

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

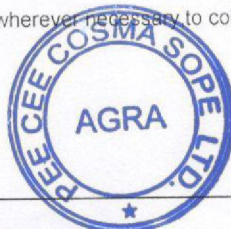
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2021

(Rs. In Lakh)

SI		Quarter Ended			Half Year Ended		Year Ended
No	PARTICULARS	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Income from Operations						
a.	Revenue from Operations	2186.25	2283.31	2149.83	4469.57	4322.66	8225.42
b.	Other Income	12.53	12.72	13.74	25.24	23.52	58.45
	Total Income from Operations (net)	2198.78	2296.03	2163.57	4494.81	4346.18	8283.87
2	Expenses						
a.	Cost of Material Consumed	1737.21	1652.83	1660.44	3390.04	2975.11	5834.60
b.	Change in Inventories of finished goods, work in progress and stock in trade	(145.57)	85.64	(173.11)	(59.93)	88.70	53.12
c.	Employees Benefits Expenses	223.17	213.92	228.79	437.09	414.65	822.78
d.	Finance Costs	19.35	10.46	6.97	29.81	9.14	23.86
e.	Depreciation and Amortisation expenses	18.54	11.49	17.65	30.03	34.08	58.68
f.	Other Expenses	253.63	217.05	233.43	470.68	427.68	846.66
	Total Expenses	2106.33	2191.39	1974.17	4297.72	3949.35	7639.69
3	Profit from Operations before Exceptional Items	92.45	104.64	189.41	197.09	396.83	644.18
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	92.45	104.64	189.41	197.09	396.83	644.18
6	Tax Expenses						
a.	Current Tax	21.19	24.06	47.20	45.25	100.42	160.45
b.	Deferred Tax	2.23	2.38	0.28	4.61	4.84	7.10
	Total Tax Expenses	23.42	26.44	47.47	49.86	105.26	167.55
7	Profit for the period	69.03	78.20	141.93	147.23	291.57	476.63
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)	69.03	78.20	141.93	147.23	291.57	476.63
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.)	2.60	3.00	5.40	5.60	11.00	18.00
	Diluted (Rs.)	2.60	3.00	5.40	5.60	11.00	18.00

Notes :

- The above Results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 12, 2021.
- 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, 2021 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 end for the quarter and half year ended 30th September 2021.
- The Financial Results of the Company for the quarter and half year ended September 30, 2021 are also available on the Company's Website (www.doctorsoap.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: 12th November, 2021

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2021

(RS IN LACS)

PARTICULARS		30.09.2021	31.03.2021
		(UNAUDITED)	(AUDITED)
A ASSETS			
1 Non current assets			
(a) Property, plant and equipment		1,041.56	632.84
(b) Intangible Assets		0.84	1.07
(c) Capital Work in Progress		165.34	5.77
(d) Investment in Property		262.64	262.64
(e) Financial Assets			
(i) Other non-current financial assets		35.17	66.41
(f) Deferred Tax Assets (net)		32.00	36.61
(g) Other non-current assets		532.30	608.30
Total Non Current Assets		2,069.85	1,613.63
2 Current assets			
(a) Inventories		1,220.80	1,142.50
(b) Financial Assets			
(i) Trade receivables		38.49	42.98
(ii) Cash and Cash Equivalents		8.11	8.76
(iii) Other Bank Balances		17.39	17.45
(iv) Loans		737.00	713.55
(v) Other current financial assets		0.08	0.08
(c) Other current assets		113.19	51.87
Total Current Assets		2,135.06	1,977.18
TOTAL ASSETS		4,204.91	3,590.82
B EQUITY AND LIABILITIES			
1 Shareholder's Fund			
(a) Equity Share Capital		264.63	264.63
(b) Other Equity		2,528.95	2,461.10
Total Equity		2,793.58	2,725.73
LIABILITIES			
1 Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		302.46	-
(ii) Other Financial Liabilities		32.31	23.65
(b) Provisions		13.42	13.97
Total-Non Current Liabilities		348.19	37.62
2 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		517.10	338.15
(iii) Trade Payables		295.66	230.57
(iv) Other current Financial Liabilities		111.64	101.20
(b) Other current liabilities		61.81	133.98
(c) Provisions		72.93	0.21
(d) Current tax liabilities		4.00	23.37
Total- Current Liabilities		1,063.14	827.48
TOTAL EQUITY AND LIABILITIES		4,204.91	3,590.82



FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)
Executive Chairman
DIN No. : 00112947

Place : Agra
Dated: 12th November, 2021

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STATEMENT OF CASH FLOW AS ON 30TH SEP 2021

(RS IN LACS)

Particulars	Half Year Ended Sep 30,2021	Half Year Ended Sep 30,2020
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	197.09	396.83
Adjusted for		
Depreciation	30.03	34.08
(Profit)/Loss on Sale of Fixed Assets	-	(2.95)
Interest Income	(0.46)	(0.38)
Interest & Finance Charges	23.03	7.96
Ind AS & Other Adjustments	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	249.69	435.54
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Trade Receivables	4.50	(8.94)
Decrease/(Increase) in Inventories	(78.30)	(96.08)
Increase/(Decrease) in Trade Payables	65.09	91.44
Decrease/(Increase) in Other Financial Assets	7.78	17.57
Decrease/(Increase) in Other Non Current Assets	80.61	(204.16)
Decrease/(Increase) in Other Current Assets	(61.32)	(128.24)
Decrease/(Increase) in Other Bank Balances	0.06	(3.12)
Increase/(Decrease) in Provisions	72.17	(9.82)
Increase/(Decrease) in Other non current financial liabilities	311.13	-
Increase/(Decrease) in Other financial liabilities	10.44	7.23
Increase/(Decrease) in Other current liabilities	(91.54)	122.54
CASH GENERATED FROM OPERATING ACTIVITIES:	570.30	223.96
Direct Taxes Paid	(49.86)	(105.26)
NET CASH FROM OPERATING ACTIVITIES	520.45	118.70
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Fixed Assets	-	5.14
Purchase of Fixed Assets (including CWIP)	(598.09)	(27.67)
Addition in Investment in Property	-	-
Interest Income	0.46	0.38
NET CASH USED IN INVESTING ACTIVITIES	(597.63)	(22.15)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(23.03)	(6.70)
Proceeds/(Repayment) of Non Current Borrowings	-	-
Proceeds/(Repayment) of Current Borrowings	178.95	(281.54)
Dividend Paid	(79.39)	-
Dividend Tax Paid	-	-
Repayment of Lease Liabilities	-	(7.19)
NET CASH USED IN FINANCING ACTIVITIES	76.53	(295.43)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(0.65)	(198.88)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	8.76	217.18
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	8.11	18.30
Components of Cash and Cash Equivalents		
Balance with Banks in Current Account	2.03	11.37
Cash on Hand	6.07	6.92
Stamp on Hand	0.01	0.01
Cash and Cash Equivalents at the end of the year	8.11	18.30



FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 12th November, 2021

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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors,
Pee Cee Cosma Sope Limited,**

1. 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 30th September 2021 (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 (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34), "Interim Financial Reporting" 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. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement 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 as to whether the Statements is free from material misstatement. 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the with the recognition and measurement principles laid down in the aforesaid Indian accounting standards (Ind 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 the Listing Regulations, 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

Sujata Sharma Digitally signed by Sujata Sharma
Date: 2021.11.12 14:22:03 +05'30'

Sujata Sharma

Partner

Membership No. 087919

UDIN: 21087919AAAAMZ4242

Date: 12th November 2021

Place: New Delhi