



# Pee Cee Cosma Sope Limited

Regd. Office :  
"PADAMDEEP"  
5th & 6th Floor,  
G-10/8, Sanjay Place,  
AGRA-282 002 (U.P.)  
CIN-L24241UP1986PLC008344

Phone : 0562-2527330, 31, 32  
2524717, 3090742  
Fax : 0562-2527329  
E-mail : pccosma@doctorsoap.com  
Website : www.doctorsoap.com

To,  
BSE Ltd.  
Phiroze Jee Jee Bhoy Towers,  
Dalal Street,  
Mumbai-400 001

12<sup>th</sup> November, 2021

Ref: Symbol: PEE CEE COSMA SOPE LTD.

Scrip Code:524136

**Sub: Outcome of meeting of the Board of Directors of the Company held on 12<sup>th</sup> November, 2021 under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sirs,

We are pleased to inform that the Board of Directors of the Company in its Meeting held on 12<sup>th</sup> November, 2021, inter-alia considered and approved the following:

- (i) Un-Audited Financial Results for the quarter ended on 30.09.2021.

A copy of the Un-audited Financial Results is filed with the Stock Exchange separately and the same is also in the process of publication in Newspapers as per requirement of Listing Agreement and are also available on the website of the company.

This is for your kind information and record please.

Thanking you,

**For Pee Cee Cosma Sope Ltd.**

**MAYANK JAIN**  
Executive Chairman  
DIN:00112947

Encl: a/a

# PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAMDEEP, G-10/8, 5th & 6th FLOOR, SANJAY PLACE, AGRA.-282002

Tel. : 0562-2527330/31/32, Fax : 0562-2527329, Website : www.doctorsoap.com, E-mail : pccosmalisting@doctorsoap.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2021

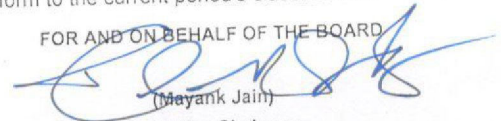
(Rs. In Lakh)

Sl No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (UNAUDITED)	30.06.2021 (UNAUDITED)	30.09.2020 (UNAUDITED)	30.09.2021 (UNAUDITED)	30.09.2020 (UNAUDITED)	31.03.2021 (AUDITED)
1	<b>Income from Operations</b>	2186.25	2283.31	2149.83	4469.57	4322.66	8225.42
a.	Revenue from Operations	12.53	12.72	13.74	25.24	23.52	58.45
b.	Other Income						
	<b>Total Income from Operations (net)</b>	<b>2198.78</b>	<b>2296.03</b>	<b>2163.57</b>	<b>4494.81</b>	<b>4346.18</b>	<b>8283.87</b>
2	<b>Expenses</b>	1737.21	1652.83	1660.44	3390.04	2975.11	5834.60
a.	Cost of Material Consumed	(145.57)	85.64	(173.11)	(59.93)	88.70	53.12
b.	Change in Inventories of finished goods, work in progress and stock in trade						
c.	Employees Benefits Expenses	223.17	213.92	228.79	437.09	414.65	822.78
d.	Finance Costs	19.35	10.46	6.97	29.81	9.14	23.86
e.	Depreciation and Amortisation expenses	18.54	11.49	17.65	30.03	34.08	58.68
f.	Other Expenses	253.63	217.05	233.43	470.68	427.68	846.66
	<b>Total Expenses</b>	<b>2106.33</b>	<b>2191.39</b>	<b>1974.17</b>	<b>4297.72</b>	<b>3949.35</b>	<b>7639.69</b>
3	<b>Profit from Operations before Exceptional Items</b>	<b>92.45</b>	<b>104.64</b>	<b>189.41</b>	<b>197.09</b>	<b>396.83</b>	<b>644.18</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit before Tax</b>	<b>92.45</b>	<b>104.64</b>	<b>189.41</b>	<b>197.09</b>	<b>396.83</b>	<b>644.18</b>
6	Tax Expenses						
a.	Current Tax	21.19	24.06	47.20	45.25	100.42	160.45
b.	Deferred Tax	2.23	2.38	0.28	4.61	4.84	7.10
	<b>Total Tax Expenses</b>	<b>23.42</b>	<b>26.44</b>	<b>47.47</b>	<b>49.86</b>	<b>105.26</b>	<b>167.55</b>
7	<b>Profit for the period</b>	<b>69.03</b>	<b>78.20</b>	<b>141.93</b>	<b>147.23</b>	<b>291.57</b>	<b>476.63</b>
8	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b>	<b>69.03</b>	<b>78.20</b>	<b>141.93</b>	<b>147.23</b>	<b>291.57</b>	<b>476.63</b>
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	264.63	264.63	264.63	264.63	264.63	264.63
11	Earning per share (before extraordinary items) (Quarterly not annualised)						
	Basic (Rs.)	2.60	3.00	5.40	5.60	11.00	18.00
	Diluted (Rs.)	2.60	3.00	5.40	5.60	11.00	18.00

