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**C. R. Sharedalal & Co.**  
Chartered Accountants

**Independent Auditor's Report (Unmodified Opinion) on Audited standalone Half-Year Financial Results and Year to date Results of the Board of Directors Prospect Consumer Products Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Prospect Consumer Products Limited  
CIN: L01400GJ2022PLC128482  
417, Orbit behind Rajpath Club  
Rajpath, Rangoli Road, PLR Colony  
Bodakdev  
Ahmedabad-380054  
Gujarat, India.

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone half yearly financial results of Prospect Commodities Limited for the half year ended March 31, 2026 and the year to date results for the period April 1, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone half yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2026, as well as the year-to-date results for the period from April 1, 2025, to March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's Responsibilities for the Standalone Annual Financial Results**

These half-yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the 'interim and annual financial statements, respectively.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's Responsibility for the Audit of Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



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

- Identify and assess the risks of material misstatement of the standalone financial results, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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

Attention is drawn to the fact that the figures for the half year ended 31<sup>st</sup> March, 2026 are the balancing figures between the audited figures in respect of full financial year and unaudited figures for the half year ended on 30<sup>th</sup> September, 2025.

Our conclusion is not modified with respect to this matter.

For, C R Sharedalal & Co.  
Chartered Accountants  
FRN.:109943W



Jayesh C. Sharedalal  
(Partner)

Membership No. 033189

UDIN: 26033189YAAHL52159



Place: Ahmedabad  
Date: 27-05-2026

**Prospect Consumer Products Limited**  
(Formerly known as : Prospect Commodities Limited)

CIN:L01400GJ2022PLC128482  
417, Sun Orbit B/H, Rajpath Club Road,  
Bodakdev, Ahmedabad -380054, Gujarat, India

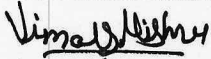
Statement of Audited financials Result for the half year and Year ended on 31 March, 2026 Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Email: [compliance@prospectconsumer.com](mailto:compliance@prospectconsumer.com)

Website: [www.prospectconsumer.com](http://www.prospectconsumer.com)

