

# PEE CEE COSMA SOPE LTD.

CIN : L24241UP1986PLC008344

REGD.OFFICE : PADAMPLAZA, HALL NO.H1-H2, FIRST FLOOR, PLOT NO.5, SECTOR-16B,AWAS VIKAS SIKANDRA YOJNA, AGRA-282007 (U.P.)  
Tel. : 0562-2527331/32 , 0562-2650500,3500550,3500505 , Website : www.peeceecosma.com , E-mail : info@peeceecosma.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2022

(Rs. In Lakh)

Sl No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (UNAUDITED)	30.06.2022 (UNAUDITED)	30.09.2021 (UNAUDITED)	30.09.2022 (UNAUDITED)	30.09.2021 (UNAUDITED)	31.03.2022 (AUDITED)
1	<b>Income from Operations</b>	2867.11	3318.20	2186.25	6185.32	4469.57	9269.27
a.	Revenue from Operations	12.09	15.26	12.53	27.35	25.24	61.12
b.	Other Income	2879.20	3333.46	2198.78	6212.66	4494.81	9330.39
	<b>Total Income from Operations (net)</b>						
2	<b>Expenses</b>	2406.33	2725.54	1737.21	5131.87	3390.04	6994.36
a.	Cost of Material Consumed	(168.96)	(56.05)	(145.57)	(225.01)	(59.93)	19.08
b.	Change in Inventories of finished goods,work in progress and stock in trade	243.80	239.34	223.17	483.14	437.09	887.57
c.	Employees Benefits Expenses	27.73	20.97	19.35	48.70	29.81	46.65
d.	Finance Costs	40.26	32.38	18.54	72.64	30.03	65.98
e.	Depreciation and Amortisation expenses	310.74	352.07	253.63	662.81	470.68	1088.07
f.	Other Expenses	2859.90	3314.25	2106.33	6174.15	4297.72	9101.72
	<b>Total Expenses</b>	19.30	19.21	92.45	38.51	197.09	228.67
3	<b>Profit from Operations before Exceptional Items</b>	-	-	-	-	-	-
4	Exceptional Items	19.30	19.21	92.45	38.51	197.09	228.67
5	<b>Profit before Tax</b>	13.22	5.73	21.19	18.95	45.25	57.53
6	<b>Tax Expenses</b>	(9.97)	1.46	2.23	(8.50)	4.61	2.61
a.	Current Tax	3.25	7.19	23.42	10.44	49.86	60.14
b.	Deferred Tax	16.05	12.01	69.04	28.06	147.23	168.53
	<b>Total Tax Expenses</b>						
7	<b>Profit for the period</b>	16.05	12.01	69.04	28.06	147.23	168.53
8	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	16.05	12.01	69.04	28.06	147.23	168.53
9	<b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b>	264.63	264.63	264.63	264.63	264.63	264.63
10	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>						
11	<b>Earning per share (before extraordinary items) (Quarterly not annualised)</b>	0.60	0.50	2.60	1.10	5.60	6.40
	Basic (Rs.)	0.60	0.50	2.60	1.10	5.60	6.40
	Diluted (Rs.)						

### Notes :

- The above Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 14, 2022.
- 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, 2022 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 for the Quarter and half year ended 30th September 2022.
- The Financial Results of the Company for the Quarter and half year ended September 30, 2022 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

(Ankur Jain)  
Managing Director  
DIN No. : 00172356

Place : Agra

Dated: 14th November, 2022





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**STATEMENT OF CASH FLOW AS ON 30TH SEP 2022**

( RS IN LACS )

