



# 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

13<sup>th</sup> November, 2019

To,  
**BSE Ltd.**  
Phiroze Jee Jee Bhoy Towers,  
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 13<sup>th</sup> November, 2019 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 13<sup>th</sup> November, 2019, inter-alia considered and approved the following:

- (i) Un-Audited Financial Results for the quarter and half year ended on 30.09.2019.

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

  
(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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2019

(Rs. In Lacs)

SI No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	<b>Income from Operations</b>						
a.	Revenue from Operations	1811.75	2100.03	1884.41	3911.78	3940.94	7607.96
b.	Other Income	17.37	5.38	1.00	22.75	1.77	12.79
	<b>Total Income from Operations (net)</b>	<b>1829.12</b>	<b>2105.41</b>	<b>1885.41</b>	<b>3934.53</b>	<b>3942.71</b>	<b>7620.76</b>
2	<b>Expenses</b>						
a.	Cost of Material Consumed	1337.16	1428.29	1346.55	2765.45	2703.13	5313.58
b.	Change in Inventories of finished goods,work in progress and stock in trade		59.26	(11.06)	23.41	124.59	95.41
		-35.85					
c.	Employees Benefits Expenses	213.03	210.61	204.80	423.64	399.59	802.28
d.	Finance Costs	1.16	4.45	2.00	5.62	4.77	15.99
e.	Depreciation and Amortisation expenses	15.04	14.43	14.31	29.47	28.06	58.73
f.	Other Expenses	253.22	250.22	239.95	503.44	458.85	929.94
	<b>Total Expenses</b>	<b>1783.76</b>	<b>1967.27</b>	<b>1796.54</b>	<b>3751.03</b>	<b>3718.99</b>	<b>7215.92</b>
3	<b>Profit from Operations before Exceptional Items</b>	<b>45.36</b>	<b>138.14</b>	<b>88.86</b>	<b>183.50</b>	<b>223.72</b>	<b>404.83</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit before Tax</b>	<b>45.36</b>	<b>138.14</b>	<b>88.86</b>	<b>183.50</b>	<b>223.72</b>	<b>404.83</b>
6	Tax Expenses						
a.	Current Tax	18.20	30.31	30.02	48.51	76.57	116.61
b.	Deferred Tax	-4.38	(0.65)	-1.64	(5.03)	(1.64)	4.57
	<b>Total Tax Expenses</b>	<b>13.82</b>	<b>29.66</b>	<b>28.38</b>	<b>43.48</b>	<b>74.93</b>	<b>121.18</b>
7	<b>Profit for the period</b>	<b>31.54</b>	<b>108.48</b>	<b>60.48</b>	<b>140.02</b>	<b>148.79</b>	<b>283.65</b>
8	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	(0.08)	-	-	-
	Tax impacts on above	-	-	0.03	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>(0.05)</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>31.54</b>	<b>108.48</b>	<b>60.43</b>	<b>140.02</b>	<b>148.79</b>	<b>283.65</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.)	1.20	4.10	2.30	5.30	5.60	10.70
	Diluted (Rs.)	1.20	4.10	2.30	5.30	5.60	10.70

### Notes :

- 1 The detailed Unaudited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their Meetings held on November 13, 2019.
- 2 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.
- 3 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.
- 4 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 six months ended September 30, 2019 filed with the Stock Exchanges.
- 5 The company has elected to exercise the option permitted under section 115BAA of Income Tax Act, 1961 as introduced by Taxation Law (Amendment) Ordinance 2019. Accordingly, the company has recognised provision for Income Tax for Six months ended 30th September 2019 and remeasured its deferred tax on the basis of rates as prescribed in the said section. The full impact of the change has been recognised in the statement of profit & loss for the quarter ended 30th September, 2019.
- 6 The figures of net cash inflow for the corresponding period from 1st April 2018 to 30th September 2018 as reported in unaudited financial results are management certified & have not been subject to limited review.
- 7 The Financial Results of the Company for the quarter and half year ended September 30, 2019 are also available on the Company's Website (www.doctor soap.com) and on the Website of BSE (www.bseindia.com).
- 8 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: 13th November, 2019

