

PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAM PLAZA, HALL NO.H1-H2, FIRST FLOOR, PLOT NO.5, SECTOR-16B,AWAS VIKAS SIKANDRA YOJNA, AGRA-282007 (U.P.)

Tel. : 0562-2527331/32, 0562-2650500, 0562-3500550/505, Website : www.peeceecosma.com , E-mail : info@peeceecosma.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2025

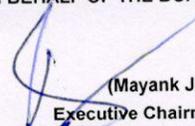
(₹ in Lakhs unless specified)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from Operations						
a.	Revenue from Operations	3264.25	3980.98	3094.32	7245.23	7079.45	14059.23
b.	Other Income	47.92	87.82	82.38	135.74	152.64	173.99
	Total Income from Operations (net)	3312.17	4068.80	3176.70	7380.97	7232.09	14233.22
2	Expenses						
a.	Cost of Material Consumed	2361.68	2892.81	2180.32	5254.49	4958.78	10162.55
b.	Change in Inventories of finished goods,work in progress and stock in trade	(34.95)	27.76	(45.40)	(7.19)	53.11	(158.32)
c.	Employees Benefits Expense	350.57	347.49	276.80	698.06	547.31	1200.59
d.	Finance Costs	1.39	1.88	4.82	3.27	6.58	21.85
e.	Depreciation and Amortisation expense	40.05	37.84	39.19	77.89	71.72	163.31
f.	Other Expenses	397.21	356.42	367.42	753.63	788.80	1552.58
	Total Expenses	3115.95	3664.20	2823.15	6780.15	6426.30	12942.55
3	Profit from Operations before Exceptional Items	196.22	404.60	353.55	600.82	805.79	1290.67
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	196.22	404.60	353.55	600.82	805.79	1290.67
6	Tax Expenses						
a.	Current Tax	40.54	83.99	71.30	124.53	172.77	315.70
b.	Deferred Tax	9.40	22.05	16.17	31.45	31.61	13.98
	Total Tax Expenses	49.94	106.04	87.47	155.98	204.38	329.68
7	Profit for the period	146.28	298.56	266.08	444.84	601.41	960.99
8	Share of Profit(Loss) in Associate	-	-	-	-	-	-
9	Profit after Tax and share of profit in Associate	146.28	298.56	266.08	444.84	601.41	960.99
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
11	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	146.28	298.56	266.08	444.84	601.41	960.99
12	Paid up Equity Share Capital (Rs.10/- each)	264.63	264.63	264.63	264.63	264.63	264.63
13	Earnings per Equity share (Rs.10 each)						
	Basic (Not Annualised)	5.50	11.30	10.10	16.80	22.70	36.30
	Diluted (Not Annualised)	5.50	11.30	10.10	16.80	22.70	36.30

Notes :

- The above Standalone Financial Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 11, 2025.
- The Standalone 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 Standalone Financial Results of the Company for the Quarter and Half Year ended Sep 30, 2025 filed with the Stock Exchanges.
- The Un-Audited Standalone Financial Results of the Company for the Quarter and Half Year ended 30th Sep 2025 are also available on the Company's Website (www.peeceecosma.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: 11th November, 2025

PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAM PLAZA, HALL NO.H1-H2, FIRST FLOOR, PLOT NO.5, SECTOR-16B,AWAS VIKAS SIKANDRA YOJNA, AGRA-282007 (U.P.)

