PROCAL ELECTRONICS INDIA LIMITED

CIN: L32109MH1992PLC066276
Regd off: - 201, SHYAM BABA HOUSE CHS LTD. UPPER GOVIND NAGAR, MALAD - EAST, Mumbai 400097
Email id-procalelectronics@gmail.com

Date: 06th November, 2026

To,
The Manager
Listing Department
BSE Limited. Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Subject: Outcome of Board Meeting of the Company held on today i.e. 06th November, 2026.
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 Limited. Held on today i.e Friday, 06th November, 2026 at its registered office at 201, Shyam Baba House Chs Ltd. Upper Govind Nagar, Malad - East Mumbai-400097.** The Board transacted following items:

The Board transacted the following business items:

1. Approved the Un-Audited Standalone Financial Results of the Company for the Quarter ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Took on record the Audit Report issued by the Statutory Auditors on the Un-Audited Financial Results for the Quarter ended 30th September, 2026.

3. Approved the Statement of Assets and Liabilities as on 30th September, 2026 and the Cash Flow Statement for the Quarter ended 30th September, 2026

4. Statement of Impact of Audit Qualifications (in case of an Audit Report with a Modified Opinion) submitted along with the Unaudited Financial Results.

The aforesaid Board Meeting commenced at 04:00 P.M and concluded 05:00 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

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Date: 06th November, 2026

To,
The Manager
Listing Department
BSE Limited. Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip ID: PROCAL; 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 ended 30th September, 2026, drawn in accordance with applicable accounting standards.

This is for your information and records.

Thanking you,

For Procal Electronics India Limited

PROCAL ELECTRONICS (I) LTD. MUMBAI

Mahendrakumar Bothra
Managing Director
DIN: 01103297

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Disclosure under Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018 for the Quarter and year ended 30th September, 2026.

A. **Disclosure related to KMPs of Company,**

Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount
1.	Mahendra Kumar Bothra	Director	Loan Recd.	87,337/-

B. **Disclosure related to other related Parties.**

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

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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Un-audited Financial Results - Standalone separately

Statement on Impact of Audit Qualifications for the quarter ended 30th September, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sr. No	Particular	Un-audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	`1.	Turnover / Total income	0	0
	2.	Total Expenditure	1.31	1.31
	3.	Net Profit/(Loss)	-1.31	-1.31
	4.	Earnings Per Share	-0.04	-0.04
	5.	Total Assets	0	0
	6.	Total Liabilities	0	0
	7.	Net Worth	350	350
	8.	Any other financial item(s) (as felt appropriate by the management)	0	0

II.	Audit Qualification (each audit qualification separately):	
	a.) Details of Audit Qualification:	The matters described below are substantially the same as those reported by the previous auditor, P A M S & Associates. Based on our audit and observations as the auditor of the Company, these matters have also led us to issue a qualified conclusion. • **Going Concern:** The Company's net worth is fully eroded due to continuous losses, with no business operations. Current liabilities exceed current assets, causing serious financial stress. These conditions create material uncertainty about the Company's ability to continue as a going concern. • **Inventory of Raw Materials & Finished Goods:** The inventory balance is Nil. • **Property, Plant & Equipment (PPE):** The Company's movable and immovable fixed assets is Nil.

SSRV & ASSOCIATES
VISHNUKUMAR KABRA
MEMB No. 403417
MUMBAI

PROCAL ELECTRONICS INDIA LIMITED

CIN: L32109MH1992PLC066276

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		• **Balance Confirmations.** The Company did not obtain confirmations for trade receivables, payables, loans, advances and other balances. Therefore, the auditors could not independently verify their correctness, completeness and recoverability/playability. • **Bank Accounts.** The Company's bank accounts remained inoperative due to pending KYC Based on our review conducted as above, except for the effects of the matters described in the Basis for Qualified Conclusion paragraph, 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 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. including the manner in which it is to be disclosed, or that it contains any material misstatement
	2 Type of Audit Qualification	**Qualified Opinion**
	3 Frequency of qualification	**Repetitive**
	4 For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views	***Management's Views on the Observations of the Auditor*** • **Going Concern:** The Management acknowledges the financial position of the Company and the observations made by the Auditor regarding the erosion of net worth, accumulated losses and absence of business operations. The Management is evaluating various measures to revive the business operations and improve the financial position of the Company. The Management is also exploring possible sources of financial support and other strategic alternatives to address the liquidity position. Accordingly, the Management is of the view that appropriate steps shall be taken to improve the financial position of the Company. • **Inventory of Raw Materials & Finished Goods:** The Management confirms that the Company does not have any inventory of raw materials or finished goods as on the reporting date, and accordingly, the inventory balance has been reported as Nil in the financial statements. • **Balance Confirmations:**

