

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.peececocosma.com , E-mail : info@peececocosma.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

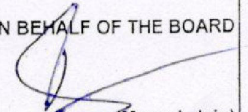
(₹ in Lakhs unless specified)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
a.	Revenue from Operations	4335.79	4201.79	3548.47	15782.82	14059.23
b.	Other Income	-146.66	36.49	1.27	25.56	173.99
	Total Income from Operations (net)	4189.13	4238.28	3549.74	15808.38	14233.22
2	Expenses					
a.	Cost of Material Consumed	3044.14	2860.90	2738.94	11159.54	10162.55
b.	Change in Inventories of finished goods,work in progress and stock in trade	180.41	133.95	(58.50)	307.17	(158.32)
c.	Employees Benefits Expense	365.49	357.95	359.76	1421.50	1200.59
d.	Finance Costs	3.37	2.48	6.66	9.12	21.85
e.	Depreciation and Amortisation expense	43.37	42.45	50.75	163.71	163.31
f.	Other Expenses	436.98	437.12	359.97	1627.74	1552.63
	Total Expenses	4073.77	3834.85	3457.59	14688.78	12942.60
3	Profit from Operations before Exceptional Items	115.36	403.43	92.15	1119.60	1290.62
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax	115.36	403.43	92.15	1119.60	1290.62
6	Tax Expenses					
a.	Current Tax	75.95	94.44	44.15	294.92	315.70
b.	Deferred Tax	(44.79)	4.38	(17.13)	(8.96)	13.98
	Total Tax Expenses	31.16	98.82	27.02	285.96	329.68
7	Profit for the period	84.20	304.61	65.13	833.64	960.94
8	Share of Profit/(Loss) in Associate	-	-	-	-	-
9	Profit after Tax and share of profit in Associate	84.20	304.61	65.13	833.64	960.94
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)	84.20	304.61	65.13	833.64	960.94
12	Paid up Equity Share Capital (Rs.10/- each)	264.63	264.63	264.63	264.63	264.63
13	Earnings per Equity share (Rs.10 each)					
	Basic (Not Annualised)	3.20	11.50	2.50	31.50	36.30
	Diluted (Not Annualised)	3.20	11.50	2.50	31.50	36.30

Notes :

- 1 The above Standalone Financial Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on May 29, 2026.
- 2 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.
- 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 Audited Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2026 filed with the Stock Exchanges.
- 5 The Audited Standalone Financial Results of the Company for the Quarter and Year ended 31st March 2026 are also available on the Company's Website (www.peececocosma.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.
- 7 The Board of Directors of the Company has recommended a final Dividend @ 30% i.e. Re. 3.00 per Equity Share of the face value of Rs. 10 each for the Financial Year 2025-26 subject to the approval of the share holders at the ensuing Annual General Meeting.

FOR AND ON BEHALF OF THE BOARD


 (Mayank Jain)
 Executive Chairman



Place : Agra

Dated: 29th May, 2026

DIN No. : 00112947

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

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

(₹ in Lakhs unless specified)

PARTICULARS	As At March 31,2026	As At March 31,2025
	(UNAUDITED)	(AUDITED)
A ASSETS		
1 Non current assets	1,330.74	1,438.06
(a) Property, plant and equipment	0.20	0.20
(b) Intangible Assets	45.40	27.25
(c) Capital Work in Progress	32.27	39.58
(d) Right of Use Asset	-	-
(e) Goodwill	288.43	283.74
(f) Investment in Property		
(g) Financial Assets	61.28	61.28
(i) Investments	-	61.93
(ii) Loans	1.69	1.67
(iii) Other Financial Assets	41.20	32.24
(h) Deferred Tax Assets (net)	696.30	1,016.86
(i) Other non-current assets	2,497.51	2,962.81
Total Non Current Assets		
2 Current assets	1,589.86	1,734.40
(a) Inventories		
(b) Financial Assets	1,744.48	887.57
(i) Investments	49.24	61.46
(ii) Trade Receivables	355.02	8.24
(iii) Cash and Cash Equivalents	16.79	17.84
(iv) Bank Balances other than (iii) above	104.26	98.45
(c) Other current assets	3,859.65	2,807.96
Total Current Assets		
TOTAL ASSETS	6,357.16	5,770.77
B EQUITY AND LIABILITIES		
1 Shareholder's Fund	264.63	264.63
(a) Equity Share Capital	5,346.71	4,592.46
(b) Other Equity	5,611.34	4,857.09
Total Equity		
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities	35.13	42.44
(i) Lease Liabilities	1.49	2.26
(ii) Other Financial Liabilities	26.50	23.65
(b) Provisions	63.12	68.35
Total-Non Current Liabilities		
2 Current Liabilities		
(a) Financial Liabilities	0.38	115.29
(i) Borrowings	7.30	6.74
(ii) Lease Liabilities		
(iii) Trade Payables	125.50	157.08
(a) total outstanding dues of micro enterprises and small	204.67	251.30
(b) total outstanding dues of creditors other than micro		
enterprises and small enterprises	140.41	140.77
(iv) Other current Financial Liabilities	184.90	173.24
(b) Other current liabilities	1.03	0.91
(c) Provisions	18.51	-
(d) Current tax liabilities	682.70	845.33
Total- Current Liabilities		
TOTAL EQUITY AND LIABILITIES	6,357.16	5,770.77

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 29th May, 2026

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.)

