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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

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

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.

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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.

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CHARTERED ACCOUNTANTS
AHMEDABAD

Other Matters

Attention is drawn to the fact that the figures for the half year ended 31st 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 30th 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: 26033189YAAHLS2159

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

Website: www.prospectconsumer.com

(Indian Rupees in Lakhs except Earnings per share)

S.no	Particulars	For the Half Year Ended			For the Financial Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31st March 2026	30th September 2025	31st March 2025	31st March 2026	31st March 2025
1	INCOME					
	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
	TOTAL INCOME	2,793.07	2,968.73	1,794.21	5,761.80	3,112.05
2	EXPENSES					
	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
	TOTAL EXPENSES	2,715.51	2,692.14	1,656.11	5,407.65	2,833.15
3	Profit (Loss) before tax	77.57	276.59	138.10	354.15	278.90
	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	Profit / (Loss) for the Period	39.70	206.29	103.98	245.99	214.36
5	Paid up Equity share capital(Face value of 10 Rs per share)	613.55	553.63	532.35	613.55	532.35
6	Reserve and Surplus	363.24	2,053.69	679.78	2,416.94	1,732.47
7	Earning per equity share :					
	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 Sureshbhai Mishra
Managing Director
DIN 06820041

Place: Ahmedabad
Date: 27-05-26

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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 31-03-2026	Year Ended 31-03-2026	Year Ended 31-03-2025	Year Ended 31-03-2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Net profit/(loss) before tax		354.15		278.90
Adjustments for				
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
Operating profit/(loss) before working capital changes		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
Cash Generated from operations		**-475.46**		**-326.69**
less : Taxes paid		-9.59		-10.42
NET CASH FROM OPERATING ACTIVITIES		**-485.04**		**-337.11**
CASH FLOWS FROM INVESTING ACTIVITIES				
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
NET CASH FROM INVESTING ACTIVITIES		**-88.93**		**-367.26**
CASH FLOWS FROM FINANCING ACTIVITIES				
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	561.76		362.24	
Interest paid	-105.18		-41.09	
		611.46		801.31
NET CASH FROM FINANCING ACTIVITIES		**611.46**		**801.31**
NET CASH FLOWS		**37.48**		**96.93**
Cash & Cash Equivalents at the beginning of the period	166.79		69.85	
Total Cash & Cash Equivalents		**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
Managing Director
DIN 06820041

Place: Ahmedabad
Date: 27-05-26

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Prospect Consumer Products Limited
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CIN:L01400GJ2022PLC128482
417 , Sun Orbit B/H, Rajpath Club Road,
Bodakdev , Ahmedabad -380054 , Gujarat, India
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
	EQUITY AND LIABILITIES		
1	**Shareholders' Funds:**		
	Share Capital	613.55	532.35
	Reserves and Surplus	2,416.94	1,732.47
	Money Received Against Share Warrants	175.00	129.92
		3,205.49	2,394.74
2	**Non-Current Liabilities :**		
	Long term borrowings	185.10	33.22
		185.10	33.22
3	**Current Liabilities :**		
	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
		1,431.83	719.78
	TOTAL	4,822.41	3,147.73
	ASSETS		
4	**Non - Current Assets :**		
	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	
		406.04	435.94
5	**Current Assets:**		
	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
		4,416.38	2,711.80
	TOTAL	4,822.41	3,147.73

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

Vimal Sureshbhai Mishra
Managing Director
DIN 06820041

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

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 Commitee 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 and Company website on www.prospectconsumer.com.

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

Vimal U Mishra

Vimal Sureshbhai Mishra
Managing Director
DIN 06820041

Place: Ahmedabad
Date: 27-05-26

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