

PROSPECT COMMODITIES LIMITED
CIN:U01400GJ2022PLC128482
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 Sept ,2023 Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Email: compliance@prospectcommodities.com

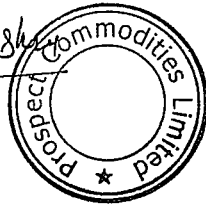
Website: www.prospectcommodities.com

(Indian Rupees in lakhs except Earning per share)

S.no	Particulars	Six month ended on 30th Sept 2023 Unaudited	Corresponding six months ended on 30th sept 2022 Unaudited	Preceding Six month ended on 31st March 2023 Audited	Previous year ended on 31st March 2023 Audited
		01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.10.2022 to 31.03.2023	01.04.2022 to 31.03.2023
1	INCOME				
	Revenue from Operations	1201.10	498.04	771.26	1269.30
	Other Income	14.24	0.00	0.00	0.00
	TOTAL INCOME	1215.33	498.04	771.26	1269.30
2	EXPENSES				
	Cost of Material Consumed	255.33	183.20	118.17	301.37
	Purchase of traded goods	730.20	355.30	405.03	760.33
	Changes in Inventories	-46.79	-133.21	44.15	-89.07
	Employees Benefits Expenses	35.31	16.18	17.23	33.41
	Depreciation and Amortization Expenses	19.11	25.05	29.28	54.33
	Finance Costs	12.42	14.11	16.78	30.89
	Other Expenses	116.13	39.38	58.78	98.16
	TOTAL EXPENSES	1121.71	500.01	689.41	1189.42
3	Profit (Loss) before tax	93.62	-1.96	81.84	79.88
	Tax Expenses :				
	a) Current Income tax	27.47	-0.55	33.45	32.90
	b) Deferred Tax Expense / (Income)	-3.51	-3.55	-4.14	-7.69
4	Profit / (Loss) for the Period	69.67	2.13	52.54	54.67
5	Paid up Equity share capital(Face value of 10 Rs per share)	409.05	1.00	409.05	409.05
6	Reserve and Surplus	749.45	1.98	679.78	679.78
7	Earning per equity share :				
	Basic & Diluted	1.70	21.32	4.35	4.53

For and on behalf of the Board of Directors
Prospect Commodities Limited

Vimal Sureshbhai Mishra
Director
DIN 06820041



Place: Ahmedabad
Date: 27-10-2023

PROSPECT COMMODITIES LIMITED
CIN:U01400GJ2022PLC128482
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Statement of Assets and Liabilities As on 30th September 2023

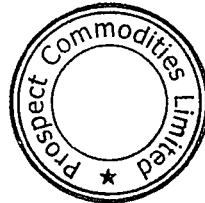
(Indian Rupees in lakhs)

S.no	PARTICULARS	As at 30-09-2023	As at 31-03-2023
		Unaudited	Audited
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	Share Capital	409.05	409.05
	Reserves and Surplus	749.45	679.78
		1158.50	1088.83
2	Non-Current Liabilities		
	Long term borrowings	126.27	111.09
		126.27	111.09
3	Current Liabilities		
	Short Term Provisions	58.36	54.47
	Short Term Borrowings	149.43	13.65
	Trade Payable:		
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	299.25	72.52
	Other Current liabilities	31.88	34.69
		538.93	175.33
	TOTAL	1823.70	1375.26
	ASSETS		
4	Non - Current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	42.93	49.88
	Intangible Assets	55.65	63.68
	Deffered tax assets	11.20	7.69
	Non Current Investment	10.38	0.00
	Loans and Advances	417.86	7.84
		538.04	129.09
5	Current Assets		
	Inventories	478.03	174.80
	Trade Receivable	735.39	611.70
	Short term loan and advances	13.19	263.39
	Cash and Cash Equivalents	35.90	170.99
	Other Current Assets	23.14	25.29
		1285.66	1246.16
	TOTAL	1823.70	1375.26