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STANDALONE STATEMENT OF CASH FLOW AS ON 31ST MARCH 2026

(₹ in Lakhs unless specified)

PARTICULARS	As At March 31,2026	As At March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	1,119.60	1,290.61
Adjusted for		
Depreciation	163.71	163.32
(Profit)/Loss on Sales of Property, Plant and Equipment	(2.88)	(37.24)
Gain on Investment carried at fair value through Statement of Profit & Loss	(2.78)	(55.08)
Gain on Redemption of Mutual Fund	(4.27)	(1.11)
Interest Income	(8.87)	(0.92)
Interest & Finance Charges	7.18	20.34
Ind AS & Other Adjustments	10.37	9.80
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,282.05	1,389.72
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Inventories	144.54	(359.68)
Decrease/(Increase) in Trade Receivables	12.23	(24.79)
Decrease/(Increase) in Other Financial Assets	311.61	(517.52)
Decrease/(Increase) in Other Non Current Assets	(32.85)	(15.30)
Decrease/(Increase) in Other Current Assets	1.06	1.58
Decrease/(Increase) in Other Bank Balances	(78.21)	124.46
Increase/(Decrease) in Trade Payables	88.93	493.67
Increase/(Decrease) in Other non current financial liabilities	(8.07)	(26.97)
Increase/(Decrease) in Other financial liabilities	(0.37)	22.21
Increase/(Decrease) in Other current liabilities	30.73	(28.74)
Increase/(Decrease) in Provisions	2.98	2.27
CASH GENERATED FROM OPERATING ACTIVITIES:	1,754.62	1,060.91
Direct Taxes Paid	(285.96)	(329.68)
NET CASH FROM OPERATING ACTIVITIES	1,468.66	731.22
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sales of Property, Plant and Equipment	5.32	45.00
Purchase of Property, Plant and Equipment	(74.36)	(198.05)
Proceeds from Sale of Investment in Property	-	25.60
Purchase of Investment in Equity Shares of Subsidiary Company	-	(61.28)
Cash and Cash Equivalents acquired from Subsidiary	-	-
Purchase of Mutual Fund	(978.42)	(420.00)
Proceeds from Sale of Mutual Fund	128.56	20.00
Interest Income	8.87	0.92
NET CASH USED IN INVESTING ACTIVITIES	(910.04)	(587.81)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(7.18)	(20.34)
Proceeds/(Repayment) of Non Current Borrowings	(114.91)	18.66
Dividend Paid	(79.39)	(132.31)
Repayment of Lease Liabilities	(10.37)	(9.80)
NET CASH USED IN FINANCING ACTIVITIES	(211.84)	(143.80)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	346.78	(0.39)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	8.24	8.63
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	355.02	8.24

Place : Agra
Dated: 29th May, 2026



FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)
Executive Chairman
DIN No. : 00112947

PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs unless specified)

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a. Revenue from Operations	4335.79	4201.79	3618.98	15797.00	14433.99
	b. Other Income	-145.66	36.25	1.55	27.17	177.05
	Total Income from Operations (net)	4190.13	4238.04	3620.53	15824.17	14611.04
2	Expenses					
	a. Cost of Material Consumed	3044.14	2860.90	2806.29	11159.54	10484.23
	b. Change in Inventories of finished goods, work in progress and stock in trade	180.41	133.95	(65.29)	319.38	-158.38
	c. Employees Benefits Expense	358.66	357.95	366.16	1421.50	1225.34
	d. Finance Costs	3.37	2.48	6.65	9.14	21.96
	e. Depreciation and Amortisation expense	43.53	42.70	51.30	164.37	165.68
	f. Other Expenses	433.57	438.57	365.68	1630.62	1578.68
	Total Expenses	4063.69	3836.55	3530.79	14704.55	13317.51
3	Profit from Operations before Exceptional Items	126.44	401.49	89.74	1119.62	1293.52
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax	126.44	401.49	89.74	1119.62	1293.52
6	Tax Expenses					
	a. Current Tax	75.95	94.44	43.56	294.92	316.12
	b. Deferred Tax	-44.26	4.35	(17.43)	-7.98	13.63
	Total Tax Expenses	31.69	98.79	26.14	286.94	329.75
7	Profit for the period	94.75	302.70	63.60	832.68	963.77
8	Share of Profit/(Loss) in Associate	-	-	-	-	-
9	Profit after Tax and share of profit in Associate	94.75	302.70	63.60	832.68	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)	94.75	302.70	63.60	832.68	963.77
12	Paid up Equity Share Capital (Rs.10/- each)	264.63	264.63	264.63	264.63	264.63
13	Earnings per Equity share (Rs.10 each)					
	Basic (Not Annualised)	3.60	11.40	2.40	31.50	36.40
	Diluted (Not Annualised)	3.60	11.40	2.40	31.50	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 May 29, 2026.
- 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.
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- 6 Figures for the previous period have been regrouped wherever necessary, to conform to the current period's classification.
- 7 The Board of Directors of the Company has recommended a final Dividend @ 30% i.e. Re. 3.00 per Equity Share of the face value of Rs. 10 each for the Financial Year 2025-26 subject to the approval of the share holders at the ensuing Annual General Meeting.

