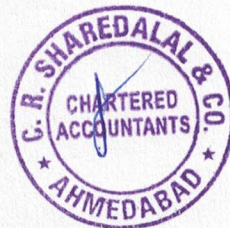


**Independent Auditor's Limited Review Report on Unaudited Financial Results of Prospect Consumer Products Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the half year ended 30<sup>th</sup> September 2025**

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

1. We have reviewed the accompanying statement of unaudited financial results of **Prospect Consumer Products Limited** ("the Company") for the Half Year ended on September 30, 2025 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended. ("the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.
3. We conducted our review of the statements 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 as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable Accounting Standards specified under section 133 of the Companies Act, 2013 read with rules issued there under 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), including relevant circulars issued by the SEBI from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, C. R. Sharedalal & Co.**  
**Chartered Accountants**  
**Firm Registration No. 109943W**

*Sharedalal Jayesh*

**Jayesh C. Sharedalal**  
**Partner**  
**Membership No. 033189**  
**UDIN: 25033189BMLIOR5187**



**Place: Ahmedabad**  
**Date: 12<sup>th</sup> November, 2025**

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

Unaudited Statement of financials Result for the half year ended on 30th September 2025 Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Email: compliance@prospectconsumer.com

Website: www.prospectconsumer.com

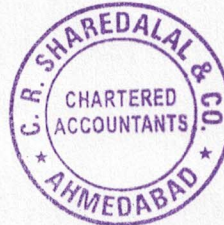
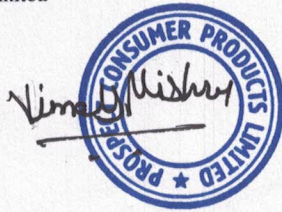
(Indian Rupees in lakhs except Earning per share)

Sr. no.	Particulars	Six month ended on 30th Sept 2025	Corresponding six months ended on 30th sept 2024	Preceding Six month ended on 31st March 2025	Previous year ended on 31st March 2025
		Unaudited	Unaudited	Audited	Audited
		01.04.2025 to 30.09.2025	01.04.2024 to 30.09.2024	01.10.2024 to 31.03.2025	01.04.2024 to 31.03.2025
1	<b>INCOME</b>				
	Revenue from Operations	2963.36	1315.46	1783.64	3099.11
	Other Income	5.37	1.35	10.57	11.92
	<b>TOTAL INCOME</b>	<b>2968.73</b>	<b>1316.81</b>	<b>1794.21</b>	<b>3111.02</b>
2	<b>EXPENSES</b>				
	Cost of Material Consumed	660.38	580.09	837.60	1417.68
	Purchase of traded goods	1825.48	511.21	542.16	1053.37
	Changes in Inyentories	-34.51	-62.17	66.16	4.00
	Employees Benefits Expenses	41.20	35.27	43.19	78.46
	Depreciation and Amortization Expenses	73.25	20.17	77.80	97.97
	Finance Costs	52.62	16.36	31.91	48.27
	Other Expenses	73.72	75.08	57.29	132.37
	<b>TOTAL EXPENSES</b>	<b>2692.14</b>	<b>1176.02</b>	<b>1656.11</b>	<b>2832.13</b>
3	<b>Profit (Loss) before tax</b>	<b>276.59</b>	<b>140.79</b>	<b>138.10</b>	<b>278.90</b>
	Tax Expenses :				
	a) Current Income tax	79.26	30.59	46.00	76.59
	b) Deferred Tax Expense /(Income)	-8.96	-0.18	-11.88	-12.05
4	<b>Profit / (Loss) for the Period</b>	<b>206.29</b>	<b>110.38</b>	<b>103.98</b>	<b>214.36</b>
5	<b>Paid up Equity share capital (Face value of 10 Rs per share)</b>	<b>553.63</b>	<b>532.35</b>	<b>532.35</b>	<b>532.35</b>
6	<b>Reserve and Surplus</b>	<b>2053.69</b>	<b>1628.49</b>	<b>679.78</b>	<b>1732.47</b>
7	<b>Earning per equity share of Rs 10/- Each</b>				
	Basic (in Rs.)	3.81	2.25	2.03	4.19
	Diluted (in Rs.)	3.43	2.07	1.95	4.03

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

Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041

Date: 12-11-2025  
Place : Ahmedabad



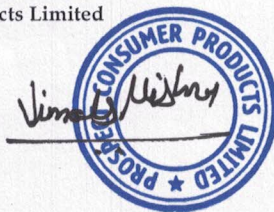
**Prospect Consumer Products Limited**  
(Formerly known as : Prospect Commodities Limited)  
CIN: L01400GJ2022PLC128482  
417 , Sun Orbit B/H, Rajpath Club Road,  
Bodakdev , Ahmedabad -380054 , Gujarat, India  
Unaudited Balance Sheet as on 30th September 2025

(Indian Rupees in lakhs)

