

# PROCAL ELECTRONICS INDIA LIMITED

CIN: L32109MH1992PLC066276

Regd off: - 201, SHYAM BABA HOUSE CHS LTD, UPPER GOVIND NAGAR, MALAD - EAST, Mumbai  
400097

Email

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Date: 14<sup>th</sup> November, 2024

To,

**BSE Ltd.**

1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P. J. Towers,  
Dalal Street, Fort, Mumbai - 400 001

**Subject: Outcome of Board Meeting of the Company held on today i.e. 14.11.2024.**

**Scrip ID: PROCAL; Scrip Code: 526009**

Dear Sir,

We are pleased to inform you that the Meeting of the Board of Directors of Procal Electronics India Ltd. held on today i.e Thursday, 30<sup>th</sup> September, 2024 at its registered office at 201, Shyam Baba House Chs Ltd. Upper Govind Nagar, Malad - East Mumbai-400097. The Board transacted following items:


1. Approved the Un-Audited Financial Result Standalone for the quarter & half year ended 30<sup>th</sup> September, 2024, Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Limited Review Report on the Financial Results Standalone for the quarter and half year ended 30<sup>th</sup> September, 2024.

The aforesaid Board Meeting commenced at 05:30 P.M and concluded 06:00 P.M

You are requested to take this on your record and acknowledge the receipt.

Thanking You,  
Yours Faithfully

For Procal Electronics India Limited

  
Mahendrakumar Bothra  
Managing Director  
DIN: 01103297



**PROCAL ELECTRONICS INDIA LIMITED**  
 201, Dhruv, Shyam Baba House CHS Ltd., Upper Govind Nagar, Malad East, Mumbai 400097.  
 CIN No: L32109MH1992PLC066276  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER, 2024**

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended 30.09.2024	Quarter ended 30.06.2024	Quarter ended 30.09.2023	Six months ended 30.09.2024	Six months ended 30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from operations</b>						
(a) Revenue from operations	-	-	-	-	-	-
(b) Other Operating Income	-	-	-	-	-	-
<b>Total revenue from operations (i+ii)</b>	-	-	-	-	-	-
(b) <b>Other income</b>	-	-	-	-	-	-
<b>Total income (a+b)</b>	-	-	-	-	-	-
<b>2. Expenses</b>						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	-
(c) Purchase of stock-in-trade	-	-	-	-	-	-
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(e) Direct expenses	-	-	-	-	-	-
(f) Employee benefit expense	-	-	-	-	-	-
(g) Finance charges	-	-	-	-	-	-
(h) Depreciation and amortisation expense	0.12	0.12	0.13	0.23	0.26	0.50
(i) Other expenses	1.64	1.09	1.21	2.73	2.32	4.66
<b>Total expenses</b>	<b>1.76</b>	<b>1.20</b>	<b>1.34</b>	<b>2.96</b>	<b>2.58</b>	<b>5.16</b>
<b>3. Profit(Loss)before exceptional items (1-2)</b>	<b>(1.76)</b>	<b>(1.20)</b>	<b>(1.34)</b>	<b>(2.96)</b>	<b>(2.58)</b>	<b>(5.16)</b>
4. Exceptional items	-	-	-	-	-	-
<b>5. Profit /(Loss) before tax (5+6)</b>	<b>(1.76)</b>	<b>(1.20)</b>	<b>(1.34)</b>	<b>(2.96)</b>	<b>(2.58)</b>	<b>(5.16)</b>
6. Tax expense	-	-	-	-	-	-
<b>7. Net Profit / (Loss) for the period after tax (7+8)</b>	<b>(1.76)</b>	<b>(1.20)</b>	<b>(1.34)</b>	<b>(2.96)</b>	<b>(2.58)</b>	<b>(5.16)</b>
<b>8. Other comprehensive income ( net of tax expense)</b>						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9. Total Comprehensive income for the period</b>	<b>(1.76)</b>	<b>(1.20)</b>	<b>(1.34)</b>	<b>(2.96)</b>	<b>(2.58)</b>	<b>(5.16)</b>
10. Paid-up Equity Share Capital (Face value Rs. 10/-)	350.00	350.00	350.00	350.00	350.00	350.00
11. Reserves excluding revaluation reserves	-	-	-	-	-	-
12. Earnings Per Share (Not annualised)						
(a) Basic	(0.05)	(0.03)	(0.04)	(0.08)	(0.07)	(0.15)
(b) Diluted	(0.05)	(0.03)	(0.04)	(0.08)	(0.07)	(0.15)

**Notes:**

- Previous year/period figures have been regrouped/reclassified wherever necessary.
- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company.
- Based on guiding principles given in the IND AS on Operating Segments the Company's business activity falls within a single operating segment hence the disclosure requirement of IND AS 108 are not applicable.

