

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: 14th February, 2026

To,
Bombay Stock Exchange Limited.
The Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Subject: Outcome of Board Meeting of the Company held on today i.e. 14.02.2026.

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 Ltd. held on today i.e Saturday, 14th February, 2026 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 and nine month ended 31st December, 2025, Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Limited Review Report on the Financial Results Standalone for the quarter and nine month ended 31st December, 2025.

The aforesaid Board Meeting commenced at 12:30 P.M and concluded 01:50 P.M

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

Thanking You,
Yours Faithfully

For Procal Electronics India Limited


Mahendra Kumar 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 31 DECEMBER, 2025

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended 31.12.2025	Quarter ended 30.09.2025	Quarter ended 31.12.2024	Nine months ended 31.12.2025	Nine months ended 31.12.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations						
(a) Revenue from operations	-	-	-	-	-	-
(b) Other Operating Income	-	-	-	-	-	-
Total revenue from operations (i+ii)	-	-	-	-	-	-
(b) Other income	-	-	-	-	-	-
Total income (a+b)	-	-	-	-	-	-
2. Expenses						
(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	-	-	0.11	-	0.34	-
(i) Other expenses	1.16	1.16	1.31	3.48	4.04	5.45
Total expenses	1.16	1.16	1.42	3.48	4.38	5.45
3. Profit(Loss)before exceptional items (1-2)	(1.16)	(1.16)	(1.42)	(3.48)	(4.38)	(5.45)
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (5+6)	(1.16)	(1.16)	(1.42)	(3.48)	(4.38)	(5.45)
6. Tax expense	-	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax (7+8)	(1.16)	(1.16)	(1.42)	(3.48)	(4.38)	(5.45)
8. Other comprehensive income (net of tax expense)						
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 for the period	(1.16)	(1.16)	(1.42)	(3.48)	(4.38)	(5.45)
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	(0.03)	(0.03)	(0.04)	(0.10)	(0.13)	(0.16)
(b) Diluted	(0.03)	(0.03)	(0.04)	(0.10)	(0.13)	(0.16)

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 February 14, 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.
- 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.
- 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: 14th February, 2026



P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

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Limited Review Report

To,
The Board of Directors
Procal Electronics INDIA Limited

Introduction

"We have reviewed the accompanying statement of unaudited financial results of Procal Electronics INDIA Limited ('The Company') for the quarter ended 31st December, 2025 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 February, 2026. 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.

Scope of 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 procedure applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

The matters described below, which are largely the same matters reported in our audit report on the financial statements for the year ended 31 March 2025 and in our review report for the quarter ended 30 September 2025, cause us to issue a qualified conclusion on the Statement.

- Matters Related to Going Concern:** The Company's net worth is eroded completely due to continued operational losses incurred by the company and there are no business activities in the company. The Company has incurred cash loss during the current year and earlier years. The Company has not carried out any manufacturing or trading activity since last few years. Company's manufacturing unit at Silvassa along with all the assets, inventories etc. are under control of its banker Canara Bank in view of the loans taken from bank and GSFC which have been classified as NPA as per IRAC norms, due to non payment of outstanding dues. As informed to us, Canara bank has gone for E-Auction(dt-08.02.2023) for sale of Immovable Properties under the SARFAESI Act, 2002 with a reserve price of Rs.24.53 lakh each. In the E-auction notice Canara Bank has mentioned the outstanding liabilities as on 31.01.2023 is Rs.64.64 Crores. Further we have been informed by the management that Canara Bank has Sold (Unit No 44 & 45 Survey No 126/1 (P) of Village Amlu Industrial Praga Industrial Estate, Silvassa UT Dadra and Nagar Haveli 396230) under SARFAESI on 18.05.2023 for Rs. 24,53,500 each(Rs 49.06 lacs) appx towards their dues. The detail documents have not been provided to us. So we are unable to comment on the above transaction. The financial transaction has not been accounted for in the financial statement. So to this effect, the financial statement do not give true and fair view. Canara Bank has issued notice to company & guarantors under the securitization Act, one of the guarantor has appealed the said notice with DRT. The legal matter with bank is still not settled and is under progress. The above factors cast significant uncertainty on the Company's ability to continue as a going concern in our opinion.
- Inventory of Raw Material & Finished goods:** Inventory consists of Raw Material & Finished goods which are lying at Silvassa Manufacturing unit of the company. The said unit is in the possession of Canara Bank.



lender) and hence the management express its inability to physically verify and ascertain the fair value of the inventory.

