

PROSPECT

Date: 28/10/2024

To,
Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Security ID: PCL, Security Code: 543814

Sub: Outcome of Board Meeting held on Monday, 28th October, 2024 for consideration and approval of unaudited financial Result for the half year ended on 30th September, 2024

Dear Sir,

With respect to the above captioned subject, we hereby inform you that in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. Monday, 28th October, 2024, have inter alia considered and approved:

1. Unaudited Financial Results of the Company for the Half year ended 30th September, 2024 along with Limited Review Report issued by Statutory Auditor of the Company.

The meeting commenced at 3:00 P.M. and concluded at 4:30 P.M.

This is for your information and record.

Thanking you,

Yours faithfully

For, PROSPECT CONSUMER PRODUCTS LIMITED

Bhargavi Pandya
Company Secretary & Compliance Officer
Membership No-A62039

Encl: As above

PROSPECT CONSUMER PRODUCTS LIMITED **(Formerly known as PROSPECT COMMODITIES LIMITED)**

Office Address :
417, Sun Orbit, B/h. Rajpath Club Road,
Bodakdev, Ahmedabad – 380054

Factory Address :
Shed No. 8, Sadbhav Industrial Park,
Village Dhamatvan, Taluka Daskroi
Ahmedabad – 382433

CIN NO : L01400GJ2022PLC128482
FSSAI NO : 10020021005807
PAN NO : AAMCP5811D
GST NO : 24AAMCP5811D1ZM

Tel: 91 7948000696; Email id: info@prospectcommodities.com; website: www.prospectcommodities.com

304 & 305 - North Tower,
One42, Near Ashok Vatika,
Ambli Bopal Road,
Ahmedabad 380054,
Gujarat, India.

Phone : +91-2717452-372
+91-9824055181
E-mail : info@crsharedalco.com
Web : www.crsharedalco.com

C. R. Sharedalal & Co.
Chartered Accountants

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 30th September 2024

Review Report 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 period ended on **30-09-2024** ("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



(Anuj J. Sharedalal)
Partner
Membership No. 138022
UDIN: 24138022BKCJIL8538



Place: Ahmedabad
Date: 28-10-2024

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 2024 Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Email: compliance@prospectcommodities.com

Website: www.prospectcommodities.com

(Indian Rupees in lakhs except
Earning per share)

Sr. no.	Particulars	Six month ended on 30th Sept 2024	Corresponding six months ended on 30th sept 2023	Preceding Six month ended on 31st March 2024	Previous year ended on 31st March 2024
		Unaudited	Unaudited	Audited	Audited
		01.04.2024 to 30.09.2024	01.04.2023 to 30.09.2023	01.10.2023 to 31.03.2024	01.04.2023 to 31.03.2024
1	INCOME				
	Revenue from Operations	1315.46	1201.10	1225.55	2426.65
	Other Income	1.35	14.24	28.16	42.39
	TOTAL INCOME	1316.81	1215.33	1253.71	2469.04
2	EXPENSES				
	Cost of Material Consumed	580.09	255.33	305.61	560.93
	Purchase of traded goods	511.21	730.20	535.90	1266.10
	Changes in Inventories	-62.17	-46.79	113.87	67.08
	Employees Benefits Expenses	35.27	35.31	34.60	69.91
	Depreciation and Amortization Expenses	20.17	19.11	20.02	39.13
	Finance Costs	16.36	12.42	24.32	36.74
	Other Expenses	75.08	116.13	87.36	203.49
	TOTAL EXPENSES	1176.02	1121.71	1121.68	2243.39
3	Profit (Loss) before tax	140.79	93.62	132.03	225.66
	Tax Expenses :				
	a) Current Income tax	30.59	27.47	33.28	60.74
	b) Deferred Tax Expense / (Income)	-0.18	-3.51	-4.08	-7.60
4	Profit / (Loss) for the Period	110.38	69.67	102.84	172.51
5	Paid up Equity share capital(Face value of 10 Rs per share)	532.35	409.05	409.05	409.05
6	Reserve and Surplus	1628.49	749.45	679.78	852.29
7	Earning per equity share of Rs 10/- Each				
	Basic (in Rs.)	2.25	1.70	2.51	4.22
	Diluted (in Rs.)	2.07	1.70	2.51	4.22