# 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

## EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2019

(RS IN LACS)

SI No.	PARTICULARS	Quarter Ended		Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2019	30.09.2018	31.03.2019
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Total Income from Operations	1829.12	2105.41	3934.53	3942.71	7620.76
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	45.36	138.14	183.50	223.72	404.83
3	Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	45.36	138.14	183.50	223.72	404.83
4	Net Profit for the period after Tax (after Exceptional and/or Extraordinary items)	31.54	108.48	140.02	148.79	283.65
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	31.54	108.48	140.02	148.79	283.65
6	Paid-up Equity Share Capital (face value of Rs.10/-each)	264.63	264.63	264.63	264.63	264.63
7	Earning per share (Quarterly not annualised)					
	Basic (Rs.)	1.20	4.10	5.30	5.60	10.70
	Diluted (Rs.)	1.20	4.10	5.30	5.60	10.70

### Notes :

- The detailed Unaudited Financial Results and this extract results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their Meetings held on November 13, 2019.
- The above is an extract of the detailed format of Statement of Standalone Unaudited Financial Results for the Quarter and six months ended September 30, 2019 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Statement of Standalone Unaudited Financial Results for the Quarter and six months ended September 30, 2019 are available on the websites of Stock Exchange (www.bseindia.com) and the Company's website (www.doctorsoap.com).
- 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 six months ended September 30, 2019 filed with the Stock Exchanges.
- 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: 13th November, 2019

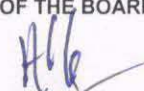
**PEE CEE COSMA SOPE LTD.**  
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2019

( RS IN LACS )

PARTICULARS	30.09.2019	31.03.2019
	(UNAUDITED)	(AUDITED)
<b>A ASSETS</b>		
<b>1 Non current assets</b>		
(a) Property, plant and equipment	622.74	636.35
(b) Intangible Assets	2.70	3.54
(c) Investment in Property	258.67	258.67
(d) Financial Assets		
(i) Other non-current financial assets	54.33	53.18
(e) Deferred Tax Assets (net)	43.11	38.08
(f) Other non-current assets	461.50	461.50
<b>Total Non Current Assets</b>	<b>1,443.05</b>	<b>1,451.31</b>
<b>2 Current assets</b>		
(a) Inventories	980.91	1,174.01
(b) Financial Assets		
(i) Trade receivables	35.22	43.13
(ii) Cash and Cash Equivalents	470.52	21.26
(iii) Other Bank Balances	12.52	12.52
(iv) Loans	299.00	209.34
(v) Other current financial assets	0.04	0.04
(c) Other current assets	110.08	39.41
<b>Total Current Assets</b>	<b>1,908.29</b>	<b>1,499.70</b>
<b>TOTAL ASSETS</b>	<b>3,351.34</b>	<b>2,951.01</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Shareholder's Fund</b>		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	2,106.47	1,966.44
<b>Total Equity</b>	<b>2,371.10</b>	<b>2,231.07</b>
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Other Financial Liabilities	26.40	26.96
(b) Provisions	16.32	16.34
<b>Total-Non Current Liabilities</b>	<b>42.72</b>	<b>43.30</b>
<b>2 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	418.93	322.16
(ii) Trade Payables	301.80	136.96
(iii) Other current Financial Liabilities	67.04	99.75
(b) Other current liabilities	149.08	115.75
(c) Provisions	0.67	0.67
(d) Current tax liabilities	0.00	1.36
<b>Total- Current Liabilities</b>	<b>937.52</b>	<b>676.64</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,351.34</b>	<b>2,951.01</b>