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 29th May, 2026

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.)

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

(₹ in Lakhs unless specified)

PARTICULARS	As At March	As At March
	31,2026	31,2025
	(UNAUDITED)	(AUDITED)
A ASSETS		
1 Non current assets		
(a) Property, plant and equipment	1,332.44	1,444.21
(b) Intangible Assets	0.20	0.20
(c) Capital Work in Progress	45.40	27.25
(d) Right of Use Asset	32.27	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	1.69	1.67
(h) Deferred Tax Assets (net)	41.49	33.51
(i) Other non-current assets	696.55	1,017.16
Total Non Current Assets	2,438.49	2,909.27
2 Current assets		
(a) Inventories	1,589.86	1,745.91
(b) Financial Assets		
(i) Investments	1,744.48	887.57
(ii) Trade Receivables	49.53	61.69
(iii) Cash and Cash Equivalents	415.16	59.49
(iv) Bank Balances other than (iii) above	16.79	17.84
(c) Other current assets	104.29	99.58
Total Current Assets	3,920.11	2,872.08
TOTAL ASSETS	6,358.60	5,781.35
B EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	5,346.81	4,592.17
Total Equity	5,611.43	4,856.80
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	35.13	42.44
(ii) Other Financial Liabilities	1.50	7.69
(b) Provisions	26.50	23.65
Total-Non Current Liabilities	63.13	73.78
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.38	115.29
(ii) Lease Liabilities	7.30	6.74
(iii) Trade Payables		
(a) total outstanding dues of micro enterprises and small	125.50	157.08
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	205.76	251.58
(iv) Other current Financial Liabilities	140.40	144.25
(b) Other current liabilities	185.15	173.74
(c) Provisions	1.03	2.09
(d) Current tax liabilities	18.51	-
Total- Current Liabilities	684.03	850.77
TOTAL EQUITY AND LIABILITIES	6,358.60	5,781.35

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 29th May, 2026

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.)

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CONSOLIDATED STATEMENT OF CASH FLOW AS ON 31ST MARCH. 2026

(₹ in Lakhs unless specified)

PARTICULARS	As At March 31,2026	As At March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	1,119.62	1,290.61
Adjusted for		
Depreciation	164.37	163.22
(Profit)/Loss on Sales of Property, Plant and Equipment	(4.30)	(37.24)
Gain on Investment carried at fair value through Statement of Profit & Loss	(2.78)	(55.08)
Gain on Redemption of Mutual Fund	(4.27)	(1.11)
Interest Income	(8.87)	(0.92)
Interest & Finance Charges	7.18	20.35
Ind AS & Other Adjustments	10.37	9.80
Unrealised profit on Inter Company Transactions with Subsidiary	1.35	1.35
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,282.66	1,390.98
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Inventories	156.05	(362.81)
Decrease/(Increase) in Trade Receivables	12.15	(18.35)
Decrease/(Increase) in Other Financial Assets	(4.71)	(488.39)
Decrease/(Increase) in Other Non Current Assets	312.64	(15.30)
Decrease/(Increase) in Other Current Assets	1.06	1.60
Decrease/(Increase) in Other Bank Balances	(77.40)	119.29
Increase/(Decrease) in Trade Payables	61.91	493.65
Increase/(Decrease) in Other non current financial liabilities	(13.50)	(31.07)
Increase/(Decrease) in Other financial liabilities	15.22	22.21
Increase/(Decrease) in Other current liabilities	11.42	(28.74)
Increase/(Decrease) in Provisions	1.79	2.27
CASH GENERATED FROM OPERATING ACTIVITIES:	1,759.29	1,085.35
Direct Taxes Paid	(286.94)	(329.98)
NET CASH FROM OPERATING ACTIVITIES	1,472.34	755.37
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sales of Property, Plant and Equipment	10.52	45.00
Purchase of Property, Plant and Equipment	(74.36)	(198.05)
Proceeds from Sale of Investment in Property	-	25.60
Purchase of Investment in Equity Shares of Subsidiary Company	-	(61.28)
Cash and Cash Equivalents acquired from Subsidiary	-	27.11
Purchase of Mutual Fund	(978.42)	(420.00)
Proceeds from Sale of Mutual Fund	128.56	20.00
Interest Income	8.87	0.92
NET CASH USED IN INVESTING ACTIVITIES	(904.83)	(560.70)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(7.18)	(20.35)
Proceeds/(Repayment) of Non Current Borrowings	(114.91)	18.66
Dividend Paid	(79.39)	(132.31)
Repayment of Lease Liabilities	(10.37)	(9.80)
NET CASH USED IN FINANCING ACTIVITIES	(211.84)	(143.81)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	355.66	50.86
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	59.49	8.63
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	415.16	59.49