SSRA & ASSOCIATES VISHNUKANT KABRA MEMB No. 403437 MUMBAI CHARTERED

		The Management acknowledges the Auditor's observation regarding non-availability of external balance confirmations in respect of trade receivables, trade payables, loans, advances and other balances. The Management is in the process of reconciling the respective balances with the available books of accounts and underlying records. Necessary steps shall be taken to obtain confirmations from the respective parties, wherever feasible. The Management shall also review the recoverability and settlement position of outstanding balances. • **Bank Accounts:** The Management confirms that certain bank accounts of the Company remained inoperative due to pending KYC compliance requirements. The Management is taking necessary steps to complete the requisite KYC formalities with the respective banks and restore the operations of such bank accounts. **Overall Management Response:** The Management has taken note of the observations made by the Auditor and shall make appropriate efforts to address the matters highlighted in the Limited Review Report. The Management shall continue to take necessary corrective measures and ensure better compliance, financial reporting and internal control processes.
	5 For Audit Qualification(s) where the impact is not quantified by the auditor:	The impact of the audit qualifications has not been quantified by the Auditor. The Management is reviewing the observations and shall take necessary corrective steps to address the same.
	i.) Management's estimation on the impact of audit qualification:	The Management is unable to reliably estimate the financial impact of the audit qualifications at this stage. Necessary steps are being taken to review and address the observations highlighted by the Auditor.
	ii.) If management is unable to estimate the impact, reasons for the same:	The impact cannot be reliably estimated due to non-availability of requisite external confirmations, pending reconciliation of balances and insufficient supporting information to determine the exact financial impact of the observations.
	iii.) Auditors' Comments on (i) or (ii) above:	The Management's explanation has been noted. Due to the limitations and non-availability of sufficient appropriate audit evidence, we are unable to independently quantify the financial impact of the

SSRV & ASSOCIATES
VISHNUKANT KABRA
M.No. 103437
MUMBAI CHARTERED ACCOUNTANTS

		aforesaid qualifications. Accordingly, our qualified conclusion remains unchanged.

