

# 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.peeceedcosma.com , E-mail : info@peeceecosma.com

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024**

(Rs. In Lakh)

Sl No	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1	<b>Income from Operations</b>					
a.	Revenue from Operations	3054.25	3379.56	2961.56	13364.31	12451.67
b.	Other Income	21.77	13.38	12.83	60.34	53.39
	<b>Total Income from Operations (net)</b>	<b>3076.02</b>	<b>3392.94</b>	<b>2974.39</b>	<b>13424.65</b>	<b>12505.06</b>
2	<b>Expenses</b>					
a.	Cost of Material Consumed	2245.18	2242.19	2173.42	9029.63	9710.03
b.	Change in Inventories of finished goods,work in progress and stock in trade	(68.66)	5.18	(116.42)	62.17	(239.09)
c.	Employees Benefits Expenses	263.79	270.70	252.29	1060.39	981.98
d.	Finance Costs	2.63	4.95	20.45	29.97	87.57
e.	Depreciation and Amortisation expenses	42.86	41.24	37.10	160.35	151.04
f.	Other Expenses	223.98	454.92	413.49	1676.68	1480.26
	<b>Total Expenses</b>	<b>2709.78</b>	<b>3019.18</b>	<b>2780.31</b>	<b>12019.19</b>	<b>12171.79</b>
3	<b>Profit from Operations before Exceptional Items</b>	<b>366.24</b>	<b>373.76</b>	<b>194.08</b>	<b>1405.46</b>	<b>333.27</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit before Tax</b>	<b>366.24</b>	<b>373.76</b>	<b>194.08</b>	<b>1405.46</b>	<b>333.27</b>
6	<b>Tax Expenses</b>					
a.	Current Tax	95.97	96.30	52.37	363.84	94.12
b.	Deferred Tax	(0.56)	-1.88	(3.35)	(2.75)	(9.47)
	<b>Total Tax Expenses</b>	<b>95.41</b>	<b>94.42</b>	<b>49.02</b>	<b>361.09</b>	<b>84.65</b>
7	<b>Profit for the period</b>	<b>270.83</b>	<b>279.33</b>	<b>145.05</b>	<b>1044.37</b>	<b>248.61</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>
9	<b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b>	<b>270.83</b>	<b>279.33</b>	<b>145.05</b>	<b>1044.37</b>	<b>248.61</b>
10	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	<b>264.63</b>	<b>264.63</b>	<b>264.63</b>	<b>264.63</b>	<b>264.63</b>
11	<b>Earning per share (before extraordinary items) (Quarterly,not annualised)</b>					
	Basic (Rs.)	10.20	10.60	5.50	39.50	9.40
	Diluted (Rs.)	10.20	10.60	5.50	39.50	9.40

**Notes :**

- 1 The above Results were Reviewed and recommended by the Audit Committee & approved by the Board of Directors at their Meeting held on May 28, 2024.
- 2 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.
- 3 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.
- 4 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 Audited Financial Results for the Quarter and Year ended March 31, 2024 filed with the Stock Exchanges.
- 5 The Audited Financial Results of the Company for the Quarter and Year ended 31st March 2024 are also available on the Company's Website (www.peeceecosma.com) and on the Website of BSE (www.bseindia.com).
- 6 Figures for the previous period have been regrouped wherever necessary, to conform to the current period's classification.
- 7 The Board of Directors of the Company has recommended a final Dividend @ 30% i.e. Re. 3.00 per Equity Share and additionally a special dividend @20% i.e. Re. 2.00 per equity share (Aggregating total dividend @ 50% i.e. Re. 5.00 per Equity Share) of the face value of Rs. 10 each for the Financial Year 2023-24 subject to the approval of the share holders at the ensuing Annual General Meeting.

FOR AND ON BEHALF OF THE BOARD

(Mayank Jain)

Executive Chairman

DIN No. : 00112947

Place : Agra

Dated: 28th May, 2024





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**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024**

( RS IN LAKH )

PARTICULARS		31.03.2024	31.03.2023
		(AUDITED)	(AUDITED)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non current assets</b>		
(a)	Property, plant and equipment	1,412.50	1,459.24
(b)	Intangible Assets	0.20	0.32
(c)	Capital Work in Progress	18.53	19.96
(d)	Right of Use Asset	46.88	54.19
(e)	Investment in Property	309.34	307.42
(f)	Financial Assets		
	(i) Loans	580.54	514.07
	(ii) Other Financial Assets	3.76	31.90
(f)	Deferred Tax Assets (net)	46.22	43.47
(g)	Other non-current assets	485.36	578.16
	<b>Total Non Current Assets</b>	<b>2,903.33</b>	<b>3,008.73</b>
<b>2</b>	<b>Current assets</b>		
(a)	Inventories	1,374.72	1,508.79
(b)	Financial Assets		
	(i) Current Investment	431.38	-
	(ii) Trade Receivables	36.67	67.77
	(iii) Cash and Cash Equivalents	8.63	9.22
	(iv) Bank Balances other than (ii) above	19.34	23.19
	(v) Other Financial Assets	0.08	0.07
(c)	Other current assets	56.11	57.27
	<b>Total Current Assets</b>	<b>1,926.93</b>	<b>1,666.32</b>
	<b>TOTAL ASSETS</b>	<b>4,830.26</b>	<b>4,675.05</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
(a)	Equity Share Capital	264.63	264.63
(b)	Other Equity	3,763.84	2,772.40
	<b>Total Equity</b>	<b>4,028.47</b>	<b>3,037.03</b>
	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	0.00	491.90
	(ii) Lease Liabilities	49.18	54.86
	(iii) Other Financial Liabilities	22.50	22.40
(b)	Provisions	21.21	18.94
	<b>Total-Non Current Liabilities</b>	<b>92.89</b>	<b>588.10</b>
<b>2</b>	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	96.63	516.32
	(ii) Lease Liabilities	5.67	4.49
	(iii) Trade Payables	-	-
	(a) total outstanding dues of micro enterprises and small enterprises	96.23	52.78
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	187.70	80.15
	(iv) Other current Financial Liabilities	118.56	117.75
(b)	Other current liabilities	163.21	265.59
(c)	Provisions	1.07	0.79
(d)	Current tax liabilities	39.83	12.04
	<b>Total- Current Liabilities</b>	<b>708.90</b>	<b>1,049.92</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,830.26</b>	<b>4,675.05</b>

