

# 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 NINE MONTHS ENDED 31ST DEC 2020

(Rs. In Lakh )

| SI |   | Quarter Ended  |                |                | Nine Months Ended |                | Year Ended     |
|----|---|----------------|----------------|----------------|-------------------|----------------|----------------|
| No | PARTICULARS   | 31.12.2020     | 30.09.2020     | 31.12.2019     | 31.12.2020        | 31.12.2019     | 31.03.2020     |
|    |   | (UNAUDITED)    | (UNAUDITED)    | (UNAUDITED)    | (UNAUDITED)       | (UNAUDITED)    | (AUDITED)      |
| 1  | <b>Income from Operations</b>   |                |                |                |                   |                |                |
| a. | Revenue from Operations   | 1992.45        | 2149.83        | 1982.55        | 6315.12           | 5894.33        | 7395.62        |
| b. | Other Income  | 11.65          | 13.74          | 0.23           | 35.17             | 22.98          | 31.67          |
|    | <b>Total Income from Operations (net)</b>   | <b>2004.10</b> | <b>2163.57</b> | <b>1982.78</b> | <b>6350.29</b>    | <b>5917.31</b> | <b>7427.29</b> |
| 2  | <b>Expenses</b>   |                |                |                |                   |                |                |
| a. | Cost of Material Consumed   | 1479.64        | 1660.44        | 1341.59        | 4454.75           | 4107.04        | 5293.62        |
| b. | Change in Inventories of finished goods,work in progress and stock in trade   | (82.78)        | (173.11)       | 61.77          | 5.92              | 85.18          | (63.17)        |
| c. | Employees Benefits Expenses   | 202.86         | 228.79         | 217.26         | 617.51            | 640.90         | 863.10         |
| d. | Finance Costs   | 7.31           | 6.97           | 4.77           | 16.45             | 10.39          | 18.80          |
| e. | Depreciation and Amortisation expenses  | 18.39          | 17.65          | 15.27          | 52.47             | 44.74          | 74.84          |
| f. | Other Expenses  | 212.35         | 233.43         | 261.36         | 640.04            | 764.80         | 952.73         |
|    | <b>Total Expenses</b>   | <b>1837.77</b> | <b>1974.17</b> | <b>1902.02</b> | <b>5787.14</b>    | <b>5653.05</b> | <b>7139.92</b> |
| 3  | <b>Profit from Operations before Exceptional Items</b>  | <b>166.33</b>  | <b>189.41</b>  | <b>80.76</b>   | <b>563.15</b>     | <b>264.26</b>  | <b>287.37</b>  |
| 4  | Exceptional Items   | -              | -              | -              | -                 | -              | -              |
| 5  | <b>Profit before Tax</b>  | <b>166.33</b>  | <b>189.41</b>  | <b>80.76</b>   | <b>563.15</b>     | <b>264.26</b>  | <b>287.37</b>  |
| 6  | <b>Tax Expenses</b>   |                |                |                |                   |                |                |
| a. | Current Tax   | 41.78          | 47.20          | 21.42          | 142.19            | 69.93          | 82.09          |
| b. | Deferred Tax  | -0.86          | 0.28           | (0.70)         | 3.98              | (5.73)         | (5.26)         |
|    | <b>Total Tax Expenses</b>   | <b>40.92</b>   | <b>47.47</b>   | <b>20.72</b>   | <b>146.17</b>     | <b>64.20</b>   | <b>76.83</b>   |
| 7  | <b>Profit for the period</b>  | <b>125.41</b>  | <b>141.93</b>  | <b>60.04</b>   | <b>416.98</b>     | <b>200.06</b>  | <b>210.54</b>  |
| 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>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>       | <b>-</b>       |
| 9  | <b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b> | <b>125.41</b>  | <b>141.93</b>  | <b>60.04</b>   | <b>416.98</b>     | <b>200.06</b>  | <b>210.54</b>  |
| 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 | <b>Earning per share (before extraordinary items) (Quarterly not annualised)</b>  |                |                |                |                   |                |                |
|    | Basic (Rs.)   | 4.70           | 5.40           | 2.30           | 15.80             | 7.60           | 8.00           |
|    | Diluted (Rs.)   | 4.70           | 5.40           | 2.30           | 15.80             | 7.60           | 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 February 13, 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 nine months ended December 31, 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 31st December 2020.
- The financial results of the Company for the quarter and nine months ended December 31, 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

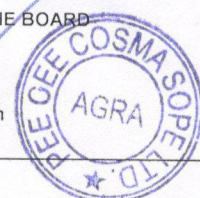
(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 13th February, 2021





# BSD & Co.

## Chartered Accountants

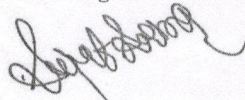
810, 8th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001 (Delhi)  
Tel : 011-43029888; Email ID : audit.delhi@bsdgroup.in; delhi@bsdgroup.in; website : www.bsdgroup.in

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

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

1. We have reviewed the accompanying statement of unaudited financial results of Pee Cee Cosma Sopa Limited ("the Company") for the quarter ended December 31, 2020 and year to date from April 1, 2020 to December 31, 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 including relevant circulars issued by the SEBI from time to time (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 Engagements (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 Statement is free of 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 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 BSD & Co.  
Chartered Accountants  
Firm's Registration Number: 000312S



Sujata Sharma  
Partner  
Membership Number: 087919

UDIN: 21087919AAAAAH9554  
Place: New Delhi  
Date: 13<sup>th</sup> February, 2021