Particulars	Year Ended Sept 30,2022	Year Ended Sept 30,2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>	38.51	197.09
Net Profit before tax and extra ordinary items		
<b>Adjusted for</b>	72.64	30.03
Depreciation	-	-
(Profit)/Loss on Sale of Fixed Assets	(0.13)	(0.46)
Interest Income	45.71	23.03
Interest & Finance Charges	4.51	-
Ind AS & Other Adjustments	<b>161.24</b>	<b>249.69</b>
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES:</b>		
Decrease/(Increase) in Trade Receivables	(14.25)	4.50
Decrease/(Increase) in Inventories	(208.17)	(78.30)
Increase/(Decrease) in Trade Payables	207.68	65.09
Decrease/(Increase) in Other Financial Assets	(8.88)	7.78
Decrease/(Increase) in Other Non Current Assets	(94.65)	80.61
Decrease/(Increase) in Other Current Assets	0.03	(61.32)
Decrease/(Increase) in Other Bank Balances	64.12	0.06
Increase/(Decrease) in Provisions	(0.85)	72.17
Increase/(Decrease) in Other non current financial liabilities	(49.13)	311.13
Increase/(Decrease) in Other financial liabilities	(22.42)	10.44
Increase/(Decrease) in Other current liabilities	82.25	(91.54)
<b>CASH GENERATED FROM OPERATING ACTIVITIES:</b>	<b>116.97</b>	<b>570.30</b>
Direct Taxes Paid	(10.44)	(49.86)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>106.53</b>	<b>520.45</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Sale of Fixed Assets	-	-
Purchase of Fixed Assets (including CWIP)	(136.02)	(598.09)
Addition in Investment in Property	-	-
Interest Income	0.13	0.46
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(135.89)</b>	<b>(597.63)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Interest & Finance Charges paid	(45.71)	(23.03)
Proceeds/(Repayment) of Non Current Borrowings	(20.63)	178.95
Dividend Paid	(26.46)	(79.39)
Dividend Tax Paid	(4.51)	-
Repayment of Lease Liabilities	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(97.31)</b>	<b>76.53</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(126.67)</b>	<b>(0.65)</b>
<b>CASH AND CASH EQUIVALENTS ( OPENING BALANCE )</b>	134.91	8.76
<b>CASH AND CASH EQUIVALENTS ( CLOSING BALANCE )</b>	8.24	8.11

Place : Agra  
Dated: 14th November, 2022



**FOR AND ON BEHALF OF THE BOARD**

*Ankur Jain*  
(Ankur Jain)  
Managing Director  
DIN No. : 00172356



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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2022**

( RS IN LACS )

PARTICULARS	30.09.2022	31.03.2022
	(UNAUDITED)	(AUDITED)
<b>A ASSETS</b>		
<b>1 Non current assets</b>	1,540.66	1,370.21
(a) Property, plant and equipment	0.45	0.59
(b) Intangible Assets	55.50	158.77
(c) Capital Work in Progress	57.84	61.50
(d) Right of Use Asset	307.41	307.41
(e) Investment in Property	-	-
(f) Financial Assets	-	0.05
(i) Trade Receivables	509.33	728.18
(ii) Loans	59.26	48.10
(iii) Other Financial Assets	42.50	34.00
(g) Deferred Tax Assets (net)	550.46	550.08
(h) Other non-current assets	3,123.41	3,258.89
<b>Total Non Current Assets</b>		
<b>2 Current assets</b>	1,399.81	1,191.63
(a) Inventories	-	-
(b) Financial Assets	63.15	48.85
(i) Trade receivables	8.24	134.91
(ii) Cash and Cash Equivalents	22.80	22.84
(iii) Other Bank Balances	0.10	0.10
(v) Other current financial assets	164.74	70.09
(c) Other current assets	1,658.84	1,468.42
<b>Total Current Assets</b>		
<b>TOTAL ASSETS</b>	<b>4,782.25</b>	<b>4,727.31</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Shareholder's Fund</b>	264.63	264.63
(a) Equity Share Capital	2,551.85	2,550.24
(b) Other Equity	2,816.48	2,814.87
<b>Total Equity</b>		
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities	538.07	583.66
(i) Borrowings	57.14	59.34
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	-
(a) total outstanding dues of micro enterprises and small enterprises	-	0.67
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	23.40	24.74
(iv) Other Financial Liabilities	16.03	16.88
(b) Provisions	634.64	685.29
<b>Total-Non Current Liabilities</b>		
<b>2 Current Liabilities</b>		
(a) Financial Liabilities	745.84	766.47
(i) Borrowings	4.31	4.15
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	16.17
(a) total outstanding dues of micro enterprises and small enterprises	246.31	165.36
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	86.84	109.26
(iv) Other current Financial Liabilities	247.32	165.23
(b) Other current liabilities	0.51	0.51
(c) Provisions	-	-
(d) Current tax liabilities	1,331.13	1,227.15
<b>Total- Current Liabilities</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,782.25</b>	<b>4,727.31</b>

FOR AND ON BEHALF OF THE BOARD

(Ankur Jain)  
Managing Director  
DIN No. : 00172356

Place : Agra  
Dated: 14th November, 2022





# 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](mailto:uditbansalca@gmail.com)

Independent Auditor's Review Report on the Quarterly 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,  
Padam Plaza, Hall no H-1-H-2, First Floor, Plot no. 5,  
Sector 16B, Awas Vikas Sikandra Yojna, Agra,  
Uttar Pradesh- 282007.

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, 2022** ("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.

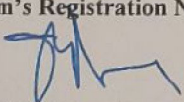
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 5<sup>th</sup> 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 No. 401642

UDIN: 22401642BDBERG8226



Date: 14<sup>th</sup> November, 2022

Place: Agra

