

PROCAL ELECTRONICS INDIA LTD

201, Shyam Baba House, Upper Govind Nagar, Malad (E), Mumbai – 400 097
CIN NO : L32109MH1992PLC066276

Date: 14.11.2021

To,
The Secretary
The Mumbai Stock Exchange,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Outcome Of Board Meeting

Ref : Quarterly results for the quarter ended 30th September, 2021.

Dear Sir,

Please find enclosed herewith the copy of our quarterly results, Cash flow along with its Limited Review, which the Board meeting convened on Sunday 14th November, 2021 has considered and passed i.e. the unaudited financial results for the quarter ended 30th September, 2021. The meeting started at 5.00 PM and concluded at 5.30PM.

Yours faithfully,


DIRECTOR.

For PROCAL ELECTRONICS INDIA LIMITED

Encl.: as above

PROCAL ELECTRONICS INDIA LIMITED

201, Dhruv, Shyam Baba House CHS Ltd., Upper Govind Nagar, Malad East, Mumbai 400097

CIN No: L32109MH1992PLC066276

PART I : STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rupees in Lakhs except Shares & EPS)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	0.00
3	Total Income (1+2)	-	-	-	-	-	-
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	-	-	-	-	-	-
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	0.25	0.25	0.16	0.50	0.32	1.14
	(g) Other Expenses	1.11	1.06	2.08	2.17	2.22	4.80
	Total Expenses (4)	1.36	1.31	2.24	2.67	2.54	5.94
5	Profit/(Loss) before exceptional items and tax (3-4)	(1.36)	(1.31)	(2.24)	(2.67)	(2.54)	(5.94)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax and exceptional items (5-6)	(1.36)	(1.31)	(2.24)	(2.67)	(2.54)	(5.94)
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- MAT Credit Entitlement	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	(1.36)	(1.31)	(2.24)	(2.67)	(2.54)	(5.94)
10	Other Comprehensive Income (Net of Tax)						
A.	(i) Items that will not be reclassified to profit or 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 or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income (After Tax) (9+10)	(1.36)	(1.31)	(2.24)	(2.67)	(2.54)	(5.94)
12	Paid-up equity share capital	350.00	350.00	350.00	350.00	350.00	350.00
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Earnings Per Share						
	(Face Value of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.04)	(0.04)	(0.06)	(0.08)	(0.07)	(0.17)
	(b) Diluted	(0.04)	(0.04)	(0.06)	(0.08)	(0.07)	(0.17)



Statement of Assets & Liabilities for the Half Year ended 30th September, 2021
(Rupees in Lakhs)

S. No.	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
A	ASSETS :		
1	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	19.43	19.93
	(b) Financial Assets :		
	(i) Investments	0.21	0.21
	(ii) Loans	20.44	20.44
	(c) Other Non Current Assets	13.48	13.48
	Total Non Current Assets	53.56	54.06
2	CURRENT ASSETS		
	(a) Inventories	58.93	58.93
	(b) Financial assets :		
	(ii) Trade receivables	701.82	701.82
	(iii) Cash & cash equivalent	0.14	0.14
	(c) Other current assets	-	-
	Total Current Assets	760.89	760.89
	TOTAL ASSETS	814.45	814.95
B	EQUITY AND LIABILITIES :		
1	Equity		
	(a) Equity Share Capital	350.00	350.00
	(b) Other Equity	(880.41)	(877.74)
	Total Equity	(530.41)	(527.74)
2	LIABILITIES:		
	Non- Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,007.63	1,007.28
	(iii) Other Financial Liabilities	323.51	323.51
	(b) Provisions	2.36	2.36
	Total Non- Current Liabilities	1,333.51	1,333.15
	CURRENT LIABILITIES :		
	(a) Other Current Liabilities	11.36	9.54
	Total Current Liabilities	11.36	9.54
	TOTAL LIABILITIES	1,344.87	1,342.69
	TOTAL - EQUITY AND LIABILITIES	814.45	814.95

Notes:

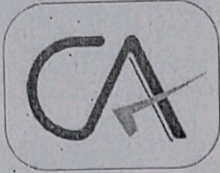
1	The above Unaudited financial results for the quarter and half year ended on 30th September, 2020 which are published in accordance with Regulation 33 read with Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 18th December, 2020.
2	The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
3	The statement of cash flows is also attached herewith along with the statement of Assets & Liabilities for the half year ended 30th September, 2020 & corresponding half year i.e. 30th September, 2019.
4	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.
5	Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.

For Procal Electronics India Limited

Mahendra Kumar Bothra
Managing Director
DIN: 01103297



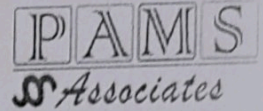
Place: Mumbai
Date: 14th November, 2021



PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022
Telephone No : 0674- 2543528
EMAIL : jeetmishra36@gmail.com, itpams@gmail.com



LIMITED REVIEW REPORT

To,
The Board of Directors
Procal Electronics India Limited

"We have reviewed the accompanying statement of unaudited financial results of M/s **Procal Electronics India Limited** ('The Company') for the quarter ended 30th September, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 14th November, 2021. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), 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 issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express as audit opinion.

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 for the quarter ended 30th September, 2021 prepared in accordance with the generally accepted accounting standards specified and other recognised accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For PAMS & ASSOCIATES
Chartered Accountants

M. R. Mishra

M. R. Mishra, FCA.,
Partner M. No. 06369

Place: Mumbai
Date: 14th November 2021

UDIN - 21063698AAAAJD5978