### Notes :

- The above Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 12, 2021.
- The Financial Results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- In line with the provisions of Ind AS 108 – Operating Segments and on the basis of review of operations being done by the Management of the Company, the operations of the group falls under manufacturing Laundry soap & Detergent, which is considered to be the only reportable segment by the Management.
- An Independent Auditors Review Report as required under Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed on detailed Unaudited Financial Results for the quarter and half year ended September 30, 2021 filed with the Stock Exchanges.
- The Company continues to monitor the impact of Covid-19 on its business including its impact on its customer, supply chain etc. Due care has been exercised in concluding on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the Companies Financial Results as of end for the quarter and half year ended 30th September 2021.
- The Financial Results of the Company for the quarter and half year ended September 30, 2021 are also available on the Company's Website (www.doctor soap.com) and on the Website of BSE (www.bseindia.com).
- Figures for the previous period have been regrouped wherever necessary, to conform to the current period's classification.

FOR AND ON BEHALF OF THE BOARD

  
(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 12th November, 2021





**PEE CEE COSMA SOPE LTD.**

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAMDEEP, G-10/8 ,5th & 6th FLOOR, SANJAY PLACE , AGRA.-282002

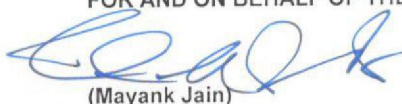
Tel. : 0562-2527330/31/32 , Fax : 0562-2527329, Website : www.doctorsoap.com , E-mail : pccosmalisting@doctorsoap.com

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2021**

( RS IN LACS )

PARTICULARS	30.09.2021	31.03.2021
	(UNAUDITED)	(AUDITED)
<b>A ASSETS</b>		
<b>1 Non current assets</b>		
(a) Property, plant and equipment	1,041.56	632.84
(b) Intangible Assets	0.84	1.07
(c) Capital Work in Progress	165.34	5.77
(d) Investment in Property	262.64	262.64
(e) Financial Assets		
(i) Other non-current financial assets	35.17	66.41
(f) Deferred Tax Assets (net)	32.00	36.61
(g) Other non-current assets	532.30	608.30
<b>Total Non Current Assets</b>	<b>2,069.85</b>	<b>1,613.63</b>
<b>2 Current assets</b>		
(a) Inventories	1,220.80	1,142.50
(b) Financial Assets		
(i) Trade receivables	38.49	42.98
(ii) Cash and Cash Equivalents	8.11	8.76
(iii) Other Bank Balances	17.39	17.45
(iv) Loans	737.00	713.55
(v) Other current financial assets	0.08	0.08
(c) Other current assets	113.19	51.87
<b>Total Current Assets</b>	<b>2,135.06</b>	<b>1,977.18</b>
<b>TOTAL ASSETS</b>	<b>4,204.91</b>	<b>3,590.82</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Shareholder's Fund</b>		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	2,528.95	2,461.10
<b>Total Equity</b>	<b>2,793.58</b>	<b>2,725.73</b>
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	302.46	-
(ii) Other Financial Liabilities	32.31	23.65
(b) Provisions	13.42	13.97
<b>Total-Non Current Liabilities</b>	<b>348.19</b>	<b>37.62</b>
<b>2 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	517.10	338.15
(iii) Trade Payables	295.66	230.57
(iv) Other current Financial Liabilities	111.64	101.20
(b) Other current liabilities	61.81	133.98
(c) Provisions	72.93	0.21
(d) Current tax liabilities	4.00	23.37
<b>Total- Current Liabilities</b>	<b>1,063.14</b>	<b>827.48</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,204.91</b>	<b>3,590.82</b>

