

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

(INR in Lacs)

S.N.	PARTICULARS	3 Months ended 30.6.2017	Corresponding 3 Months ended 30.6.2016
			(Re-stated)
1	Income :		
	(a) Revenue from Operations	4,279	3,122
	(b) Other Income	558	399
	Total Income	4,838	3,521
2	Expenses :		
	(a) Cost of Materials Consumed	-	-
	(b) Purchase of Traded Goods	3,020	2,831
	(c) Changes in Inventories of Finished Goods , Work-in-Progress and stock -in-trade	418	(352)
	(d) Excise Duty	-	-
	(e) Employee Benefits Expense	92	88
	(f) Depreciation/ amortisation of assets	27	22
	(g) Finance Costs	32	10
	(h) Other Expenses	678	510
	Total Expenses	4,268	3,110
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	570	411
4	Exceptional Items	-	-
5	Profit/ (Loss) before Tax (3-4)	570	411
6	Tax Expense	196	125
7	Net Profit/ (Loss) for the Period (5-6)	374	286
8	Other Comprehensive Income		
	Item that will not be reclassified to profit or loss, net of tax	-	-
	Item that will be reclassified to profit or loss, net of tax	-	-
	Total Other Comprehensive Income (net of tax)	-	-
9	Total Comprehensive Income	374	286
10	Paid - up Equity Share Capital (Face Value - Re 10 per Share)	99.78	99.78
11	Earnings per Share (of Re 10/- each) (not Annualised):		
	(a) Basic	37.44	28.67
	(b) Diluted	37.44	28.67

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30 JUNE 2017

(INR in Lacs)

S.N.	PARTICULARS	3 Months ended 30.6.2017	Corresponding 3 Months ended 30.6.2016
			(Re-stated)
1	Segment Revenue		
	Automobile	4533	3,143
	Investment	14	13
	Others	0.13	4.39
	Total (a)	4,546.85	3,160.63
	Unallocable revenue (b)	-	-
	Total (a + b)	4,546.85	3,160.63
2	Segment Results (Profit before tax and interest)		
	Automobile	24.24	58.55
	Investment	11.40	(13.54)
	Others	(2.08)	(0.36)
	Other unallocable expenses (net of unallocable income)	-	-
	Total	33.55	44.66
	Interest & other charge	15.22	10.33
	Total Profit before tax	33.55	34.33
3	Segment Assets		
	Automobile	3,383.19	2,133.22
	Investment	2,358.85	997.56
	Others	120.97	18.75
	Total	5,863.01	3,149.53
4	Segment Liabilities		
	Automobile	1,548.22	401.20
	Investment	160.35	249.12
	Others	0.43	5.21
	Total	1,709.01	655.53

Notes:

1 The above results have been approved by the Board of Directors at their meeting held on 14.09.2017. The above results have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

2 The Company adopted Ind AS from 1st April, 2017, and accordingly, these Financial Results (Including for the previous period presented in accordance with Ind AS 101- First-time Adoption of Indian Accounting Standards) have been prepared in compliance with Ind AS. However the opening Balance Sheet as on 1st April 2016 and the result of the subsequent periods would get finalized alongwith the financial statement of the year ended 31st March 2018. There is a possibility that quarter / year to date figures of financial result may require adjustment before finalization of Ind ASs first financial statement for the year ending 31st March 2018 due to changes in the financial reporting requirement arising from clarified interpretation of Ind As or by application of new or revised standards on interpretation issued by MCA changes on the use of one or more optional exemption from the full retrospective application of certain Ind As as permitted under the Ind As 101 First-time adoption of Indian Accounting Standards.

3 The Company has availed exemption given in SEBI circular CIR/CFD/FAC/62/2016 dated 05.07.2016 and this results does not include Ind AS compliant results for the preceding quarter and previous year ended 31.03.2017.

4 The comparative figure of the corresponding period in the previous year i.e. for the quarter ended 30th June 2016 are compiled after making the necessary adjustment in accordance with Ind AS to the extent could be analyzed and have not been subjected to limited review by the Statutory Auditors of the Company as per SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. However the management has ensured reasonable due disclosure to ensure that the financial results reflect a true and fair view.

5 On account of transition from the previous Indian Generally Accepted Accounting Principles (IGAAP) to Ind AS, the reconciliation of Statement of Profit and Loss for the quarter ended June 2016, in accordance with the requirements of Ind AS 101- First Time Adoption of Indian Accounting Standards is as under:

Particulars	Quarter Ended 30.06.2016 (Rs in Lakhs)
Reconciliation of Profit After Tax as reported earlier:	
Net Profit/ (Loss) for the Period (as per previous GAAP)	50.56
Impact of Fair Valuation of Financial Instruments	360.11
Impact of Adjustment to Deferred Tax	(124.63)
Net Profit/ (Loss) for the Period (as per Ind AS)	286.05

6 Figures of the previous quarter have been regrouped/rearranged/recasted wherever necessary to confirm to the current quarters classification.

For and on behalf of Board of PEBCO MOTORS LIMITED

For Chetan & Co.

Chartered Accountants
Firm Registration No.-321151E

A.Som

Partner
M.No.-006308E
Date: 14/09/2017

ALPA K. PARIKH
DIRECTOR
DIN : 00361647