Tel. : 0562-2527331/32, 0562-2650500, 0562-3500550/505, Website : www.peeceedosma.com , E-mail : info@peeceedosma.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2025

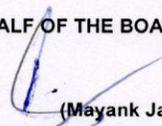
(₹ in Lakhs unless specified)

PARTICULARS	As At Sep 30,2025	As At March 31,2025
	(UNAUDITED)	(AUDITED)
A ASSETS		
1 Non current assets		
(a) Property, plant and equipment	1,401.24	1,438.06
(b) Intangible Assets	0.20	0.20
(c) Capital Work in Progress	33.12	27.25
(d) Right of Use Asset	35.92	39.58
(e) Goodwill	-	-
(f) Investment in Property	288.43	283.74
(g) Financial Assets		
(i) Investments	61.28	61.28
(ii) Loans	-	61.93
(iii) Other Financial Assets	70.01	28.69
(h) Deferred Tax Assets (net)	0.79	32.24
(i) Other non-current assets	886.94	1,016.87
Total Non Current Assets	2,777.94	2,989.83
2 Current assets		
(a) Inventories	1,831.35	1,734.40
(b) Financial Assets		
(i) Investments	1,071.30	887.57
(ii) Trade Receivables	15.27	61.46
(iii) Cash and Cash Equivalents	607.83	8.24
(iv) Bank Balances other than (iii) above	90.70	17.74
(v) Other Financial Assets	0.10	0.10
(c) Other current assets	127.84	71.41
Total Current Assets	3,744.39	2,780.93
TOTAL ASSETS	6,522.32	5,770.76
B EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	5,037.29	4,592.46
Total Equity	5,301.92	4,857.08
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	38.86	42.44
(ii) Other Financial Liabilities	1.49	2.27
(b) Provisions	23.09	23.65
Total-Non Current Liabilities	63.44	68.35
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	410.23	115.29
(ii) Lease Liabilities	7.02	6.74
(iii) Trade Payables		
(a) total outstanding dues of micro enterprises and	-	157.08
(b) total outstanding dues of creditors other than	402.50	251.30
micro enterprises and small enterprises		
(iv) Other current Financial Liabilities	60.11	140.77
(b) Other current liabilities	276.20	173.23
(c) Provisions	0.90	0.90
(d) Current tax liabilities	-	-
Total- Current Liabilities	1,156.96	845.32
TOTAL EQUITY AND LIABILITIES	6,522.32	5,770.76

FOR AND ON BEHALF OF THE BOARD

Place : Agra

Dated: 11th November, 2025


 (Mayank Jain)
 Executive Chairman
 DIN No. : 00112947

PEE CEE COSMA SOPE LIMITED

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAM PLAZA, HALL NO.H1-H2, FIRST FLOOR, PLOT NO.5, SECTOR-16B, AWAS VIKAS SIKANDRA YOJNA, AGRA-282007 (U.P.)

Tel. : 0562-2527331/32, 0562-2650500, 0562-3500550/505, Website : www.peececocoma.com , E-mail : info@peececocoma.com

STANDALONE STATEMENT OF CASH FLOW AS ON 30TH SEP 2025

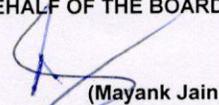
(₹ in Lakhs unless specified)