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 12th November, 2021



**PEE CEE COSMA SOPE LIMITED**

CIN : L24241UP1986PLC008344

G-10/8, PADAMDEEP, SANJAY PALCE, AGRA-282002

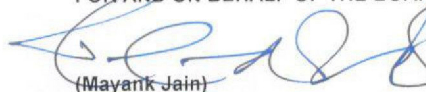
Tel. : 0562-2527330/31/32 , Fax : 0562-2527329, Website : www.doctorsoap.com , E-mail : pccosmalisting@doctorsoap.com

**STATEMENT OF CASH FLOW AS ON 30TH SEP 2021**

( RS IN LACS )

Particulars	Half Year Ended Sep 30,2021	Half Year Ended Sep 30,2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax and extra ordinary items	197.09	396.83
<b>Adjusted for</b>		
Depreciation	30.03	34.08
(Profit)/Loss on Sale of Fixed Assets	-	(2.95)
Interest Income	(0.46)	(0.38)
Interest & Finance Charges	23.03	7.96
Ind AS & Other Adjustments	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>249.69</b>	<b>435.54</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES:</b>		
Decrease/(Increase) in Trade Receivables	4.50	(8.94)
Decrease/(Increase) in Inventories	(78.30)	(96.08)
Increase/(Decrease) in Trade Payables	65.09	91.44
Decrease/(Increase) in Other Financial Assets	7.78	17.57
Decrease/(Increase) in Other Non Current Assets	80.61	(204.16)
Decrease/(Increase) in Other Current Assets	(61.32)	(128.24)
Decrease/(Increase) in Other Bank Balances	0.06	(3.12)
Increase/(Decrease) in Provisions	72.17	(9.82)
Increase/(Decrease) in Other non current financial liabilities	311.13	-
Increase/(Decrease) in Other financial liabilities	10.44	7.23
Increase/(Decrease) in Other current liabilities	(91.54)	122.54
<b>CASH GENERATED FROM OPERATING ACTIVITIES:</b>	<b>570.30</b>	<b>223.96</b>
Direct Taxes Paid	(49.86)	(105.26)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>520.45</b>	<b>118.70</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Sale of Fixed Assets	-	5.14
Purchase of Fixed Assets (including CWIP)	(598.09)	(27.67)
Addition in Investment in Property	-	-
Interest Income	0.46	0.38
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(597.63)</b>	<b>(22.15)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Interest & Finance Charges paid	(23.03)	(6.70)
Proceeds/(Repayment) of Non Current Borrowings	-	-
Proceeds/(Repayment) of Current Borrowings	178.95	(281.54)
Dividend Paid	(79.39)	-
Dividend Tax Paid	-	-
Repayment of Lease Liabilities	-	(7.19)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>76.53</b>	<b>(295.43)</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(0.65)</b>	<b>(198.88)</b>
<b>CASH AND CASH EQUIVALENTS ( OPENING BALANCE )</b>	<b>8.76</b>	<b>217.18</b>
<b>CASH AND CASH EQUIVALENTS ( CLOSING BALANCE )</b>	<b>8.11</b>	<b>18.30</b>
<b>Components of Cash and Cash Equivalents</b>		
Balance with Banks in Current Account	2.03	11.37
Cash on Hand	6.07	6.92
Stamp on Hand	0.01	0.01
<b>Cash and Cash Equivalents at the end of the year</b>	<b>8.11</b>	<b>18.30</b>

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 12th November, 2021





# BSD & Co.

Chartered Accountants

810, 8th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001 (Delhi)  
Tel : 011-43029888; Email ID : audit.delhi@bsdgroup.in; delhi@bsdgroup.in, website : www.bsdgroup.in

## **Independent Auditor's Review Report on the Quarterly and year to date Unaudited Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors,  
Pee Cee Cosma Sope Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of Pee Cee Cosma Sope Limited (the "Company") for the quarter and half year ended 30<sup>th</sup> September 2021 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations");
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34), "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 Engagement (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 Statements is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the with the recognition and measurement principles laid down in the aforesaid Indian accounting standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

**For BSD & Co.**  
Chartered Accountants  
Firm's Registration Number: 000312S

**Sujata Sharma** Digitally signed by Sujata Sharma  
Date: 2021.11.12 14:22:03 +05'30'

**Sujata Sharma**  
Partner  
Membership No. 087919  
UDIN: 21087919AAAAMZ4242

Date: 12<sup>th</sup> November 2021  
Place: New Delhi