
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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 24.10.2024.
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, 2024 are the balancing figures between the audited figure in respect of the entire financial year 2023-24 and unaudited figure for the period ended 30th September, 2024.
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 : 002650 S



Joe James

Partner

Membership Number : 251076

UDIN:24251076BKFAOR3795

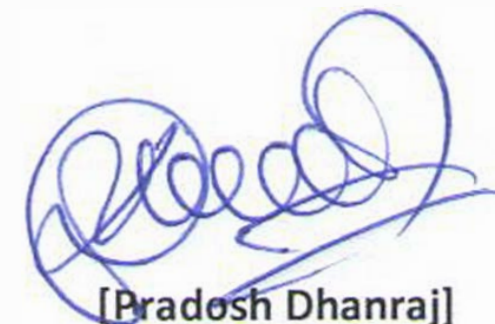
For and on behalf of the Board of Directors



[Liam Norman
Timms]

Whole Time Director

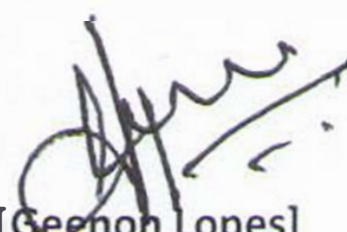
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Director

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Chief financial
officer



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Company Secretary

Date : 24th October 2024

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