For Procal Electronics India Limited

Mahendra Kumar Bothra

Managing Director

DIN:01103297

Place: Mumbai

Date: 14th November, 2024



Standalone Statement of Assets and Liabilities	As at	
	Current Half	Year ended
	Year ended	
Particulars	30-Sep-24	31-Mar-24
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	18.11	18.34
b) Financial Assets	-	-
(i) Investments	0.21	0.21
(ii) Trade Receivables	701.82	701.82
(iii) Loans	12.32	12.32
(iv) Other Financial Assets	8.12	8.12
e) Income Tax Asset (net)	-	-
f) Deferred Tax assets (net)	-	-
g) Other non - Current Assets	13.48	13.48
<b>Sub - Total - Non-Current Assets</b>	<b>754.06</b>	<b>754.29</b>
<b>Current Assets</b>		
a) Inventories	58.93	58.93
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	0.14	0.14
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
c) Other current assets	-	-
<b>Sub - Total - Current Assets</b>	<b>59.07</b>	<b>59.07</b>
<b>TOTAL ASSETS</b>	<b>813.13</b>	<b>813.36</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	350.00	350.00
b) Other Equity	(896.14)	(893.17)
<b>Total Equity</b>	<b>(546.14)</b>	<b>(543.17)</b>
<b>LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	1,011.37	1,010.37
(ii) Trade Payable		
(a) Total outstanding dues of Micro enterprises and small enterprises; and		
(b) Total outstanding dues of creditors other than Micro enterprises and small enterprises	98.72	98.86
(ii) Other financial liabilities	233.13	231.25
b) Deferred tax liability	-	-
c) Other Non-current Liabilities	4.45	4.45
d) Provisions	2.36	2.36
<b>Sub-total Non-Current Liabilities</b>	<b>1,350.03</b>	<b>1,347.29</b>
<b>Current liabilities</b>		
a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	-	-
(iii) Lease liability	-	-
(iv) Other Financial Liabilities	-	-
b) Other current liabilities	-	-
c) Provisions	9.24	9.24
<b>Sub-total - Current Liabilities</b>	<b>9.24</b>	<b>9.24</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>813.13</b>	<b>813.37</b>

For Procal Electronics India Limited

Mahendra Kumar Bothra  
Managing Director

DIN:01103297

Place: Mumbai

Date: 14th November, 2024



Standalone statement of cash flow		For Half year ended 30-Sep-24	For Half year ended 30-Sep-23
Particulars			
<b>Cash flows from operating activities</b>			
Net profit before tax		(2.96)	(2.58)
<u>Adjustments for</u>			
Add : Non Cash item/items required to be disclosed separately			
Finance charges		-	-
Depreciation and amortisation		0.23	0.26
Operating profit before working capital changes		(2.73)	(2.32)
<u>Changes in working capital:</u>			
Inventories and work in progress		-	-
Trade receivables		-	-
Short-term loans and advances		-	-
Other current assets		-	-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables		-	-
Deferred tax		-	-
Provisions		-	-
Increase/(Decrease) in Borrowings		1.00	1.03
Other current liabilities		1.73	1.29
Increase/(Decrease) in Other Current Liabilities		0.00	-
Tax paid (net of refunds)		-	-
<b>Net cash generated from operating activities</b>	(i)	<b>0.00</b>	-
<b>Cash flows from investing activities</b>			
Capital expenditure on fixed assets, including capital advances		-	-
Sale of asset under work in progress		-	-
<b>Net cash lost from investing activities</b>	(ii)	-	-
<b>Cash flows from financing activities</b>			
Proceeds from fresh issue of capital		-	-
Finance charges		-	-
Payment of dividend		-	-
Proceeds/Repayments from other long/short-term borrowings		-	-
<b>Net cash lost from financial activities</b>	(iii)	-	-
<b>Net change in cash and cash equivalents</b>	(i+ii+iii)	<b>0.00</b>	-
Cash and cash equivalents at the beginning of the year/period		0.14	0.14
<b>Cash and cash equivalents at the end of the year/period</b>		<b>0.14</b>	<b>0.14</b>

**Notes**

(i) Figures in brackets are outflows/deductions

(ii) The above cash flow statement is prepared under the indirect method as set out in the Indian Accounting Standards (IndAs 7) - Statement of Cash Flows

For Procal Electronics India Limited

Mahendra Kumar Bothra  
Managing Director  
DIN:01103297  
Place: Mumbai  
Date: 14th November, 2024



# PROCAL ELECTRONICS INDIA LIMITED

CIN: L32109MH1992PLC066276

Regd off: - 201, SHYAM BABA HOUSE CHS LTD. UPPER GOVIND NAGAR, MALAD - EAST,  
Mumbai 400097

Email

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Date: 14<sup>th</sup> November, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai-400001

Ref.: Procal Electronics India Limited (PROCAL/INE700B01015) Scrip Code - 526009

Sub.: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015

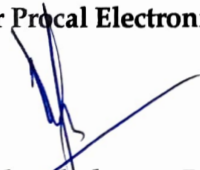
Dear Sir/Madam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of Related Party Transactions on a standalone basis and balances for the quarter and half year ended 30<sup>th</sup> September, 2024, drawn in accordance with applicable accounting standards.

This is for your information and records.

Thanking you,

For Procal Electronics India Limited

  
Mahendrakumar Bothra  
Managing Director  
DIN: 01103297





# PROCAL ELECTRONICS INDIA LIMITED

CIN: L32109MH1992PLC066276

Regd off: - 201, SHYAM BABA HOUSE CHS LTD, UPPER GOVIND NAGAR, MALAD - EAST,  
Mumbai 400097

Email

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Disclosure under Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018 for the  
Quarter and half year ended 30<sup>th</sup> September, 2024.

## A. Disclosure related to KMPs of Company,

Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount
1.	Mr. Mahendra Kumar Bothra	Director	Loan Received	1,00,120/-

## B. Disclosure related to other related Parties.

Sr. No.	Name of Related Party	Nature of Relationship	Transactions	Amount
1.		NA		