III.) **Signatories:**

For Procal Electronics India Limited

Mahendrakumar Bothra
Managing Director
DIN: 01103297

Mahendra Kumar Bothra
Managing Director

SSRV & Associates
Statutory Auditor

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 30th September 2026

(₹ In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Yearly		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**i)Income from Operations**						
	(a)Revenue from Operations	-	-	-	-		-
	(b)Other Operating Income	-	-	-	-		-
	Total Revenue from Operations (a+b)	-	-	-	-		-
	ii)Other Income			-	-		**114.48**
	Total Income (i+ii)	-	-	-	-		**114.48**
2	**Expenses**						
	Operating expenditure	-	-	-	-		-
	Cost of materials Consumed	-		-	-		41.83
	Purchase of stock-in-trade	-	-	-	-		-
	Change in inventories of finished goods, work-in- process and stock-in-trade	-		-	-		17.10
	Direct Expenses	-	-	-	-		-
	Employees benefits expense	-	-	-	-		-
	Finance costs	-	-	-	-		-
	Depreciation and amortisation expense	-	-	-	-		-
	Other Expenses	1.31	1.31	1.16	2.62	2.32	59.67
	Total Expenses	**1.31**	**1.31**	**1.16**	**2.62**	**2.32**	**118.60**
3	**Profit(Loss)before exceptional items (1-2)**	**(1.31)**	**(1.31)**	**(1.16)**	**(2.62)**	**(2.32)**	**(4.12)**
4	**Exceptional items**	-	-	-	-		-
5	**Profit /(Loss) before tax (3+4)**	**(1.31)**	**(1.31)**	**(1.16)**	**(2.62)**	**(2.32)**	**(4.12)**
6	**Tax Expenses**						
	Current Tax	-	-	-	-		-
	Tax Adjustments of earlier years	-	-	-	-		-
	Deferred Tax	-	-	-	-		-
	Total Tax Expenses	-	-	-	-		-
7	**Net Profit for the period (5-6)**	**(1.31)**	**(1.31)**	**(1.16)**	**(2.62)**	**(2.32)**	**(4.12)**
8	Other Comprehensive Income (Net of taxes)						
	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	-	-	-	-		-
9	**Total comprehensive income net of taxes (5+6)**	**(1.31)**	**(1.31)**	**(1.16)**	**(2.62)**	**(2.32)**	**(4.12)**
8	**Details of equity share capital**						
	Paid-up equity share capital	350.00	350.00	350.00	350.00	350.00	350.00
	Other Equity		-	-	-		-
	Face value of equity share capital (₹)	10.00	10.00	10.00	10.00	10.00	10.00
9	**Earnings Per Share (EPS) (₹)**						
	Basic & Diluted EPS	(0.04)	(0.04)	(0.03)	(0.07)	(0.07)	(0.12)

Notes:

1 Figures for the previous year / quarter have been re-grouped / re-arranged, wherever necessary.

2 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 06, 2026. 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.

3 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.

4 The Company is presently non-operational and had no employees cost as at the reporting date. Accordingly, the Labour Codes effective November 21, 2025 do not have any current impact on the interim financial results.

FOR PROCAL ELECTRONICS INDIA LIMITED



Mahendra Kumar Bothra
Managing Director
DIN:01103297

Place: Mumbai
Date: 06/11/2026

PROCAL ELECTRONICS INDIA LIMITED

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

CIN No: L32109MH1992PLC066276

UNAUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In Lakhs)

	Particulars	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
a)	Net Profit/ (Loss) before tax	(2.62)	(4.12)
b)	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(2.62)	(4.12)
	Adjustments For:		
	Depreciation	-	-
	CASH GENERATED FROM OPERATIONS	(2.62)	(4.12)
	Adjustments for		
	Decrease/(Increase) in Loan	-	12.32
	Decrease/(Increase) Other non current Assets	-	35.45
	Increase/(Decrease) in Borrowings	-	(48.20)
	Increase/(Decrease) in Other Financial Liabilities	2.62	(89.07)
	Increase/(Decrease) in Other Current Liabilities	-	16.25
	Decrease/(Increase) Current Assets (Inventory)	-	58.93
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	-	(18.44)
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Sale of Fixed Assets	-	18.34
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-	18.34
C.	**CASH FLOW FROM FINANCING ACTIVITIES**	-	-
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	-	-
	NET INCREASE IN CASH AND CASH EQUIVALENTS	-	(0.10)
	CASH AND CASH EQUIVALENTS (At the beginning of the year)	0.04	0.14
	CASH AND CASH EQUIVALENTS (At the end of the year)	0.04	0.04

1. 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.
2. Previous Year's figure have been regrouped, rearranged, wherever necessary, to correspond with the current year's classification/disclosure.
3. Figures in brackets are outflows/deductions

FOR PROCAL ELECTRONICS INDIA LIMITED

PROCAL ELECTRONICS (I) LTD. MUMBAI

Mahendra Kumar Bothra
Managing Director
DIN:01103297

Place: Mumbai
Date: 06/11/2026

PROCAL ELECTRONICS INDIA LIMITED

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

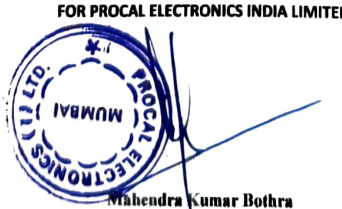
CIN No: L32109MH1992PLC066276

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(₹ In Lakhs)