For and on behalf of the Board of Directors
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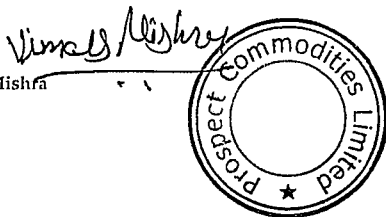
PROSPECT COMMODITIES LIMITED
CIN:U01400GJ2022PLC128482
417, Sun Orbit B/H, Rajpath Club Road,
Bodakdev, Ahmedabad -380054, Gujarat, India
Cash Flow Statement for the Period Ended 30th September 2023

(Indian Rupees in lakhs)

PARTICULARS	Period Ended	Period Ended	Year Ended	Year Ended
	30-09-2023	30-09-2023	31-03-2023	31-03-2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Net profit/(loss) before tax		93.62		79.88
Adjustments for				
Depreciation & Amortization expense	19.11		54.33	
(Profit)/ Loss on sale of Property, Plant and Equipment	0.00		1.70	
Finance Costs	12.42		30.89	
		31.53		86.92
Operating profit/(loss) before working capital changes		125.16		166.79
(Increase)/Decrease in Trade Receivables	-123.69		-327.98	
(Increase)/Decrease in Inventories	-303.24		-50.89	
(Increase)/Decrease in Other Current Assets	2.14		-24.79	
Increase/ (Decrease) in Trade Payables	226.73		35.79	
(Increase)/Decrease in Loans & Advances	250.20		-200.44	
Increase/ (Decrease) in Borrowings	135.79		-3.61	
Increase/ (Decrease) in Other liabilities	-26.39		-61.39	
		161.55		-633.31
Cash Generated from operations		286.70		-166.52
NET CASH FROM OPERATING ACTIVITIES		286.70		-466.52
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Property, Plant and Equipment	0.00		24.55	
Increase in Investment	-10.38		0.00	
Purchase of Fixed Assets	-4.13		-67.54	
		-14.51		-42.99
NET CASH FROM INVESTING ACTIVITIES		-14.51		-42.99
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase/ (Decrease) in Borrowings	15.18		-88.80	
(Increase)/Decrease in Long term Loans & Advances	-410.03		0.00	
Proceeds from issue of share capital	0.00		168.05	
Securities premium received on public issue	0.00		625.26	
Finance Costs	-12.42		-30.89	
		-407.27		673.62
NET CASH FROM FINANCING ACTIVITIES		-407.27		673.62
NET CASH FLOWS		-135.08		164.11
Cash & Cash Equivalents at the beginning of the period	170.99		0.55	
Add: Cash & Cash Equivalents received from Fortune Export	0.00		6.32	
Total Cash & Cash Equivalents		170.99		6.87
Cash & Cash Equivalents at the end of the period		35.90		170.99

For and on behalf of the Board of Directors
Prospect Commodities Limited

Vimal Sureshbhai Mishra
Director
DIN 06820041

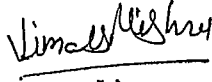


Place: Ahmedabad
Date: 27-10-2023

Explanatory notes to the statement of Unaudited Financial Results for the half year ended on 30th Sept 2023

- (a) 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 27-10-2023.
- (b) 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, 2023, which was taken on record by the Audit Committee and Board at their meeting held on 27-10-2023.
- (c) Statement of Assets and Liabilities and Statement of cash flow as on 30th September, 2023 are attached.
- (d) IND AS not currently applicable to the Company.
- (e) The figures have been regrouped/rearranged whenever necessary.
- (f) The requirement of AS-17 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
- (g) The result for the half year ended 30th Sept 2023, are available on the BSE Limited website on www.bseindia.com and Company website on www.Prospectcommodities.com.

For and on behalf of the Board of Directors
Prospect Commodities Limited



Vimal Sureshbhai Mishra
Director
DIN 06820041

Place: Ahmedabad
Date: 27-10-2023