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

Vimal Sureshbhai Mishra
Managing Director
DIN 06820041



Place: Ahmedabad
Date: 28-10-2024

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

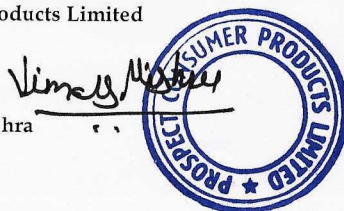
CIN: L01400GJ2022PLC128482
417 , Sun Orbit B/H, Rajpath Club Road,
Bodakdev , Ahmedabad -380054 , Gujarat, India
Unaudited Balance Sheet as on 30th September 2024

(Indian Rupees in lakhs)

Sr. no.	Particulars	As at 30th Sep 2024	As at 31st March 2024
		Unaudited	Audited
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	Share Capital	532.35	409.05
	Reserves and Surplus	1628.49	852.29
	Money received against share warrants	129.92	0.00
		2290.76	1261.34
2	Non-Current Liabilities		
	Long term borrowings	241.73	109.86
		241.73	109.86
3	Current Liabilities		
	Short Term Borrowings	99.70	172.48
	Trade Payable:		
	- Total outstanding dues of micro enterprises and small enterprises	0.03	1.09
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	113.17	170.33
	Other Current liabilities	11.47	0.99
	Short Term Provisions	42.10	49.57
		266.47	394.46
	TOTAL	2798.96	1765.66
	ASSETS		
4	Non - Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	235.14	57.60
	Intangible Assets	39.73	47.92
	Non Current Investment	15.46	15.29
	Long Term Loans and Advances	0.52	0.52
	Deffered tax assets	37.37	18.79
		328.23	140.13
5	Current Assets		
	Inventories	528.55	553.52
	Trade Receivable	1073.74	556.88
	Short term loan and advances	625.70	403.64
	Cash and Cash Equivalents	176.82	69.85
	Other Current Assets	65.92	41.65
		2470.73	1625.53
	TOTAL	2798.96	1765.66

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

Vimal Sureshbhai Mishra
Managing Director
DIN 06820041



Place: Ahmedabad
Date: 28-10-2024

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 2024

(Indian Rupees in lakhs)

Particulars	Period Ended	Period Ended	Year Ended	Year Ended
	30-09-2024	30-09-2024	31-03-2024	31-03-2024
CASH FLOWS FROM OPERATING ACTIVITIES				
Net profit/(loss) before tax		140.79		225.66
Adjustments for				
Depreciation & Amortization expense	20.17		39.13	
Dividend received	0.00		-0.01	
(Profit)/Loss on sale of Property, Plant and Equipment	0.00		0.00	
Finance Costs	16.36		36.74	
		36.54		75.86
Operating profit/(loss) before working capital changes		177.33		301.51
(Increase)/Decrease in Trade Receivables	-516.86		54.82	
(Increase)/Decrease in Inventories	24.97		-378.72	
(Increase)/Decrease in Other Current Assets	-24.27		-16.36	
Increase/(Decrease) in Trade Payables	-58.22		98.90	
(Increase)/Decrease in Loans & Advances	-222.06		-140.25	
Increase/(Decrease) in Borrowings	-72.78		158.83	
Increase/(Decrease) in Other liabilities	-27.58		-99.34	
		-896.81		-322.12
Cash Generated from operations		-719.48		-20.60
less : Taxes paid		0.00		0.00
NET CASH FROM OPERATING ACTIVITIES		-719.48		-20.60
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Property,Plant and Equipment	0.00		0.00	
Subsidy received on machinery	0.00		5.43	
Increase in Investment	0.00		-0.52	
Purchase of Property,Plant and Equipment	-189.52		-36.52	
		-189.52		-31.61
NET CASH FROM INVESTING ACTIVITIES		-189.52		-31.61
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Borrowings	131.87		-1.23	
(Increase)/Decrease in Long term Loans & Advances	-18.58		-10.96	
Proceeds from issue of share capital	123.30		0.00	
Proceeds from issue of share warrants	129.92		0.00	
Securities premium received on public issue	665.82		0.01	
Finance Costs	-16.36		-36.74	
		1015.97		-48.92
NET CASH FROM FINANCING ACTIVITIES		1015.97		-48.92
NET CASH FLOWS		106.97		-101.14
Cash & Cash Equivalents at the beginning of the period	69.85		170.99	
Add: Cash & Cash Equivalents received from Fortune Export	0.00		0.00	
Total Cash & Cash Equivalents		69.85		170.99
Cash & Cash Equivalents at the end of the period		176.82		69.85

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

Vimal Sureshbhai Mishra
Managing Director
DIN 06820041



Place: Ahmedabad
Date: 28-10-2024