



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

26th May, 2018

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 26th May, 2018 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 26th May, 2018, inter-alia considered and approved the following:

- (i) Audited Financial Results for the quarter & year ended on 31.03.2018.
- (ii) Recommendation of Dividend 30% on Equity Share Capital of the Company for the F.Y. 17-18.
- (iii) Re-appointment of M/s R & D Company Secretaries, New Delhi as the Secretarial Auditors of the Company for the F.Y. 2018-19.
- (iv) Adoption of Auditors Report.

A copy of the 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.

This is for your kind information and record please.

Thanking you,
For Pee Cee Cosma Sope Ltd.

Nidhi
(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 2018

(Rs. In Lacs)

Sl No	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2018 (AUDITED)	31.12.2017 (UNAUDITED)	31.03.2017 (AUDITED)	31.03.2018 (AUDITED)	31.03.2017 (AUDITED)
1	Income from Operations					
a.	Revenue from Operations	1769.10	2027.06	1880.62	7850.84	8031.40
b.	Other Income	1.53	0.07	2.01	2.07	5.84
	Total Income from Operations (net)	1770.63	2027.13	1882.63	7852.91	8037.23
2	Expenses					
a.	Cost of Material Consumed	1339.05	1350.30	1327.43	5403.89	5179.63
b.	Change in Inventories of finished goods, work in progress and stock in trade	(120.86)	(4.38)	(167.96)	(24.77)	4.45
c.	Excise Duty on Sales	-	-	230.70	206.59	932.00
d.	Employees Benefits Expenses	208.90	186.62	163.06	763.47	713.37
e.	Finance Costs	3.07	6.21	10.54	23.02	50.42
f.	Depreciation and Amortisation expenses	18.85	15.54	19.19	67.74	73.19
g.	Other Expenses	199.19	249.46	205.66	856.33	853.43
	Total Expenses	1648.20	1803.75	1788.62	7296.26	7806.50
3	Profit from Operations before Exceptional Items	122.43	223.38	94.01	556.64	230.73
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax	122.43	223.38	94.01	556.64	230.73
6	Tax Expenses					
a.	Current Tax	51.03	73.87	28.23	195.28	84.79
b.	Deferred Tax	(5.37)	0.09	5.13	(5.49)	(7.98)
	Total Tax Expenses	45.66	73.96	33.36	189.79	76.81
7	Profit for the period	76.77	149.42	60.65	366.85	153.92
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	9.10	(3.06)	(7.94)	(0.08)	3.25
	Tax impacts on above	(3.01)	1.07	2.63	0.03	(1.07)
	Total Other Comprehensive Income	6.09	(1.99)	(5.31)	(0.05)	2.17
9	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	82.86	147.43	55.34	366.80	156.10
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.)	3.10	5.60	2.10	13.90	5.90
	Diluted (Rs.)	3.10	5.60	2.10	13.90	5.90

Notes :

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on May 26, 2018. The financial results for the quarter and year ended March 31, 2018 have 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.
- The Company has adopted Indian Accounting Standards (Ind AS) from 01.04.2017 as presented under section 133 of Companies Act,2013 read with relevant rules issued thereunder and accordingly these financial results for all comparative periods have been prepared in accordance with the recognition and measurement principles as stated therein
- According to the requirements of Ind AS and SEBI(Listing obligation and Disclosure Requirements) Regulations 2015, revenue for the corresponding previous quarter ended March 31,2017 and year ended March 31,2017, were reported inclusive of Excise Duty. The Government of India has implemented Goods and Service Tax ("GST") from July 01, 2017 replacing Excise Duty , Service Tax and various other Indirect taxes, As per Ind AS 18, the revenue for the quarter and year ended March 31, 2018 is reported net of GST and is not comparable with previous reported quarter.
- 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.
- Reconciliation of Total Equity after tax as previously reported under Indian GAAP and Ind AS as at March 31 2017 is as under:-

Particulars	Year Ended
	As at 31.03.2017
As per previous Indian GAAP	1,676.16
Proposed Dividend on Equity Shares	66.16
Tax on Proposed Dividend	13.47
Total Equity	1,755.79
As per IND AS	1,755.79

- Reconciliation of Net Profit after tax as previously reported under Indian GAAP and Ind AS for the quarter and year ended March 31 2017 is as under:-

Particulars	Rs. in lacs	
	Quarter Ended 31.03.2017	Year Ended 31.03.2017
Net profit as per previous Indian GAAP	55.34	156.10
Impact of adjustment in defined benefit obligation	7.94	(3.25)
Deferred tax impact on above adjustments	(2.63)	1.07
Net profit for the period under Ind AS	60.65	153.92
Other Comprehensive Income / (Loss)	(5.31)	2.17
Total Comprehensive Income as per Ind AS	55.34	156.10

- The financial results for the quarter and year ended March 31, 2018 are also Ind AS compliant. The management has exercised necessary due diligence to ensure that the financial results give a true and fair view. This information has not been subjected to limited review or audit.
- The financial results of the Company for the quarter and year ended March 31, 2018 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.
- The Board of Directors of the Company has recommended dividend @ 30% i.e. Rs.3/- per Equity share of the face value of Rs. 10 each for the Financial Year 2017-18 subject to the approval of the share holders at the ensuing Annual General Meeting.