Particulars	Note	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
ASSETS			
Non- current Assets			
(a) Property, Plant & Equipment	3	-	-
(b) Financial Assests		-	-
(i) Investments	4	-	-
(ii) Trade Receivables	5	667.20	667.20
(iii) Loans	6	-	-
(iv) Other Financial Assets	7	7.50	7.50
(c) Other non current Assets	8	13.48	13.48
Sub-total - Non-current Assets		**688.18**	**688.18**
Current Assets		-	-
(a) Inventories	9	-	-
(b) Financial Assests		-	-
(i) Trade Receivables		-	-
(ii) Cash and Cash Equivalents	10	0.04	0.04
Sub-total - Current Assets		**0.04**	**0.04**
TOTAL ASSETS		**688.22**	**688.22**
EQUITY AND LIABILITIES			
Equity		-	-
(a) Equity Share capital	11	350.00	350.00
(b) Other equity	12	-905.37	-902.75
Sub-total -Shareholders' Funds		**-555.37**	**-552.75**
Libilities			
Non- current Liabilities			
(a)Financial Liabilities		-	-
(i) Borrowings	13	963.78	963.78
(ii) Trade payable	14	-	-
(a)Total oustanding dues of Micro enterprises and small enterprises; and		-	-
(b)Total oustanding dues of creditors other than Micro enterprises and small enterprises		27.63	27.47
(iii) Other Financial Liabilities	15	219.89	217.42
(b) Provisions	16	2.36	2.36
(c) Other Non-current Liabilities	17	4.45	4.45
Sub-total - Non-current Liabilities		**1,218.10**	**1,215.48**
Current Liabilities			
(a)Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payable		-	-
(a)Total oustanding dues of Micro enterprises and small enterprises; and		-	-
(b)Total oustanding dues of creditors other than Micro enterprises and small enterprises		-	-
(b) Other Current Liabilities	18	25.50	25.50
Sub-total - Current Liabilities		**25.50**	**25.50**
TOTAL EQUITY AND LIABILITIES		**688.22**	**688.22**

FOR PROCAL ELECTRONICS INDIA LIMITED



Mahendra Kumar Bothra
Managing Director
DIN:01103297

Place: Mumbai
Date: 06/11/2026

Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of Procal Electronics India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors,
Procal Electronics India Limited
201, Dhruv, Shyam Baba House
CHS Ltd., Upper Govind Nagar,
Malad East, Mumbai 400097.

1. We have reviewed the accompanying statement of unaudited financial results of **Procal Electronics India Limited** ('the Company') for the quarter ended September 30, 2026 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015.

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis of Qualified Conclusion

The matters described below are substantially the same as those reported by the previous auditor, **P A M S & Associates**. Based on our audit and observations as the auditor of the Company, these matters have also led us to issue a qualified conclusion.

- **Going Concern:**
  The Company's net worth is fully eroded due to continuous losses, with no business operations. Current liabilities exceed current assets, causing serious financial stress. These conditions create material uncertainty about the Company's ability to continue as a going concern.

- **Inventory of Raw Materials & Finished Goods:**
  The inventory balance is Nil.

SSRV & ASSOCIATES
VISHNUKANT KABRA
MEMBER No. 093437
MUMBAI CHARTERED ACCOUNTANTS

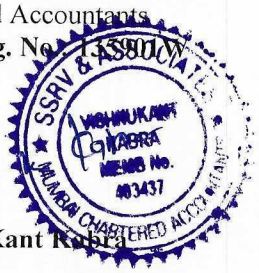
- **Property, Plant & Equipment (PPE):**
  The Company's movable and immovable fixed assets is Nil.

- **Balance Confirmations**
  The Company did not obtain confirmations for trade receivables, payables, loans, advances and other balances. Therefore, the auditors could not independently verify their correctness, completeness and recoverability/playability.

- **Bank Accounts**
  The Company's bank accounts remained inoperative due to pending KYC

4. Based on our review conducted as above, except for the effects of the matters described in the Basis for Qualified Conclusion paragraph, 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 and other recognised 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. including the manner in which it is to be disclosed, or that it contains any material misstatement

For S S R V & Associates
Chartered Accountants
Firm Reg. No. 135801W



Vishnu Kant Kabra
Partner
Membership No.; 403437
Place: Mumbai
Date: 6th November, 2026
UDIN: 26403437LHMVEP5170