

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2023

(Rs. In Lakh)

Sl No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Income from Operations	3256.99	3673.51	2867.11	6930.50	6185.32	12451.67
a.	Revenue from Operations	12.60	12.60	12.09	25.20	27.35	53.39
b.	Other Income						
	Total Income from Operations (net)	3269.59	3686.11	2879.20	6955.70	6212.66	12505.06
2	Expenses						
a.	Cost of Material Consumed	2154.21	2388.06	2406.33	4542.26	5131.87	9710.03
b.	Change in Inventories of finished goods,work in progress and stock in trade	(3.00)	128.63	(168.96)	125.64	(225.01)	(239.09)
c.	Employees Benefits Expenses	264.30	261.60	243.80	525.90	483.14	981.98
d.	Finance Costs	8.52	13.88	27.73	22.40	48.70	87.57
e.	Depreciation and Amortisation expenses	40.46	35.80	40.26	76.25	72.64	151.04
f.	Other Expenses	470.07	527.71	310.74	997.78	662.81	1480.26
	Total Expenses	2934.56	3355.68	2859.90	6290.23	6174.15	12171.79
3	Profit from Operations before Exceptional Items	335.03	330.43	19.30	665.47	38.51	333.27
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	335.03	330.43	19.30	665.47	38.51	333.27
6	Tax Expenses						
a.	Current Tax	85.75	85.83	13.22	171.59	18.95	94.12
b.	Deferred Tax	-1.99	1.67	(9.97)	(0.32)	-8.50	(9.47)
	Total Tax Expenses	83.76	87.50	3.25	171.27	10.44	84.65
7	Profit for the period	251.27	242.92	16.05	494.20	28.06	248.61
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)	251.27	242.92	16.05	494.20	28.06	248.61
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.)	9.50	9.20	0.60	18.70	1.10	9.40
	Diluted (Rs.)	9.50	9.20	0.60	18.70	1.10	9.40

Notes :

- The above Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on November 04, 2023.
- 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, 2023 filed with the Stock Exchanges.
- The Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September 2023 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

Place : Agra

Dated: 04th November, 2023



(Mayank Jain)

Executive Chairman

DIN No. : 00112947

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP 2023

(RS IN LAKH)

PARTICULARS		30.09.2023	31.03.2023
		(UNAUDITED)	(AUDITED)
A ASSETS			
1 Non current assets			
(a) Property, plant and equipment		1,437.37	1,459.24
(b) Intangible Assets		0.26	0.32
(c) Capital Work in Progress		30.22	19.96
(d) Right of Use Asset		50.54	54.19
(e) Investment in Property		307.42	307.42
(f) Financial Assets			
(i) Loans		552.91	514.07
(ii) Other Financial Assets		91.72	31.90
(f) Deferred Tax Assets (net)		43.78	43.47
(g) Other non-current assets		528.65	578.16
Total Non Current Assets		3,042.87	3,008.73
2 Current assets			
(a) Inventories		1,434.71	1,508.79
(b) Financial Assets			
(i) Trade receivables		43.64	67.77
(ii) Cash and Cash Equivalents		307.87	9.22
(iii) Other Bank Balances		23.12	23.19
(iv) Other current financial assets		0.07	0.07
(c) Other current assets		146.95	57.27
Total Current Assets		1,956.36	1,666.32
TOTAL ASSETS		4,999.23	4,675.05
B EQUITY AND LIABILITIES			
1 Shareholder's Fund			
(a) Equity Share Capital		264.63	264.63
(b) Other Equity		3,213.67	2,772.40
Total Equity		3,478.30	3,037.03
LIABILITIES			
1 Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		64.92	491.90
(ii) Lease Liabilities		52.36	54.86
(iii) Other Financial Liabilities		22.40	22.40
(b) Provisions		18.65	18.94
Total-Non Current Liabilities		158.33	588.10
2 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		399.34	516.32
(ii) Lease Liabilities		4.79	4.49
(iii) Trade Payables		-	-
(a) total outstanding dues of micro enterprises and small enterprises		-	7.84
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		543.19	125.09
(iv) Other current Financial Liabilities		104.16	117.75
(b) Other current liabilities		253.46	265.59
(c) Provisions		0.79	0.79
(d) Current tax liabilities		56.87	12.04
Total- Current Liabilities		1,362.60	1,049.92
TOTAL EQUITY AND LIABILITIES		4,999.23	4,675.05

FOR AND ON BEHALF OF THE BOARD

Place : Agra

Dated: 04th November, 2023

(Mayank Jain)
Executive Chairman
DIN No. : 00112947



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STATEMENT OF CASH FLOW AS ON 30TH SEP 2023

(RS IN LAKH)

PARTICULARS	Year Ended Sep 30,2023	Year Ended Sep 30,2022
A. CASH FLOW FROM OPERATING ACTIVITIES:	665.47	38.51
Net Profit before tax and extra ordinary items		
Adjusted for	76.25	72.64
Depreciation	(0.13)	-
(Profit)/Loss on Sale of Fixed Assets	(0.24)	(0.13)
Interest Income	21.57	45.71
Interest & Finance Charges	4.51	4.51
Ind AS & Other Adjustments	767.43	161.24
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Trade Receivables	24.13	(14.25)
Decrease/(Increase) in Inventories	74.08	(208.17)
Increase/(Decrease) in Trade Payables	(98.67)	207.68
Decrease/(Increase) in Other Financial Assets	49.19	(8.88)
Decrease/(Increase) in Other Non Current Assets	(89.68)	(94.65)
Decrease/(Increase) in Other Current Assets	0.08	0.03
Decrease/(Increase) in Other Bank Balances	410.25	64.12
Increase/(Decrease) in Provisions	(0.29)	(0.85)
Increase/(Decrease) in Other non current financial liabilities	(429.47)	(49.13)
Increase/(Decrease) in Other financial liabilities	(13.60)	(22.42)
Increase/(Decrease) in Other current liabilities	33.00	82.25
CASH GENERATED FROM OPERATING ACTIVITIES:	726.45	116.97
Direct Taxes Paid	(171.27)	(10.44)
NET CASH FROM OPERATING ACTIVITIES	555.18	106.53
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sales of Property, Plant and Equipment	0.13	-
Purchase of Fixed Assets (including CWIP)	(60.92)	(136.02)
Addition in Investment in Property	-	-
Interest Income	0.24	0.13
NET CASH USED IN INVESTING ACTIVITIES	(60.55)	(135.89)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	(21.57)	(45.71)
Proceeds/(Repayment) of Non Current Borrowings	(116.98)	(20.63)
Dividend Paid	(52.92)	(26.46)
Dividend Tax Paid		(4.51)
Repayment of Lease Liabilities	(4.51)	-
NET CASH USED IN FINANCING ACTIVITIES	(195.98)	(97.31)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	298.65	(126.67)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	9.22	134.91
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	307.87	8.24

FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)
Executive Chairman
DIN No. : 00112947

Place : Agra

Dated: 04th November, 2023



DOOGAR & ASSOCIATES

Chartered Accountants

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

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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,
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 financial results of **Pee Cee Cosma Sope Limited ("the Company")** for the quarter and half year ended **September 30, 2023 ("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 No. 401642
UDIN: 23401642BGXJXH7943



Place: Agra
Date: 4th November, 2023