

PROCAL ELECTRONICS INDIA LTD

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

Date: 14.02.2018

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

Ref : Quarterly results for the quarter ended 31st December, 2018.

Dear Sir,

Please find enclosed herewith the copy of our quarterly results, which the Board meeting convened on Thursday, 14th February, 2019 has considered and passed i.e. the unaudited financial results for the quarter ended 31st December, 2018 along with the related Limited Review Report given by the Statutory Auditors.

Yours faithfully,

For **PROCAL ELECTRONICS INDIA LIMITED**


DIRECTOR.



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 & NINE MONTHS ENDED 31ST DECEMBER, 2018

(Rupees in Lakhs except Shares & EPS)

Sr. No.	Particulars	Quarter Ended				Nine Months Ended		Year Ended
		31.12.2018	30.06.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)	Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income from Operations	-	-	-	-	-	-	-
2.	Other Income	-	-	0.30	-	0.30	-	0.73
3.	Total Revenue (1+2)	0.00	0.00	0.30	0.00	0.30	0.00	0.73
4.	Expenses							
	(a) Cost of materials consumed	-	-	-	-	-	-	-
	(b) Purchase 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	0.28	0.28	0.28	0.33	0.84	0.99	1.31
	(g) Other expenses	1.79	1.11	0.90	1.10	3.80	3.66	5.88
	Total Expenses	2.07	1.39	1.18	1.43	4.64	4.65	7.19
5	Profit/(Loss) before exceptional items and tax (3-4)	(2.07)	(1.39)	(0.88)	(1.43)	(4.34)	(4.65)	(6.46)
6	Exceptional Items	-	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	(2.07)	(1.39)	(0.88)	(1.43)	(4.34)	(4.65)	(6.46)
8	Tax Expense							
	- Current Tax	-	-	-	-	-	-	-
	- Earlier year Taxes	-	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-	-
9	Profit/(Loss) after tax from the continuing operations (7-8)	(2.07)	(1.39)	(0.88)	(1.43)	(4.34)	(4.65)	(6.46)
10	Profit/(loss) for the period	(2.07)	(1.39)	(0.88)	(1.43)	(4.34)	(4.65)	(6.46)
11	(a) Items that will not be reclassified to profit and loss							
	- Provision as per ECL Model on Trade Receivables	-	-	-	-	-	-	-
	- Gain/(Loss) on fair value of equity instruments	-	-	-	-	-	-	-
	(b) Items that will be reclassified to profit and loss							
	- Provision as per ECL Model on Trade Receivables	-	-	-	-	-	-	-
	- Gain/(Loss) on fair value of equity instruments	-	-	-	-	-	-	-
12	Other Comprehensive Income [11(a) + (b)]	-	-	-	-	-	-	-
13	Total Comprehensive Income for the period (Comprising profit/(loss) and Other Comprehensive Income for the period)	(2.07)	(1.39)	(0.88)	(1.43)	(4.34)	(4.65)	(6.46)
14	Paid-up equity share capital	350.00	350.00	350.00	350.00	350.00	350.00	350.00
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-	10/-
16	Earnings Per Share							
	(a) Basic	(0.06)	(0.04)	(0.03)	(0.04)	(0.12)	(0.13)	(0.18)
	(b) Diluted	(0.06)	(0.04)	(0.03)	(0.04)	(0.12)	(0.13)	(0.18)

Notes:

1	The above results have been reviewed and recommended by the Audit Committee and approved and taken on records by the Board of Directors at their meeting held on 12th February, 2019.
2	The Limited Review for the quarter and nine months ended on 31st December, 2018, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors.
3	Pursuant to and in compliance with the Ministry of Corporate affairs (MCA), notification dated February 16, 2015, the company adopted IND AS (Indian Accounting Standard) with effect from 1st April, 2017 and accordingly these financial statements have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
4	As the Company is operating in single segment, thus a separate segment reporting information is not disclosed.
5	Provision required for Deferred tax liability, if any, will be made at the end of the year.
6	The figures for the previous periods have been re-classified/ re-arranged/ re-grouped, wherever considered necessary, to conform to the current periods' classification.

For Procal Electronics India Limited



Mahendra Kumar Bothra
Director
DIN:01103297

Place : Mumbai
Date : 12th February, 2019

ANKIT M AGARWAL AND CO

CHARTERED ACCOUNTANTS

Office No. 804, 8th Floor, Paras Business Center, Carter Road No.- 01,
Near Kasturba Police Station, Borivali (East), Mumbai - 400 066
Email Id: agarwal.ankitca@gmail.com, Mobile No. 7710063175

LIMITED REVIEW REPORT

To,
The Board of Directors
Procal Electronics India Limited


We have reviewed the accompanying Statement of Unaudited Financial Results (the "Statement") of Procal Electronics India Limited (the "Company") for the quarter and nine months ended 31.12.2018, being statement submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("the listing regulation 2015") as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement 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 Standards 34 "Interim Financial Reporting" ("Ind As 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-audited Financial Results has not been prepared in accordance with the aforesaid Ind AS and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ankit M Agarwal & Co
Chartered Accountants
Firm Regn No: 139778W


CA Ankit Agarwal
Proprietor
M.No. 162017



Place : Mumbai
Dated : 12th February, 2019