Place : Agra
Dated: 26th May, 2018



FOR AND ON BEHALF OF THE BOARD

(Ashok Kumar Jain)
Executive Chairman

PEE CEE COSMA SOPE LTD.
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2018

(RS IN LACS)

PARTICULARS	31.03.2018 (AUDITED)	31.03.2017 (AUDITED)
A ASSETS		
1 Non current assets		
(a) Property, plant and equipment	651.17	697.88
(b) Capital work in progress	-	0.81
(c) Investment in Property	258.45	258.45
(d) Financial Assets		
(i) Loans	13.19	11.55
(ii) Other non-current financial assets	44.98	42.96
(e) Deferred Tax Assets (net)	42.64	37.13
(f) Other non-current assets	462.81	464.45
Total Non Current Assets	1,473.24	1,513.22
2 Current assets		
(a) Inventories	1,113.11	947.35
(b) Financial Assets		
(i) Trade receivables	47.34	27.47
(ii) Cash and Cash Equivalents	15.82	24.60
(iii) Other Bank Balances	9.86	8.63
(iv) Other current financial assets	0.18	0.13
(c) Other current assets	22.21	32.73
Total Current Assets	1,208.52	1,040.91
TOTAL ASSETS	2,681.76	2,554.14
B EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	1,778.33	1,491.16
Total Equity	2,042.96	1,755.79
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	14.83
(ii) Other Financial Liabilities	26.83	35.60
(b) Provisions	14.68	13.47
Total-Non Current Liabilities	41.51	63.90
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	274.73	374.51
(ii) Trade Payables	134.26	107.30
(iii) Other current Financial Liabilities	84.90	93.47
(b) Other current liabilities	62.60	106.42
(c) Provisions	0.60	43.26
(d) Current tax liabilities	40.18	9.50
Total- Current Liabilities	597.29	734.45
TOTAL EQUITY AND LIABILITIES	2,681.76	2,554.14

FOR AND ON BEHALF OF THE BOARD



(Ashok Kumar Jain)
Executive Chairman

Place : Agra

Dated: 26th May, 2018

BSD & Co.

Chartered Accountants

810,8th Floor, Anriksh 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 Auditors' Report on Financial Results of Pee Cee Cosma Sope Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To
The Board of Directors
Pee Cee Cosma Sope Limited

1. We have audited the accompanying Statement of Ind AS Financial Results of **PEE CEE COSMA SOPE LIMITED** ("the Company") for the year ended 31st March 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related Ind AS financial statements which are in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on the audit of such Ind AS financial statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement;
 - i. is presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016; and
 - ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit (Including other comprehensive income) and other financial information of the Company for the year ended 31st March 2018.



3. Other Matters

The Financial information of the Company for the year ended 31.03.2017 and the transition date opening balance sheet as at 01.04.2016, included in the Ind AS financial statements, are based on the previously issued statutory financial statements for the years ended 31.03.2017 and 31.03.2016 prepared in accordance with the Companies (Accounting Standard) rules 2006 (as amended) which were audited by predecessor auditor namely M/s Doogar & Associates, Chartered Accountants, on which they expressed an unmodified opinion dated 29.05.2017 and 28.05.2016 respectively. The adjustments to those financial statements for the differences in accounting principles adopted by the Company on transition to Ind AS have been audited by us, on which we have expressed an unmodified opinion vide our report dated 26.05.2018.

Our opinion is not qualified in respect of above said matter.

4. The Statement includes the results for the Quarter ended 31st March 2018 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were limited reviewed by us.

For B S D & Co.

Chartered Accountants

Firm's Registration Number: 000312S

Warsha Singhania
CA. Warsha Singhania
Partner
Membership Number: 520935



Place: New Delhi

Date: 26th May, 2018



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

May 26, 2018

TO,

THE GENERAL MANAGER,
CORPORATE RELATIONSHIP DEPARTMENT,
BSE LIMITED,
P.J. TOWER,
DALAL STREET, FORT,
MUMBAI-400001

Dear Sir,

Sub: Declaration with respect to the Financial Results for the year ended March 31, 2018.

Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the Statutory Auditor of the Company M/s BSD & Company Chartered Accountants have issued Audit Reports with unmodified opinion(s) on the Audited Standalone/Consolidated Financial Results of the Company for the year ended on 31st March, 2018, duly approved by the Board of Directors of the Company at its meeting held today i.e. 26th May, 2018.

Thanking you,

Yours faithfully,
For PEE CEE COSMA SOPE LTD.

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