FOR AND ON BEHALF OF THE BOARD

*(Signature)*

(Mayank Jain)  
Executive Chairman  
DIN No. : 00112947



Place : Agra

Dated: 28th May, 2024

*(Signature)*



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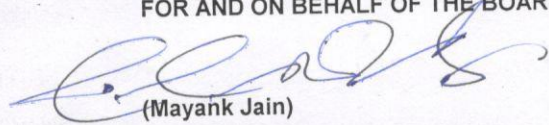
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**STATEMENT OF CASH FLOW AS ON 31ST MARCH 2024**

( RS IN LAKH )

PARTICULARS	Year Ended March 31,2024	Year Ended March 31,2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax and extra ordinary items	1,405.46	333.27
<b>Adjusted for</b>		
Depreciation	160.35	151.04
(Profit)/Loss on Sale of Fixed Assets	(0.13)	-
Interest Income	(2.47)	(0.83)
Interest & Finance Charges	28.44	85.77
Ind AS & Other Adjustments	4.51	9.01
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1,596.15</b>	<b>578.27</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES:</b>		
Decrease/(Increase) in Trade Receivables	31.10	(18.88)
Decrease/(Increase) in Inventories	134.07	(317.16)
Increase/(Decrease) in Trade Payables	(38.35)	230.34
Decrease/(Increase) in Other Financial Assets	90.05	(37.55)
Decrease/(Increase) in Other Non Current Assets	(430.22)	12.86
Decrease/(Increase) in Other Current Assets	3.85	(0.35)
Decrease/(Increase) in Other Bank Balances	150.99	(49.26)
Increase/(Decrease) in Provisions	2.55	2.34
Increase/(Decrease) in Other non current financial liabilities	(497.48)	(98.59)
Increase/(Decrease) in Other financial liabilities	0.80	8.49
Increase/(Decrease) in Other current liabilities	(73.40)	112.70
<b>CASH GENERATED FROM OPERATING ACTIVITIES:</b>	<b>970.13</b>	<b>423.22</b>
Direct Taxes Paid	(361.09)	(84.65)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>609.04</b>	<b>338.56</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Sales of Property, Plant and Equipment	0.13	-
Purchase of Fixed Assets (including CWIP)	(104.75)	(93.69)
Addition in Investment in Property	(1.92)	-
Interest Income	2.47	0.83
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(104.07)</b>	<b>(92.86)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Interest & Finance Charges paid	(28.44)	(85.77)
Proceeds/(Repayment) of Non Current Borrowings	(419.69)	(250.14)
Dividend Paid	(52.92)	(26.46)
Dividend Tax Paid	(4.51)	(9.01)
Repayment of Lease Liabilities	(505.56)	(371.39)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(1,000.52)</b>	<b>(732.77)</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(0.60)</b>	<b>(125.69)</b>
<b>CASH AND CASH EQUIVALENTS ( OPENING BALANCE )</b>	<b>9.22</b>	<b>134.91</b>
<b>CASH AND CASH EQUIVALENTS ( CLOSING BALANCE )</b>	<b>8.63</b>	<b>9.22</b>

FOR AND ON BEHALF OF THE BOARD



(Mayank Jain)

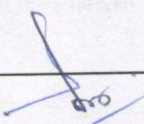
Executive Chairman

DIN No. : 00112947



Place : Agra

Dated: 28th May, 2024





# DOOGAR & ASSOCIATES

Chartered Accountants

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

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : udilbansalca@gmail.com

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

To

The Board of Directors of  
Pee Cee Cosma Sope Limited

### Report on the Audit of Financial Results

#### Opinion:

We have audited the accompanying statements of quarterly and year to date Financial Results of PEE CEE COSMA SOPE LIMITED ("the Company") for the quarter ended 31<sup>st</sup> March 2024 and for the year ended 31<sup>st</sup> March 2024 ("the Statements"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statements:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard, and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31<sup>st</sup> March 2024 and for the year ended 31<sup>st</sup> March, 2024.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual financial statements.

#### Management's Responsibility for the Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for preparation and presentation of the statements that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in



accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Company's Management and Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on





- the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The annual financial statements includes the results for the quarter ended 31<sup>st</sup> March 2024 being the balancing figure between the audited figures in respect of full financial year ended 31<sup>st</sup> March 2024 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

**For Doogar & Associates**  
**Chartered Accountants**  
**Firm's Registration Number: 000561N**



**CA. Udit Bansal**  
**Partner**  
**Membership No. 401642**

**Place: Agra**  
**Date: 28<sup>th</sup> May, 2024**  
**UDIN: 24401642BKDANZ3411**