



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

29th June, 2020

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

Ref: Symbol: PEE CEE COSMA SOPE LTD.

Scrip Code: 524136

Sub: Outcome of meeting of the Board of Directors of the Company held on 29th June, 2020 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 29th June, 2020, inter-alia considered and approved the following:

- (i) Audited Financial Results for the quarter and year ended on 31.03.2020.
- (ii) Adoption of Auditor's Report.
- (iii) Reappointment of M/s R & D as the Secretarial Auditors of the Company for the Financial Year 2020-2021.

A copy of the 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.


(NIDHI AGARWAL)
COMPANY SECRETARY
& COMPLIANCE OFFICER
FCS NO. 5388

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020

(Rs. In Lakh)

Sl No	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2020 (AUDITED)	31.12.2019 (UNAUDITED)	31.03.2019 (AUDITED)	31.03.2020 (AUDITED)	31.03.2019 (AUDITED)
1	Income from Operations					
a.	Revenue from Operations	1501.29	1982.55	1765.81	7395.62	7607.96
b.	Other Income	8.69	0.23	9.83	31.67	12.79
	Total Income from Operations (net)	1509.98	1982.78	1775.64	7427.29	7620.76
2	Expenses					
a.	Cost of Material Consumed	1186.58	1341.59	1185.77	5293.62	5313.58
b.	Change in Inventories of finished goods, work in progress and stock in trade	(148.35)	61.77	25.18	(63.17)	95.41
c.	Employees Benefits Expenses	222.20	217.26	200.88	863.10	802.28
d.	Finance Costs	8.42	4.77	6.65	18.80	15.99
e.	Depreciation and Amortisation expenses	30.09	15.27	16.27	74.84	58.73
f.	Other Expenses	187.93	261.36	229.83	952.73	929.94
	Total Expenses	1486.87	1902.02	1664.58	7139.92	7215.92
3	Profit from Operations before Exceptional Items	23.11	80.76	111.06	287.37	404.83
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax	23.11	80.76	111.06	287.37	404.83
6	Tax Expenses					
a.	Current Tax	12.16	21.42	15.07	82.09	116.61
b.	Deferred Tax	0.47	(0.70)	4.69	(5.26)	4.57
	Total Tax Expenses	12.63	20.72	19.76	76.83	121.17
7	Profit for the period	10.48	60.04	91.31	210.54	283.66
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	-	-	9.18	-	-
	Tax impacts on above	-	-	(3.04)	-	-
	Total Other Comprehensive Income	-	-	6.14	-	-
9	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	10.48	60.04	97.45	210.54	283.66
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	264.63	264.63	264.63	264.63	264.63
11	Earning per share (before extraordinary items) (Quarterly not annualised)					
	Basic (Rs.)	0.40	2.30	3.70	8.00	10.70
	Diluted (Rs.)	0.40	2.30	3.70	8.00	10.70

Notes :

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on June 29, 2020. The financial results for the quarter and year ended March 31, 2020 have been Audited by the Statutory Auditors of the Company.
- The figures for last quarter of current and previous years are the balancing figures between audited figures in respect of full financial year and the published figures for nine months ended for respective year.
- 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.
- Effective 1st April 2019, the Company adopted IND AS 116 "Leases" and applied the same to all Lease contracts existing on 1st April 2019 using modified retrospective method and has taken the cumulative adjustments to Retained Earnings on the date of initial adoption. Accordingly, the comparative figures of Previous periods have not been restated. The cumulative effect of application of standard has reduced the retained earnings by Rs 1.09 Lacs (Net of deferred tax asset of 0.37 Lacs) on transition date i.e 1st April 2019. In the statement of profit and loss for the current period, the nature of expenses in respect of operating lease has changed from lease rent in previous periods to depreciation cost for right of use asset and Finance cost for interest accrued on lease liability. The adoption of new standard has resulted in recognition of Right of use of Rs 44.76 Lacs and lease liability of Rs 46.22 Lacs on 1st April 2019

Under modified retrospective approach, the comparative of previous year have not been restated and hence not comparable.
- 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.
- The company has elected to exercise the option permitted under section 115BBA of Income Tax Act, 1961 as introduced by Taxation Laws (Amendment) ordinance 2019. Accordingly the company has recognised provision of Income Tax for the year ended 31, March 2020 and remeasured its deferred tax on the basis of rates as prescribed in said section. The full impact of the change has been recognised in the statement of profit & loss for the year ended 31, March 2020.
- 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 and for the year ended 31st March 2020.
- The financial results of the Company for the quarter and year ended March 31, 2020 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



(Ashok Kumar Jain)