PARTICULARS	As At Sep 30,2025	As At Sep 30,2024
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	600.82	805.78
Adjusted for		
Depreciation	77.89	71.72
(Profit)/Loss on Sale of Fixed Assets	(0.53)	(0.25)
Gain on Investment carried at fair value through Statement of Profit & Loss	(125.19)	-
Gain on Redemption of Mutual Fund	(8.54)	-
Interest Income	(0.28)	(0.43)
Interest & Finance Charges	3.18	6.46
Ind AS & Other Adjustments	5.18	4.51
Unrealised profit on Inter Company Transactions with Subsidiary	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	552.53	887.79
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Inventories	(96.95)	101.77
Decrease/(Increase) in Trade Receivables	46.19	12.05
Decrease/(Increase) in Other Financial Assets	161.37	(563.34)
Decrease/(Increase) in Other Non Current Assets	(56.42)	(494.51)
Decrease/(Increase) in Other Current Assets	(72.96)	2.05
Decrease/(Increase) in Other Bank Balances	(5.89)	244.32
Increase/(Decrease) in Trade Payables	20.62	98.94
Increase/(Decrease) in Other non current financial liabilities	(4.35)	(2.77)
Increase/(Decrease) in Other financial liabilities	(80.66)	(67.33)
Increase/(Decrease) in Other current liabilities	103.24	(34.85)
Increase/(Decrease) in Provisions	(0.56)	(0.50)
CASH GENERATED FROM OPERATING ACTIVITIES:	566.16	183.62
Direct Taxes Paid	(155.98)	(204.38)
NET CASH FROM OPERATING ACTIVITIES	410.17	(20.76)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sales of Property, Plant and Equipment	1.18	3.00
Purchase of Property, Plant and Equipment	(38.07)	(54.31)
Proceeds from Sale of Investment in Property	(4.70)	-
Purchase of Investment in Equity Shares of Subsidiary Company	-	-
Cash and Cash Equivalents acquired from Subsidiary	-	-
Purchase of Mutual Fund	(64.41)	-
Proceeds from Sale of Mutual Fund	8.54	-
Interest Income	0.28	0.43
NET CASH USED IN INVESTING ACTIVITIES	(97.17)	(50.87)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(3.18)	(6.46)
Proceeds/(Repayment) of Non Current Borrowings	294.94	333.25
Dividend Paid	-	-
Repayment of Lease Liabilities	(5.18)	(4.51)
NET CASH USED IN FINANCING ACTIVITIES	286.57	322.28
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	599.58	250.64
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	8.24	8.63
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	607.82	259.27

FOR AND ON BEHALF OF THE BOARD

Place : Agra

Dated: 11th November, 2025


 (Mayank Jain)
 Executive Chairman
 DIN No. : 00112947

PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2025

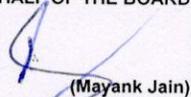
(₹ in Lakhs unless specified)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from Operations						
	a. Revenue from Operations	3264.25	3995.17	3094.32	7259.42	7079.45	14433.99
	b. Other Income	48.49	88.09	82.38	136.58	152.64	177.05
	Total Income from Operations (net)	3312.74	4083.26	3176.70	7396.00	7232.09	14611.04
2	Expenses						
	a. Cost of Material Consumed	2361.68	2892.81	2180.32	5254.49	4958.78	10484.24
	b. Change in Inventories of finished goods,work in progress and stock in trade	(34.95)	39.97	(45.40)	5.02	53.11	-158.38
	c. Employees Benefits Expense	351.91	352.97	276.80	704.88	547.31	1225.34
	d. Finance Costs	1.39	1.89	4.82	3.28	6.58	21.96
	e. Depreciation and Amortisation expense	39.49	38.66	39.19	78.15	71.72	165.68
	f. Other Expenses	398.36	360.12	367.42	758.48	788.80	1578.68
	Total Expenses	3117.88	3686.42	2823.15	6804.30	6426.30	13317.52
3	Profit from Operations before Exceptional Items	194.86	396.84	353.55	591.70	805.79	1293.52
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	194.86	396.84	353.55	591.70	805.79	1293.52
6	Tax Expenses						
	a. Current Tax	40.54	83.99	71.30	124.53	172.77	316.12
	b. Deferred Tax	9.64	22.30	16.17	31.94	31.61	13.63
	Total Tax Expenses	50.18	106.29	87.47	156.47	204.38	329.75
7	Profit for the period	144.68	290.55	266.08	435.23	601.41	963.77
8	Share of Profit/(Loss) in Associate	-	-	-	-	-	-
9	Profit after Tax and share of profit in Associate	144.68	290.55	266.08	435.23	601.41	963.77
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
11	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	144.68	290.55	266.08	435.23	601.41	963.77
12	Paid up Equity Share Capital (Rs.10/- each)	264.63	264.63	264.63	264.63	264.63	264.63
13	Earnings per Equity share (Rs.10 each)						
	Basic (Not Annualised)	5.50	11.00	10.10	16.40	22.70	36.40
	Diluted (Not Annualised)	5.50	11.00	10.10	16.40	22.70	36.40

