

CHETAN & CO

CHARTERED ACCOUNTANTS

PARK CENTRE(2nd Floor) 24 Park Street, Kolkata - 700 016

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Independent Auditors' Review Report on Unaudited Financial Results for Quarter ended 30th June, 2022 of Pebco Motors Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Pebco Motors Limited
Kolkata

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Pebco Motors Limited** (hereinafter referred as "**The Company**") for the quarter ended 30th June, 2022. This statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.
2. 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 provide 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 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 CHETAN & CO.
Chartered Accountants
Firm Registration No.321151E

CA Malaya Ray Chaudhuri
Partner
Membership No-053201



Place: Kolkata
Dated: 13th August, 2022

UDIN: 22053201AOYHCY8303

PEBCO MOTORS LIMITED
CIN: L67120WB1971PLC029802
Regd. Office: 8-A, Monalisa
17, Camac Street, Kolkata - 700 017

Statement of Unaudited Financial Results for the Quarter ended 30th June 2022

(INR in Lakhs except EPS)

Sl. No:	PARTICULARS	Quarter ended		Year ended	
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income:				
	(a) Revenue from Operations	3,839.76	3,584.09	2,441.85	14,898.93
	(b) Other Income	35.45	735.40	23.88	876.89
	Total Income	3,875.21	4,319.49	2,465.72	15,775.82
2	Expenses:				
	(a) Cost of Materials Consumed	-	-	-	-
	(b) Purchases of Stock-in-Trade	3,172.98	3,313.35	3,284.88	12,916.49
	(c) Changes in inventories of finished goods/work in progress and Stock in trade	89.95	(293.67)	(1,293.60)	(367.01)
	(d) Employee Benefits Expense	144.85	181.59	113.96	551.63
	(e) Finance Costs	137.36	336.87	-134.56	58.67
	(f) Depreciation/Amortization/ Impairment expense	39.89	36.37	38.67	152.73
	(g) Other Expenses	244.39	371.03	198.39	1,091.79
	Total Expenses	3,829.42	3,945.54	2,207.75	14,404.30
3	Profit before exceptional items and Tax (1-2)	45.78	373.94	257.97	1,371.51
4	Exceptional Items	-	-	-	-
5	Profit before Tax (3-4)	45.78	373.94	257.97	1,371.51
6	Tax expense	9.22	(98.88)	74.37	165.21
7	Net Profit/ (Loss) for the period (5-6)	36.56	472.82	183.59	1,206.30
8	Other Comprehensive Income				
	(A) Items that will not be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	(B) Items that will be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-
9	Total Comprehensive Income for the year (7+8)	36.56	472.82	183.59	1,206.30
10	Paid - up Equity Share Capital (Face Value- Re 10 per share)	99.78	99.78	99.78	99.78
11	Other Equity				7,027.47
12	Earnings per equity share (of Re 10/- each) (not Annualised):				
	(a) Basic	3.66	47.39	18.40	120.90
	(b) Diluted	3.66	47.39	18.40	120.90

Notes :

- The figures of the quarter are the balancing figure between the audited figures in respect of the full financial year and the published year to date figure upto the third quarter of the respective financial years, which were subjected to limited review
- Figures for the previous periods have been regrouped necessary, to conform to the current period's classification.
- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th August 2022. The Statutory Auditors of the Company have expressed an unmodified opinion on these financial results.



Place: Kolkata
Date : 13th August, 2022

For and on behalf of the Board of Directors
PEBCO MOTORS LIMITED

Kishan N. Parikh
Kishan N. Parikh
Director
DIN : 00453209