Executive Chairman

DIN No. : 00113133

Place : Agra

Dated: 29th June, 2020

PEE CEE COSMA SOPE LTD.
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2020

(RS IN LACS)

PARTICULARS	31.03.2020 (AUDITED)	31.03.2019 (AUDITED)
A ASSETS		
1 Non current assets	647.22	636.35
(a) Property, plant and equipment	1.94	3.54
(b) Intangible Assets	32.19	-
(c) Right of Use Asset	258.67	258.67
(d) Investment in Property		
(e) Financial Assets	66.89	53.18
(i) Other non-current financial assets	43.70	38.08
(f) Deferred Tax Assets (net)	510.70	461.50
(g) Other non-current assets	1,561.31	1,451.31
Total Non Current Assets		
2 Current assets	927.41	1,174.01
(a) Inventories		
(b) Financial Assets	27.98	43.13
(i) Trade receivables	217.18	21.26
(ii) Cash and Cash Equivalents	15.96	12.52
(iii) Other Bank Balances	404.04	209.34
(iv) Loans	0.06	0.04
(v) Other current financial assets	52.75	39.41
(c) Other current assets	1,645.40	1,499.70
Total Current Assets		
TOTAL ASSETS	3,206.71	2,951.01
B EQUITY AND LIABILITIES		
1 Shareholder's Fund	264.63	264.63
(a) Equity Share Capital	1,984.47	1,966.44
(b) Other Equity	2,249.10	2,231.07
Total Equity		
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities	22.99	-
(i) Lease Liabilities	26.63	26.96
(ii) Other Financial Liabilities	23.55	16.34
(b) Provisions	73.17	43.30
Total-Non Current Liabilities		
2 Current Liabilities		
(a) Financial Liabilities	479.51	322.16
(i) Borrowings	12.11	-
(ii) Lease Liabilities	146.95	136.96
(iii) Trade Payables	108.21	99.75
(iii) Other current Financial Liabilities	134.71	115.75
(b) Other current liabilities	2.95	0.67
(c) Provisions	-	1.36
(d) Current tax liabilities	884.44	676.64
Total- Current Liabilities		
TOTAL EQUITY AND LIABILITIES	3,206.71	2,951.01

FOR AND ON BEHALF OF THE BOARD

(Ashok Kumar Jain)
Executive Chairman
DIN No. : 00113133



Place : Agra

Dated: 29th June, 2020

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Year Ended March 31,2020	Year Ended March 31,2019
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	287.37	404.83
Adjusted for		
Depreciation	74.84	58.73
(Profit)/Loss on Sale of Fixed Assets	(2.63)	-
Interest Income	(0.90)	(1.60)
Interest & Finance Charges	16.35	13.36
Ind AS Adjustment due to Employee Benefit Expenses	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	375.02	475.32
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Trade Receivables	15.15	4.21
Decrease/(Increase) in Inventories	246.59	(60.89)
Increase/(Decrease) in Trade Payables	9.99	2.69
Decrease/(Increase) in Other Financial Assets	(208.43)	(204.20)
Decrease/(Increase) in Other Non Current Assets	(54.46)	5.88
Decrease/(Increase) in Other Current Assets	(13.34)	(16.63)
Decrease/(Increase) in Other Bank Balances	(3.44)	(2.66)
Increase/(Decrease) in Provisions	9.49	1.73
Increase/(Decrease) in Other non current financial liabilities	(0.33)	0.13
Increase/(Decrease) in Other financial liabilities	8.46	14.85
Increase/(Decrease) in Other current liabilities	17.61	13.75
CASH GENERATED FROM OPERATING ACTIVITIES:	402.31	234.16
Direct Taxes Paid	(76.83)	(121.17)
NET CASH FROM OPERATING ACTIVITIES	325.48	112.99
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Fixed Assets	4.76	-
Purchase of Fixed Assets	(73.68)	(47.45)
Addition in Investment in Property	-	(0.22)
Interest Received during the year	0.90	1.60
NET CASH USED IN INVESTING ACTIVITIES	(68.02)	(46.07)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(13.14)	(13.36)
Proceeds/(Repayment) of Non Current Borrowings	-	-
Proceeds/(Repayment) of Current Borrowings	157.35	47.43
Dividend Paid	(158.78)	(79.39)
Dividend Tax Paid	(32.64)	(16.16)
Repayment of Lease Liabilities	(14.32)	-
NET CASH USED IN FINANCING ACTIVITIES	(61.53)	(61.48)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	195.93	5.44
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	21.26	15.82
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	217.18	21.26

FOR AND ON BEHALF OF THE BOARD


 (Ashok Kumar Jain)
 Executive Chairman
 DIN No. : 00113133



Place : Agra

Dated: 29th June, 2020