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 29th May, 2026

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Pee Cee Cosma Sope Limited**

Report on the Audit of Standalone Financial Results

Opinion:

We have audited the accompanying statements of quarterly and year to date Standalone Financial Results of **PEE CEE COSMA SOPE LIMITED** ("the Company") for the quarter ended 31st March 2026 and for the year ended 31st March 2026 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statements:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard, and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March 2026 and for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual standalone financial statements.



to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

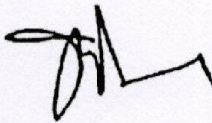
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual standalone financial statements includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

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



CA. Udit Bansal
Partner
Membership No. 401642



Place: Agra
Date: 29th May, 2026
UDIN: 26401642EUHWDO2128

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Independent Auditor's Report on the quarterly and the year to date Audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing obligations and disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Pee Cee Cosma Sope Limited

Report on the audit of the Consolidated Financial Results

Opinion:

We have audited the accompanying Statement of Consolidated Financial Results of **PEE CEE COSMA SOPE LIMITED** ("Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter and year ended 31st March 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of reports of other auditors on separate Audited financial statements of Indian subsidiaries, the aforesaid Statement:

- i. includes the annual financial results of the entities listed in Annexure-I
- ii. 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
- iii. gives a true and fair view, in conformity with the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the consolidated net profit (Including other comprehensive income) and other financial information of the Group for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, and in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the Independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Management's Responsibilities for the Consolidated Financial Statements

These Consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.



The Holding Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. This respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the statement by the directors of Holding Company as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiaries companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.



... events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited to express an opinion on the consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para "other matter" in the Audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

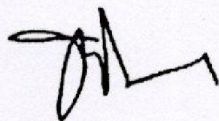
We also performed procedures in accordance with the circular no. CIR/CFD/CMD/1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Consolidated annual financial results includes the results for the quarter ended march 31,2026 being the balancing figure between the audit figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were limited reviewed by us as required under the Listing Regulations.

**For Doogar & Associates
Chartered Accountants**

Firm's Registration Number: 000561N



CA. Udit Bansal

Partner

Membership No. 401642

Place: Agra

Date: 29th May, 2026

UDIN: 26401642VJSQTO3380

Annexure -1 : List of entities consolidated as at March 31,2026

S. No.	Name of Company	Relationship
1	India Trading Infra Limited (Previously known as Suraj Bhan Agencies Limited)	Wholly Owned Subsidiary
2	Pee Cee Energy and Reality Limited*	Wholly Owned Subsidiary

* Incorporated on 27.03.2026





PEE CEE COSMA SOPE LTD.

REGD. OFFICE: HALL No. H1 & H2,
1st FLOOR, PADAM PLAZA, PLOT No.5,
SEC -16B, AWAS VIKAS, SIKANDRA YOJNA
AGRA-282007 (U.P.)

CIN: L24241UP1986PLC008344
GSTIN H.O.: 09AAACP7280L3ZW
PHONE: 0562-2527331,32,2650500
3500550, 3500505

29.05.2026

**Department of Corporate Services
BSE Limited**

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

BSE Scrip Code: 524136

Sub: Declaration Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligation and Disclosures Requirements), Regulations, 2015 in respect of Audit Report with Unmodified opinion for the Financial Year ended 31st March, 2026.

Dear Sirs,

It is hereby declared and confirmed that, the Statutory Auditors of the Company i.e. M/s Doogar & Associates, Chartered Accountants (Firm Reg No.000561N have issued Audit Reports with **unmodified opinion** in respect of the Audited Financial Statements(Standalone and Consolidated) and Financial Results(Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2026.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and disclosures Requirements)(Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This Declaration is for your information and record, please.

Thanking you.

Yours Sincerely

For Pee Cee Cosma Sope Ltd

**Mayank Jain
Executive Chairman
DIN:00112947**

**Brij Mohan Verma
Chief Financial Year**