| S.no | Particulars                                                        | For the Half Year Ended                |                                              |                                        | (Indian Rupees in Lakhs except Earnings per share) |                                        |
|------|--------------------------------------------------------------------|----------------------------------------|----------------------------------------------|----------------------------------------|----------------------------------------------------|----------------------------------------|
|      |                                                                    | Audited<br>31 <sup>st</sup> March 2026 | Unaudited<br>30 <sup>th</sup> September 2025 | Audited<br>31 <sup>st</sup> March 2025 | Audited<br>31 <sup>st</sup> March 2026             | Audited<br>31 <sup>st</sup> March 2025 |
| 1    | <b>INCOME</b>                                                      |                                        |                                              |                                        |                                                    |                                        |
|      | Revenue from Operations                                            | 2,790.43                               | 2,963.36                                     | 1,783.64                               | 5,753.79                                           | 3,099.11                               |
|      | Other Income                                                       | 2.64                                   | 5.37                                         | 10.57                                  | 8.01                                               | 12.94                                  |
|      | <b>TOTAL INCOME</b>                                                | <b>2,793.07</b>                        | <b>2,968.73</b>                              | <b>1,794.21</b>                        | <b>5,761.80</b>                                    | <b>3,112.05</b>                        |
| 2    | <b>EXPENSES</b>                                                    |                                        |                                              |                                        |                                                    |                                        |
|      | Cost of Material Consumed                                          | 1,964.00                               | 660.38                                       | 837.60                                 | 2,624.38                                           | 1,417.68                               |
|      | Purchases of Stock-in-Trade                                        | 563.97                                 | 1,825.48                                     | 542.16                                 | 2,389.45                                           | 1,053.37                               |
|      | Changes in Inventories                                             | -118.07                                | -34.51                                       | 66.16                                  | -152.58                                            | 4.00                                   |
|      | Employees Benefits Expenses                                        | 48.25                                  | 41.20                                        | 43.19                                  | 89.45                                              | 76.96                                  |
|      | Depreciation and Amortization Expenses                             | 70.44                                  | 73.25                                        | 77.80                                  | 143.69                                             | 97.97                                  |
|      | Finance Costs                                                      | 80.20                                  | 52.62                                        | 31.91                                  | 132.82                                             | 48.27                                  |
|      | Other Expenses                                                     | 106.71                                 | 73.72                                        | 57.29                                  | 180.43                                             | 134.90                                 |
|      | <b>TOTAL EXPENSES</b>                                              | <b>2,715.51</b>                        | <b>2,692.14</b>                              | <b>1,656.11</b>                        | <b>5,407.65</b>                                    | <b>2,833.15</b>                        |
| 3    | <b>Profit (Loss) before tax</b>                                    | <b>77.57</b>                           | <b>276.59</b>                                | <b>138.10</b>                          | <b>354.15</b>                                      | <b>278.90</b>                          |
|      | Tax Expenses :                                                     |                                        |                                              |                                        |                                                    |                                        |
|      | a) Current Income tax                                              | 29.87                                  | 79.26                                        | 46.00                                  | 109.13                                             | 76.59                                  |
|      | b)(Excess)/Short provision of income tax for earlier years         | 15.46                                  | 0.00                                         | 0.00                                   | 15.46                                              | 0.00                                   |
|      | c) Deferred Tax Expense / (Income)                                 | -7.46                                  | -8.96                                        | -11.88                                 | -16.42                                             | -12.05                                 |
| 4    | <b>Profit / (Loss) for the Period</b>                              | <b>39.70</b>                           | <b>206.29</b>                                | <b>103.98</b>                          | <b>245.99</b>                                      | <b>214.36</b>                          |
| 5    | <b>Paid up Equity share capital(Face value of 10 Rs per share)</b> | <b>613.55</b>                          | <b>553.63</b>                                | <b>532.35</b>                          | <b>613.55</b>                                      | <b>532.35</b>                          |
| 6    | <b>Reserve and Surplus</b>                                         | <b>363.24</b>                          | <b>2,053.69</b>                              | <b>679.78</b>                          | <b>2,416.94</b>                                    | <b>1,732.47</b>                        |
| 7    | <b>Earning per equity share :</b>                                  |                                        |                                              |                                        |                                                    |                                        |
|      | Basic                                                              | 0.69                                   | 3.81                                         | 2.03                                   | 4.27                                               | 4.19                                   |
|      | Diluted                                                            | 0.65                                   | 3.43                                         | 1.95                                   | 4.01                                               | 4.03                                   |

For and on behalf of the Board of Directors  
Prospect Consumer Products Limited



Vimal Surendrabhai Mishra  
Managing Director  
DIN 06820041

Place: Ahmedabad  
Date: 27-05-26





Prospect Consumer Products Limited  
(Formerly known as : Prospect Commodities Limited)  
CIN:L01400GJ2022PLC128482  
417 , Sun Orbit B/H, Rajpath Club Road,  
Bodakdev , Ahmedabad -380054 , Gujarat, India  
Cash Flow Statement for the Year Ended 31st March 2026