Notes :

- 1 The above Consolidated Financial Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 11, 2025.
- 2 The Consolidated 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 Consolidated Financial Results of the Company for the Quarter and Half Year ended Sep 30, 2025 filed with the Stock Exchanges.
- 5 The Un-Audited Consolidated Financial Results of the Company for the Quarter and Half Year ended 30th Sep 2025 are also available on the Company's Website (www.peececocasma.com) and on the Website of BSE (www.bseindia.com).
- 6 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: 11th November, 2025



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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2025

(₹ in Lakhs unless specified)

PARTICULARS	As At Sep 30,2025	As At March 31,2025
	(UNAUDITED)	(AUDITED)
A ASSETS		
1 Non current assets		
(a) Property, plant and equipment	1,406.30	1,444.21
(b) Intangible Assets	0.20	0.20
(c) Capital Work in Progress	33.12	27.25
(d) Right of Use Asset	35.92	39.58
(e) Goodwill	0.02	0.02
(f) Investment in Property	288.43	283.74
(g) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	61.93
(iii) Other Financial Assets	70.07	28.75
(h) Deferred Tax Assets (net)	1.57	33.51
(i) Other non-current assets	887.24	1,017.16
Total Non Current Assets	2,722.87	2,936.34
2 Current assets		
(a) Inventories	1,832.00	1,745.91
(b) Financial Assets		
(i) Investments	1,071.30	887.57
(ii) Trade Receivables	15.88	61.69
(iii) Cash and Cash Equivalents	610.10	59.49
(iv) Bank Balances other than (iii) above	90.70	17.74
(v) Other Financial Assets	0.10	0.10
(c) Other current assets	127.87	72.50
Total Current Assets	3,747.96	2,845.00
TOTAL ASSETS	6,470.83	5,781.34
B EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	5,028.74	4,592.17
Total Equity	5,293.37	4,856.79
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	38.86	42.44
(ii) Other Financial Liabilities	1.70	7.69
(b) Provisions	23.09	23.65
Total-Non Current Liabilities	63.65	73.78
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	410.23	115.29
(ii) Lease Liabilities	7.02	6.74
(iii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	157.08
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	402.50	251.58
(iv) Other current Financial Liabilities	60.17	144.24
(b) Other current liabilities	233.00	173.73
(c) Provisions	0.90	2.09
(d) Current tax liabilities	-	(0.00)
Total- Current Liabilities	1,113.81	850.76
TOTAL EQUITY AND LIABILITIES	6,470.83	5,781.34

FOR AND ON BEHALF OF THE BOARD

Place : Agra

Dated: 11th November, 2025

(Mayank Jain)

Executive Chairman

DIN No. : 00112947

PEE CEE COSMA SOPE LIMITED

CIN : L24241UP1986PLC008344

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CONSOLIDATED STATEMENT OF CASH FLOW AS ON 30 SEP. 2025

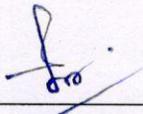
(₹ in Lakhs unless specified)

