



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

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

7th November, 2020

Ref: Symbol: PEE CEE COSMA SOPE LTD.

Scrip Code: 524136

Sub: Outcome of meeting of the Board of Directors of the Company held on 7th November, 2020 under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

We are pleased to inform that the Board of Directors of the Company in its Meeting held on 7th November, 2020, inter-alia considered and approved the following:

- (i) Un-Audited Financial Results for the quarter ended on 30.09.2020.

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.

MAYANK JAIN
Executive Chairman
DIN:00112947



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 2020

(Rs. In Lakh)

SI		Quarter Ended			Half Year Ended		Year Ended
No	PARTICULARS	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Income from Operations						
a.	Revenue from Operations	2149.83	2172.83	1811.75	4322.66	3911.78	7395.62
b.	Other Income	13.74	9.78	17.37	23.52	22.75	31.67
	Total Income from Operations (net)	2163.57	2182.61	1829.12	4346.18	3934.53	7427.29
2	Expenses						
a.	Cost of Material Consumed	1660.44	1314.66	1337.16	2975.11	2765.45	5293.62
b.	Change in Inventories of finished goods,work in progress and stock in trade	(173.11)	261.81	(35.85)	88.70	23.41	(63.17)
c.	Employees Benefits Expenses	228.79	185.86	213.03	414.65	423.64	863.10
d.	Finance Costs	6.97	2.17	1.16	9.14	5.62	18.80
e.	Depreciation and Amortisation expenses	17.65	16.43	15.04	34.08	29.47	74.84
f.	Other Expenses	233.43	194.26	253.22	427.68	503.44	952.73
	Total Expenses	1974.17	1975.18	1783.76	3949.35	3751.03	7139.92
3	Profit from Operations before Exceptional Items	189.40	207.43	45.36	396.83	183.50	287.37
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	189.40	207.43	45.36	396.83	183.50	287.37
6	Tax Expenses						
a.	Current Tax	47.20	53.22	18.20	100.42	48.51	82.09
b.	Deferred Tax	0.28	4.56	(4.38)	4.84	(5.03)	(5.26)
	Total Tax Expenses	47.47	57.79	13.82	105.26	43.48	76.83
7	Profit for the period	141.93	149.64	31.54	291.57	140.02	210.54
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	141.93	149.64	31.54	291.57	140.02	210.54
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.)	5.40	5.70	1.20	11.00	5.30	8.00
	Diluted (Rs.)	5.40	5.70	1.20	11.00	5.30	8.00

Notes :

- The detailed Unaudited Financial Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on November 7, 2020.
- 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.
- 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 Financial Results for the quarter and half year ended September 30, 2020 filed with the Stock Exchanges.
- The Company continues to monitor the impact of Covid-19 on its business including its impact on its customer, supply chain etc. Due care has been exercised in concluding on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the Companies financial results as of and for the period ended 30th September 2020.
- The financial results of the Company for the quarter and half year ended September 30, 2020 are also available on the Company's Website (www.doctor soap.com) and on the Website of BSE (www.bseindia.com).
- Figures for the previous period have been regrouped wherever necessary, to conform to the current period's classification.

FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)

Executive Chairman

DIN No.: 00142947

Place : Agra

Dated: 7th November, 2020



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2020

(RS IN LACS)