Further as informed to us, Canara bank has gone for E-Auction(dt-08.02.2023) for sale of Immovable Properties under the SARFAESI Act, 2002 with a reserve price of Rs.24.53 lakh each. In the E-auction notice Canara Bank has mentioned the outstanding liabilities as on 31.01.2023 is Rs.64.64 Crores. Also we have been informed by the management that Canara Bank has Sold (Unit No 44 & 45 Survey No 126/1 (P) of Village Amli Industrial Praga Industrial Estate, Silvassa UT Dadra and Nagar Haveli 396230) under SARFAESI on 18.05.2023 for Rs. 24,53,500 each(Rs 49.06 lacs) appx towards their dues. The detail documents have not been provided to us. So we are unable to comment on the above transaction. The financial transaction has not been accounted for in the financial statement. So to this effect, the financial statement do not give true and fair view.

In View of the above, the inventory carried at cost in the financial statements in our opinion is not reasonable since their physical existence and valuation thereof for the company is not ascertainable by us.

3. **Property, Plant and Equipments (Fixed Assets):** As informed to us, Canara bank has gone for E-Auction(dt-08.02.2023) for sale of Immovable Properties under the SARFAESI Act, 2002 with a reserve price of Rs.24.53 lakh each. In the E-auction notice Canara Bank has mentioned the outstanding liabilities as on 31.01.2023 is Rs.64.64 Crores. Further we have been informed by the management that Canara Bank has Sold the Land and Building Mortgaged with them and under their possession and realized an amount of Rs 49lacs appx towards their dues. The details documents has not been provided to us. So we are unable to comment on the above transaction. The financial transaction has not been accounted for in the financial statement. So to this effect, the financial statement do not give true and fair view

In View of the above, in our opinion physical existence and carrying value of the PPE for the company in the financial statement is not ascertainable by us.

4. **Bank Account:** Several bank accounts were inoperative / restricted due to KYC and related matters and certain payments during the period have been made from directors' personal accounts. This situation raises concerns regarding completeness and propriety of cash flows and controls over disbursements.
5. **Recoverability / old balances:** Sundry receivables, payables and other long outstanding balances include amounts for which confirmations or supporting evidence were not available; the recoverability and valuation of such balances is uncertain.

These matters are described in detail in the Company's audited financial statements for the year ended 31 March 2025 and in our audit report thereon (adverse opinion) dated 30 May 2025.

Qualified Conclusion

Based on our review conducted as above, except for the effects of the matters described in Basis for Qualified Conclusion paragraphs, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results for the quarter ended 31st December, 2025, prepared in accordance with applicable Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Retaliation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter:

We draw attention to the audit report on the audited financial statements of the Company for the year ended 31 March 2025, issued by us on 30 May 2025, wherein we expressed an adverse opinion on the financial statements due to, inter-alia, the matters relating to going concern, inventory and PPE

P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

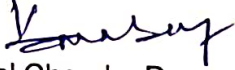
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PAMS
Associates

discussed above. We also draw attention to our review report dated 14 November, 2025 on the unaudited results for the quarter ended 30 September 2025, in which we issued a qualified conclusion on similar matters. The matters reported in those reports remain relevant to the current quarter and have been considered in our review of the current Statement. Our conclusion is not further modified in respect of these matters

For Pams & Associates
Chartered Accountants

Firm Registration number: 316079E



CA Kamal Chandra Das
Partner

Membership Number: 30040

UDIN- 26300040DDIDVL6090

Place: Bhubaneswar

Date: 14 February, 2026