FOR AND ON BEHALF OF THE BOARD



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

Place : Agra

Dated: 13th November, 2019

**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 : pccosmailisting@doctorsoap.com

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEP 2019**

Particulars		Half Year Ended Sep 30, 2019	Half Year Ended Sep 30, 2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>			
Net Profit before tax and extra ordinary items			
Adjusted for	18,350,404	22,372,172	
Depreciation	2,947,085	2,805,585	
(Profit)/Loss on Sale of Fixed Assets	-	-	
Interest Income	(44,236)	(117,564)	
Interest & Finance Charges	476,761	295,878	
Ind AS Adjustment due to Employee Benefit Expenses	-	(10,595)	
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>21,730,014</b>	<b>25,345,476</b>	
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES:</b>			
Decrease/(Increase) in Trade Receivables	791,017	884,343	
Decrease/(Increase) in Inventories	19,309,317	13,851,361	
Increase/(Decrease) in Trade Payables	16,483,947	14,500,153	
Decrease/(Increase) in Other Financial Assets	(9,081,182)	277,157	
Decrease/(Increase) in Other Non Current Assets	(503,257)	(26,894)	
Decrease/(Increase) in Other Current Assets	(7,066,940)	(29,375,372)	
Decrease/(Increase) in Other Bank Balances	-	(7,927,744)	
Increase/(Decrease) in Provisions	(2,528)	(29,093)	
Increase/(Decrease) in Other non-current financial liabilities	(55,875)	10,000	
Increase/(Decrease) in Other financial liabilities	(3,270,839)	(4,583,959)	
Increase/(Decrease) in Other current liabilities	3,197,664	9,279,874	
<b>CASH GENERATED FROM OPERATING ACTIVITIES:</b>	<b>41,531,339</b>	<b>22,205,303</b>	
Direct Taxes Paid	(4,347,743)	(7,492,958)	
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>37,183,596</b>	<b>14,712,345</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>			
Sale of Fixed Assets	-	(24,687)	
Purchase of Fixed Assets	(1,502,828)	(834,270)	
Addition in Investment in Property	44,236	117,564	
Interest Received during the year	-	-	
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,458,592)</b>	<b>(741,393)</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Interest & Finance Charges paid	(476,761)	(295,878)	
Proceeds/(Repayment) of Non Current Borrowings	-	-	
Proceeds/(Repayment) of Current Borrowings	9,677,722	(12,496,681)	
Dividend Paid	-	-	
Dividend Tax Paid	-	-	
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>9,200,961</b>	<b>(12,792,559)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>44,925,964</b>	<b>1,178,394</b>	
<b>CASH AND CASH EQUIVALENTS ( OPENING BALANCE )</b>	<b>2,125,610</b>	<b>1,581,689</b>	
<b>CASH AND CASH EQUIVALENTS ( CLOSING BALANCE )</b>	<b>47,051,574</b>	<b>2,760,083</b>	

For and on Behalf of the Board

(A. K. Jain)

Executive Chairman

DIN No. : 00113133



Dated: 13th November, 2019

Place : Agra

# B S D & 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 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**The Board of Directors,**  
Pee Cee Cosma Sope Limited,  
Padamdeep Tower, G-10/8,  
5<sup>th</sup> & 6<sup>th</sup> Floor Floor, Sanjay Place,  
Agra, Uttar Pradesh- 282002.

Dear Sirs,

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 **September 30, 2019 ("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 amended). Attention is drawn to the fact that the Statement of cash flows for the corresponding period April 1, 2018 to September 30, 2018, as reported in these unaudited financial results have been approved by the Board of Directors of the Company but have not been subjected to review.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim financial statements, which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013 as applicable 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.

We conducted our review 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 about whether the financial statements are free from 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.

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 i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (as amended) and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S D & Co.  
Chartered Accountants  
Firm's Registration Number: 000312S

Prakash Chand Surana  
(Partner)  
Membership Number: 010276  
UDIN: 19010276AAAABR9750

Place: New Delhi  
Date: 13<sup>th</sup> November, 2019