PARTICULARS	30.09.2020	31.03.2020
	(UNAUDITED)	(AUDITED)
A ASSETS		
1 Non current assets		
(a) Property, plant and equipment	645.36	647.22
(b) Intangible Assets	1.50	1.94
(c) Right of Use Asset	25.91	32.19
(d) Investment in Property	258.67	258.67
(e) Financial Assets		
(i) Other non-current financial assets	67.20	66.89
(f) Deferred Tax Assets (net)	38.87	43.71
(g) Other non-current assets	719.70	510.70
Total Non Current Assets	1,757.21	1,561.32
2 Current assets		
(a) Inventories	1,023.49	927.41
(b) Financial Assets		
(i) Trade receivables	36.92	27.98
(ii) Cash and Cash Equivalents	18.30	217.18
(iii) Other Bank Balances	19.08	15.96
(iv) Loans	386.15	404.04
(v) Other current financial assets	0.06	0.06
(c) Other current assets	180.99	52.75
Total Current Assets	1,664.99	1,645.40
TOTAL ASSETS	3,422.20	3,206.71
B EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Equity Share Capital	264.63	264.63
(b) Other Equity	2,276.04	1,984.47
Total Equity	2,540.67	2,249.09
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	18.01	22.99
(ii) Other Financial Liabilities	26.62	26.63
(b) Provisions	13.75	23.55
Total-Non Current Liabilities	58.38	73.17
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	197.97	479.51
(ii) Lease Liabilities	11.15	12.11
(iii) Trade Payables	238.39	146.95
(iv) Other current Financial Liabilities	115.43	108.21
(b) Other current liabilities	196.63	134.71
(c) Provisions	2.95	2.95
(d) Current tax liabilities	60.63	-
Total- Current Liabilities	823.15	884.45
TOTAL EQUITY AND LIABILITIES	3,422.20	3,206.71

FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)
Executive Chairman
DIN No. : 00112947



Place : Agra

Dated: 7th November, 2020

PEE CEE COSMA SOPE LIMITED

CIN : L24241UP1986PLC008344

G-10/8, PADAMDEEP, SANJAY PALCE, AGRA-282002

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STATEMENT OF CASH FLOW FOR HALF YEAR ENDED 30TH SEP 2020

(RS IN LACS)

Particulars	Half Year Ended Sep 30,2020	Half Year Ended Sep 30,2019
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	396.83	183.50
Adjusted for		
Depreciation	34.08	29.47
(Profit)/Loss on Sale of Fixed Assets	(2.95)	-
Interest Income	(0.38)	(0.44)
Interest & Finance Charges	7.96	4.77
Ind AS Adjustment due to Employee Benefit Expenses	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	435.54	217.30
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Trade Receivables	(8.94)	7.91
Decrease/(Increase) in Inventories	(96.08)	193.09
Increase/(Decrease) in Trade Payables	91.44	164.84
Decrease/(Increase) in Other Financial Assets	17.57	(90.81)
Decrease/(Increase) in Other Non Current Assets	(204.16)	(5.03)
Decrease/(Increase) in Other Current Assets	(128.24)	(70.67)
Decrease/(Increase) in Other Bank Balances	(3.12)	-
Increase/(Decrease) in Provisions	(9.82)	(0.03)
Increase/(Decrease) in Other non current financial liabilities	-	(0.56)
Increase/(Decrease) in Other financial liabilities	7.23	(32.71)
Increase/(Decrease) in Other current liabilities	122.54	31.98
CASH GENERATED FROM OPERATING ACTIVITIES:	223.96	415.31
Direct Taxes Paid	(105.26)	(43.48)
NET CASH FROM OPERATING ACTIVITIES	118.70	371.84
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Fixed Assets	5.14	-
Purchase of Fixed Assets	(27.67)	(15.03)
Addition in Investment in Property	-	-
Interest Received during the year	0.38	0.44
NET CASH USED IN INVESTING ACTIVITIES	(22.15)	(14.59)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(6.70)	(4.77)
Proceeds/(Repayment) of Non Current Borrowings	-	-
Proceeds/(Repayment) of Current Borrowings	(281.54)	96.78
Dividend Paid	-	-
Dividend Tax Paid	-	-
Repayment of Lease Liabilities	(7.19)	-
NET CASH USED IN FINANCING ACTIVITIES	(295.43)	92.01
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(198.88)	449.26
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	217.18	21.26
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	18.30	470.52

FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)
Executive Chairman
DIN No. : 00112947



Place : Agra
Dated: 7th November, 2020

BSD & 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 Standalone 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, 5th & 6th Floor,
Sanjay Place, Agra.
Uttar Pradesh- 282002.

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 30,2020 (“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).

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 B S D & Co.

Chartered Accountants

Firm's Registration Number: 000312S



CA Sujata Sharma

Partner

Membership Number: 087919



UDIN: 20087919AAAAAJ6687

Place: New Delhi

Date: 7th November 2020