Currency Indian Rupees in Lakhs

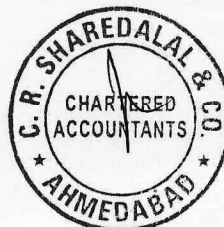
| Particulars                                                   | Year Ended<br>31-03-2026 | Year Ended<br>31-03-2026 | Year Ended<br>31-03-2025 | Year Ended<br>31-03-2025 |
|---------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                   |                          |                          |                          |                          |
| Net profit/(loss) before tax                                  |                          | 354.15                   |                          | 278.90                   |
| <b>Adjustments for</b>                                        |                          |                          |                          |                          |
| Depreciation & Amortization expense                           | 143.69                   |                          | 97.97                    |                          |
| (Profit)/Loss on sale of fixed assets                         | -4.40                    |                          | -0.10                    |                          |
| Interest Payments                                             | 105.18                   |                          | 41.09                    |                          |
|                                                               |                          | 244.47                   |                          | 138.96                   |
| <b>Operating profit/(loss) before working capital changes</b> |                          | 598.63                   |                          | 417.86                   |
| (Increase)/Decrease in Trade Receivables                      | -644.02                  |                          | -314.80                  |                          |
| (Increase)/Decrease in Inventories                            | -897.72                  |                          | -379.04                  |                          |
| (Increase)/Decrease in Other Current Assets                   | -753.99                  |                          | -57.57                   |                          |
| (Increase)/Decrease in Other Non- Current Assets              | -0.07                    |                          | 0.00                     |                          |
| Increase/(Decrease) in Trade Payables                         | 109.55                   |                          | -15.91                   |                          |
| (Increase)/Decrease in Loans & Advances                       | 629.16                   |                          | -252.28                  |                          |
| Increase/(Decrease) in Borrowings                             | 544.32                   |                          | 315.70                   |                          |
| Increase/(Decrease) in Other liabilities                      | -61.32                   |                          | -40.64                   |                          |
|                                                               |                          | -1,074.08                |                          | -744.55                  |
| <b>Cash Generated from operations</b>                         |                          | -475.46                  |                          | -326.69                  |
| less : Taxes paid                                             |                          | -9.59                    |                          | -10.42                   |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>                     |                          | -485.04                  |                          | -337.11                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |                          |                          |                          |                          |
| Proceeds from Sale of Fixed assets                            | 15.80                    |                          | 0.25                     |                          |
| Increase in Investment                                        | -24.97                   |                          | 0.00                     |                          |
| Purchase of Fixed Assets-                                     | -79.76                   |                          | -367.51                  |                          |
|                                                               |                          | -88.93                   |                          | -367.26                  |
| <b>NET CASH FROM INVESTING ACTIVITIES</b>                     |                          | -88.93                   |                          | -367.26                  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                   |                          |                          |                          |                          |
| Proceeds from long-term borrowings                            | 324.71                   |                          | 360.69                   |                          |
| Repayment of long-term borrowings                             | -172.83                  |                          | -437.33                  |                          |
| Proceeds from issue of share capital                          | 0.00                     |                          | 556.80                   |                          |
| Proceeds from issue of share warrants                         | 564.76                   |                          | 362.24                   |                          |
| Interest paid                                                 | -105.18                  |                          | -41.09                   |                          |
|                                                               |                          | 611.46                   |                          | 801.31                   |
| <b>NET CASH FROM FINANCING ACTIVITIES</b>                     |                          | 611.46                   |                          | 801.31                   |
| <b>NET CASH FLOWS</b>                                         |                          | 37.48                    |                          | 96.93                    |
| Cash & Cash Equivalents at the beginning of the period        | 166.79                   |                          | 69.85                    |                          |
| <b>Total Cash &amp; Cash Equivalents</b>                      |                          | 166.79                   |                          | 69.85                    |
| Cash & Cash Equivalents at the end of the period              |                          | 204.27                   |                          | 166.79                   |

For and on behalf of the Board of Directors  
Prospect Consumer Products Limited

*Vimal Sureshbhai Mishra*

Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041

Place: Ahmedabad  
Date: 27-05-26

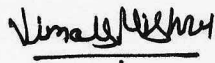


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CIN:L01400GJ2022PLC128482  
417 , Sun Orbit B/H, Rajpath Club Road,  
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Statement of Assets and Liabilities As on 31st March 2026