PARTICULARS	As At Sep 30,2025	As At Sep 30,2024
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	591.70	805.78
Adjusted for		
Depreciation	78.15	71.72
(Profit)/Loss on Sale of Fixed Assets	(1.21)	(0.25)
Gain on Investment carried at fair value through Statement of Profit & Loss	(125.19)	-
Gain on Redemption of Mutual Fund	(8.54)	-
Interest Income	(0.28)	(0.43)
Interest & Finance Charges	3.18	6.46
Ind AS & Other Adjustments	5.18	4.51
Unrealised profit on Inter Company Transactions with Subsidiary	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	542.99	887.79
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Inventories	(96.95)	101.77
Decrease/(Increase) in Trade Receivables	46.19	12.05
Decrease/(Increase) in Other Financial Assets	161.37	(563.34)
Decrease/(Increase) in Other Non Current Assets	(56.42)	(494.51)
Decrease/(Increase) in Other Current Assets	(72.96)	2.05
Decrease/(Increase) in Other Bank Balances	(5.89)	244.32
Increase/(Decrease) in Trade Payables	20.62	98.94
Increase/(Decrease) in Other non current financial liabilities	(4.35)	(2.77)
Increase/(Decrease) in Other financial liabilities	(80.66)	(67.33)
Increase/(Decrease) in Other current liabilities	103.24	(34.85)
Increase/(Decrease) in Provisions	(0.56)	(0.50)
CASH GENERATED FROM OPERATING ACTIVITIES:	556.63	183.62
Direct Taxes Paid	(156.47)	(204.38)
NET CASH FROM OPERATING ACTIVITIES	400.16	(20.76)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sales of Property, Plant and Equipment	1.18	3.00
Purchase of Property, Plant and Equipment	(38.07)	(54.31)
Proceeds from Sale of Investment in Property	(4.70)	-
Purchase of Investment in Equity Shares of Subsidiary Company	-	-
Cash and Cash Equivalents acquired from Subsidiary	(38.95)	-
Purchase of Mutual Fund	(64.41)	-
Proceeds from Sale of Mutual Fund	8.54	-
Interest Income	0.28	0.43
NET CASH USED IN INVESTING ACTIVITIES	(136.12)	(50.87)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(3.18)	(6.46)
Proceeds/(Repayment) of Non Current Borrowings	294.94	333.25
Dividend Paid	-	-
Repayment of Lease Liabilities	(5.18)	(4.51)
NET CASH USED IN FINANCING ACTIVITIES	286.57	322.28
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	550.62	250.64
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	59.49	8.63
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	610.10	259.27

FOR AND ON BEHALF OF THE BOARD

Place : Agra

Dated: 11th November, 2025




 (Mayank Jain)
 Executive Chairman
 DIN No. : 00112947

DOOGAR & ASSOCIATES

Chartered Accountants

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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

The Board of Directors,
Pee Cee Cosma Sope Limited,
Hall H1-H2, First Floor, Padam Plaza Plot No.5,
Sector 16B, Awas Vikas Sikandra Yojna,
Agra, Uttar Pradesh- 282007.

Dear Sirs,

We have reviewed the accompanying statement of unaudited standalone financial results of Pee Cee Cosma Sope Limited ("the Company") for the quarter and half year ended September 30, 2025 ("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).

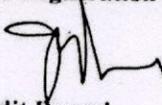
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim financial statements, which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified 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 standalone 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 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm's Registration Number: 000561N


CA Udit Bansal
Partner

Membership Number: 401642

UDIN: 25401642 BMJNRX1603



Place: Agra

Date: 11th November, 2025

DOOGAR & ASSOCIATES

Chartered Accountants

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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

**The Board of Directors,
Pee Cee Cosma Sope Limited,
Hall H1-H2, First Floor, Padam Plaza Plot No.5,
Sector 16B, Awastha Vikas Sikandra Yojna,
Agra, Uttar Pradesh- 282007.**

Dear Sirs,

We have reviewed the accompanying statement of unaudited consolidated financial results of Pee Cee Cosma Sope Limited ("the Parent"), and its subsidiary, (collectively referred to as "the group") for the quarter and half year ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("Circular").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



The Statement includes the results of the entities mentioned in Annexure I to the statement.

These financial results are certified by the management of respective companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of these subsidiary is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard 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 Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates

Chartered Accountants

Firm's Registration Number: 000561N



CA Udit Bansal

Partner

Membership Number: 401642

UDIN: 25401642BMJNR75182

Place: Agra

Date: 11th November, 2025

Annexure - I

S. No.	Name of Company	Relationship
1	India Trading Infra Limited (Previously known as Suraj Bhan Agencies Limited)*	Subsidiary

*The name of the Company has been changed from **Suraj Bhan Agencies Limited** to **India Trading Infra Limited** w.e.f. 4th November 2025