Sr. no.	Particulars	As at 30th Sep 2025	As at 31st March 2025
		Unaudited	Audited
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	Share Capital	553.63	532.35
	Reserves and Surplus	2053.69	1732.47
	Money received against share warrants	95.87	129.92
		<b>2703.19</b>	<b>2394.74</b>
2	<b>Non-Current Liabilities</b>		
	Long term borrowings	279.33	33.22
		<b>279.33</b>	<b>33.22</b>
3	<b>Current Liabilities</b>		
	Short Term Provisions	132.28	59.96
	Short Term Borrowings	951.86	488.18
	Trade Payable:		
	(A) total outstanding dues of micro enterprises and small enterprises; and	8.74	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	144.18	155.51
	Other Current liabilities	95.00	16.13
		<b>1332.06</b>	<b>719.78</b>
	<b>TOTAL</b>	<b>4314.58</b>	<b>3147.73</b>
	<b>ASSETS</b>		
4	<b>Non - Current Assets</b>		
	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment	310.27	342.99
	Intangible Assets	28.69	31.93
	Deffered tax assets	36.30	27.34
	Non Current Investment	4.52	0.52
	Loans and Advances	33.22	33.16
		<b>413.00</b>	<b>435.94</b>
5	<b>Current Assets</b>		
	Inventories	1495.70	932.56
	Trade Receivable	1427.50	871.67
	Short term loan and advances	574.95	641.56
	Cash and Cash Equivalents	277.21	166.79
	Other Current Assets	126.22	99.22
		<b>3901.58</b>	<b>2711.80</b>
	<b>TOTAL</b>	<b>4314.58</b>	<b>3147.73</b>

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

Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041



Date: 12-11-2025  
Place : Ahmedabad

**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 Period Ended 30th September 2025

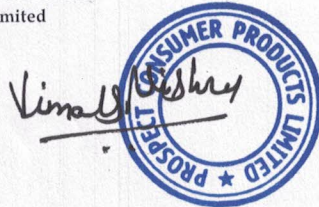
(Indian Rupees in lakhs)

Particulars	Period Ended		Year Ended	
	30th September 2025		31st March 2025	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net profit/(loss) before tax		276.59		278.90
<b>Adjustments for</b>				
Depreciation & Amortization expense	73.25		97.97	
Dividend received	0.00		0.00	
(Profit)/Loss on sale of Property, Plant and Equipment	4.40		-0.10	
Finance Costs	52.62		48.27	
		130.26		146.14
<b>Operating profit/(loss) before working capital changes</b>		<b>406.85</b>		<b>425.03</b>
(Increase)/Decrease in Trade Receivables	-555.82		-314.80	
(Increase)/Decrease in Inventories	-563.14		-379.04	
(Increase)/Decrease in Other Current Assets	-27.00		-57.57	
Increase/(Decrease) in Trade Payables	-2.59		-15.91	
(Increase)/Decrease in Loans & Advances	66.61		-237.92	
Increase/(Decrease) in Provisions	-436.49		315.70	
Increase/(Decrease) in Borrowings	891.90		0.00	
Increase/(Decrease) in Other liabilities	78.86		-40.64	
		-547.67		-730.18
<b>Cash Generated from operations</b>		<b>-140.82</b>		<b>-305.15</b>
less : Taxes paid		1.34		-10.42
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>-139.48</b>		<b>-315.57</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Fixed assets	7.00		0.25	
Subsidy received on Machinery	0.00		0.00	
Increase in Investment	-4.00		0.00	
Purchase of Fixed Assets	-48.69		-367.51	
		-45.68		-367.26
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<b>-45.68</b>		<b>-367.26</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Increase/(Decrease) in Borrowings	246.11		-76.64	
(Increase)/Decrease in Loans & Advances	-0.07		-14.36	
Proceeds from issue of share capital	136.22		556.80	
Proceeds from issue of share warrants	-34.05		362.24	
Finance Costs	-52.62		-48.27	
		295.59		779.77
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>295.59</b>		<b>779.77</b>
<b>NET CASH FLOWS</b>		<b>110.43</b>		<b>96.93</b>
Cash & Cash Equivalents at the beginning of the period		166.79		69.85
Cash & Cash Equivalents at the end of the period		277.21		166.79
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>		<b>110.43</b>		<b>96.93</b>

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

Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041

Date: 12-11-2025  
Place : Ahmedabad



**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 Unaudited Financial Results for the half year ended on 30th September 2025:**

- 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 unaudited financials Result have been reviewed by the Audit committee and Approved by the Board of Directors of the Company at their respective meeting held on 12-11-2025.
- 2 As required under Regulation 33 of SEBI (LODR) Regulations, 2015, the Statutory Auditor of the Company has issued Limited Review Report on the aforesaid Unaudited Financial Results for the half year ended 30th September, 2025, which was taken on record by the Audit Committee and Board at their meeting held on 12-11-2025.
- 3 Statement of Assets and Liabilities and Statement of cash flow as on 30th September, 2025 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 result for the Half year ended 30th Sept 2025, 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).

**8 Issuance of Shares on preferential basis & warrants and conversion of Warrants into Shares**

During the reporting period, the Company has undertaken the following transactions related to the conversion of warrants into shares:

**Conversion of Warrants into Equity Shares**

During the reporting period, 2,12,840 warrants were converted into equity shares at a conversion price of INR 64 per share, resulting in the issuance of 2,12,840 equity shares, increasing the paid-up equity share capital of the Company by INR 21,28,400 with a premium of INR 54 per share.

**Outstanding Warrants**

As of the reporting date, 5,99,160 warrants remain outstanding. These warrants are eligible for conversion into equity shares under the terms and conditions outlined in the warrant issuance agreement.

**Impact on Equity**

As a result of the above transactions, the total equity share capital of the Company has increased to INR 5,53,63,400 and the securities premium has increased by INR 1,14,93,360.

These transactions are in compliance with applicable regulations and the terms of the relevant agreements.

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

Vimal Sureshbhai Mishra  
Managing Director  
DIN 06820041



Date: 12-11-2025  
Place : Ahmedabad