Currency Indian Rupees in Lakhs

| S.no | PARTICULARS                                                                                 | As at 31-03-2026 | As at 31-03-2025 |
|------|---------------------------------------------------------------------------------------------|------------------|------------------|
|      |                                                                                             | Audited          | Audited          |
|      | <b>EQUITY AND LIABILITIES</b>                                                               |                  |                  |
| 1    | <b>Shareholders' Funds:</b>                                                                 |                  |                  |
|      | Share Capital                                                                               | 613.55           | 532.35           |
|      | Reserves and Surplus                                                                        | 2,416.94         | 1,732.47         |
|      | Money Received Against Share Warrants                                                       | 175.00           | 129.92           |
|      |                                                                                             | <b>3,205.49</b>  | <b>2,394.74</b>  |
| 2    | <b>Non-Current Liabilities :</b>                                                            |                  |                  |
|      | Long term borrowings                                                                        | 185.10           | 33.22            |
|      |                                                                                             | <b>185.10</b>    | <b>33.22</b>     |
| 3    | <b>Current Liabilities :</b>                                                                |                  |                  |
|      | Short Term Provisions                                                                       | 101.40           | 59.96            |
|      | Short Term Borrowings                                                                       | 1,032.50         | 488.18           |
|      | Trade Payable:                                                                              |                  |                  |
|      | (A) total outstanding dues of micro enterprises and small enterprises; and                  | 4.90             | 0.00             |
|      | (B) total outstanding dues of creditors other than micro enterprises and small enterprises. | 262.71           | 155.51           |
|      | Other Current liabilities                                                                   | 30.32            | 16.13            |
|      |                                                                                             | <b>1,431.83</b>  | <b>719.78</b>    |
|      | <b>TOTAL</b>                                                                                | <b>4,822.41</b>  | <b>3,147.73</b>  |
|      | <b>ASSETS</b>                                                                               |                  |                  |
| 4    | <b>Non - Current Assets :</b>                                                               |                  |                  |
|      | Property, Plant and Equipment and Intangible assets                                         |                  |                  |
|      | Property, Plant and Equipment                                                               | 274.12           | 342.99           |
|      | Intangible Assets                                                                           | 25.47            | 31.93            |
|      | Deffered tax assets                                                                         | 43.76            | 27.34            |
|      | Non Current Assets                                                                          | 25.49            | 0.52             |
|      | Long- Term Loans and Advances                                                               | 3.97             | 33.16            |
|      | Other Non-Current Assets                                                                    | 33.22            |                  |
|      |                                                                                             | <b>406.04</b>    | <b>435.94</b>    |
| 5    | <b>Current Assets:</b>                                                                      |                  |                  |
|      | Inventories                                                                                 | 1,830.28         | 932.56           |
|      | Trade Receivable                                                                            | 1,515.69         | 871.67           |
|      | Short term loan and advances                                                                | 8.43             | 641.56           |
|      | Cash and Cash Equivalents                                                                   | 204.27           | 166.79           |
|      | Other Current Assets                                                                        | 857.70           | 99.22            |
|      |                                                                                             | <b>4,416.38</b>  | <b>2,711.80</b>  |
|      | <b>TOTAL</b>                                                                                | <b>4,822.41</b>  | <b>3,147.73</b>  |

For and on behalf of the Board of Directors  
Prospect Consumer Products Limited



Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041



Place: Ahmedabad  
Date: 27-05-26

Prospect Consumer Products Limited  
(Formerly known as : Prospect Commodities Limited)

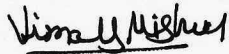
CIN:L01400GJ2022PLC128482

417 , Sun Orbit B/H, Rajpath Club Road,  
Bodakdev , Ahmedabad -380054 , Gujarat, India

Explanatory notes to the statement of audited Financial Results for the half year ended on 31st March 2026

- 1 These results have been in accordance with the AS prescribed under section 133 of the companies act, 2013 read with relevant rules issued there under (as amended). The above audited financials Result have been reviewed by Audit Committee and Approved by the Board of Directors of the Company at their respective meeting held on 26-05-2026.
- 2 As required under Regulation 33 of SEBI (LODR) Regulations, 2015, the Statutory Auditor of the Company has issued an Audit Report on the aforesaid audited Financial Results for the half year and year ended 31st March 2026, which was taken on record by the Audit Committee and Board at their meeting held on 27-05-2026.
- 3 Statement of Assets and Liabilities and Statement of cash flow as on 31st March, 2026 are attached.
- 4 IND AS not currently applicable to the Company.
- 5 The figures have been regrouped/rearranged whenever necessary.
- 6 The requirement of AS-17 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
- 7 The results for the Half year and year ended 31st March 2026, are available on the BSE Limited website on [www.bseindia.com](http://www.bseindia.com) and Company website on [www.prospectconsumer.com](http://www.prospectconsumer.com).

For and on behalf of the Board of Directors  
Prospect Consumer Products Limited



Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041

Place: Ahmedabad

Date: 27-05-26

