



Date: February 05, 2026

**BSE Limited
Department of Corporate Services,
P. J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 544244**

**National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G
Block, Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051
Scrip Name: GALAPREC**

Sub: Outcome of Board Meeting held for the quarter & Nine Months ended December 31st, 2025

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, have inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter & Nine months ended December 31st, 2025. Please find enclosed the following in this regard:

1. Unaudited Standalone Financial Results along with Limited Review Report thereon received from M/s SCA and Associates, Statutory Auditors - **Annexure A**
2. Unaudited Consolidated Financial Results along with Limited Review Report thereon received from M/s SCA and Associates, Statutory Auditors - **Annexure B**

The Meeting of the Board of Directors commenced at 12.30 p.m. (IST) and concluded at 13.55 p.m.(IST)

The above-mentioned updated information is also being uploaded on the Company's website.

Kindly take this information on your record.

For Gala Precision Engineering Limited

**Pooja Ladha
Company Secretary and Compliance Officer
Membership No.: A59339
Encl: a/a**



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE STANDALONE FINANCIAL RESULTS OF GALA PRECISION ENGINEERING LIMITED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

To The Board of Directors of Gala Precision Engineering Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of Gala Precision Engineering Limited ("the Company") for the quarter and nine months ended December 31, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The statement, as it relates to the quarter and nine months ended December 31, 2025, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquires, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCA AND ASSOCIATES
Chartered Accountants
FRN 101174W

VASANT GALA
Partner

M. No. 037626

UDIN: 26037626 WVSWG W3615

Mumbai, February 5, 2026



Statement of Standalone unaudited financial results for the quarter and nine months ended December 31, 2025

		(Rupees in Crores, Except EPS)					
Sr No	Particulars	Financial Results for the					
		Quarter ended			Nine months		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (refer note 4)	85.25	71.41	58.12	219.74	162.52	237.84
II	Other income	1.32	1.35	2.17	4.05	2.88	4.37
III	Total income	86.57	72.76	60.29	223.79	165.40	242.21
IV	Expenses:						
	Cost of materials consumed	39.29	31.93	26.01	100.86	70.20	104.71
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.48)	(4.14)	(1.16)	(13.96)	(4.34)	(5.81)
	Employee benefits expense	9.78	8.54	7.94	26.22	21.63	28.88
	Finance costs	0.77	0.53	0.57	1.90	2.89	3.80
	Depreciation and amortisation expense	3.04	2.31	2.02	7.51	5.92	7.97
	Other expenses	26.17	24.04	17.65	71.47	47.20	69.45
	Total expenses	74.57	63.21	53.03	194.00	143.50	209.00
V.	Profit before exceptional and extraordinary items and tax	12.00	9.55	7.26	29.79	21.90	33.21
	Exceptional items (refer note 3)	(0.94)	-	-	(0.94)	-	-
VI.	Profit before extraordinary items and tax	11.06	9.55	7.26	28.85	21.90	33.21
	Extraordinary items	-	-	-	-	-	-
VII	Profit before tax	11.06	9.55	7.26	28.85	21.90	33.21
VIII	Tax expense:						
	(1) Current tax	2.99	1.12	1.35	5.42	5.04	6.68
	(2) Deferred tax	(0.26)	0.04	0.60	0.13	(0.01)	(0.37)
IX	Profit for the period	8.33	8.39	5.31	23.30	16.87	26.90
X	Other comprehensive income						
	(a) The items that will not be reclassified to profit and loss	(0.08)	(0.08)	0.08	(0.24)	(0.16)	(0.32)
	(b) Income tax relating to items that will not be reclassified to profit and loss	0.02	0.02	(0.02)	0.06	0.04	0.08
XI	Total Comprehensive income for the period	8.27	8.33	5.37	23.12	16.75	26.66
XII	Paid up equity share capital (Face value of Re. 10/- each)						12.70
XIII	Other equity						243.73
XIV	Earnings per equity share from continuing operations:						
	(1) Basic (Refer note 2)	6.55	6.60	4.75	18.32	15.09	23.28
	(2) Diluted	6.38	6.41	4.62	17.85	14.68	22.61



Gala Precision Engineering Limited
(Formerly known as Gala Precision Engineering Private Limited)
A-801, 8th Floor, Thane One DIL Complex, Ghodbunder Road, Thane, Maharashtra, 400610
CIN - L29268MH2009PLC190522

Notes:

- 1 The above standalone financial results for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 05, 2026. The same have also been subject to Limited Review by Statutory Auditors.
- 2 The equity shares of the Company have been listed on National Stock Exchange ("NSE") and on BSE Limited ("BSE") on September 09, 2024 by completing Initial Public Offer ("the IPO") of 31,74,416 equity shares of face value of Rs. 10 each at an issue price of Rs. 529 per equity share (including share premium of Rs. 519 per equity share) consisting of a fresh issue of 25,58,416 equity shares and an offer for sale of 6,16,000 equity shares.

The Company has incurred Rs. 17.50 crores as IPO related expenses and allocated such expenses between the Company (Rs. 14.11 crores has been adjusted of the securities premium account) and selling shareholders (Rs. 3.40 crores) in proportion to the equity shares allotted to the public as fresh issue by the Company and under the offer for sale by selling shareholders respectively. The Company has an amount of Rs. 121.24 crores (net of IPO expenses of Rs. 14.11 crores) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized below

Objects of the issue as per prospectus	Rupees. in Crores			
	Amount proposed in offer document	Actual Net Proceeds	Amount utilized till December 31, 2025	Amount unutilized as on December 31, 2025*
a) Setting up a new facility at Vallam-Vadagal, SIPCOT, Sriperumbuddur, Tamil Nadu for manufacturing high tensile fasteners and hex bolts	37.00	37.00	24.58	12.42
b) Funding capital expenditure requirements towards purchase of equipment, plant and machinery at Wada, Palghar, Maharashtra	11.07	11.07	8.31	2.76
c) Repayment/ prepayment, in full or part, of certain borrowings availed by our Company	45.43	45.43	45.43	-
d) General corporate purposes	27.91	27.74	0.69	27.05
Total	121.41	121.24	79.01	42.23

* The total funds net balance amounts to Rs. 42.22 crores, whereas the unutilized funds amount to Rs. 42.23 crores. The difference of Rs. 0.01 crores represents a penalty charged on early redemption of Fixed Deposits, this amount will be adjusted against interest income in the subsequent quarter. Accordingly, the unutilized funds as at 31st December 2025 amount to Rs. 42.23 crores.

- 3 Effective November 21, 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the New Labour Codes. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and loss. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Company of Rs 0.94 crores, and the same has been recognized as an exceptional item in the current reporting period. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications basis such developments / guidance.
- 4 Revenue from Operations includes reversal of RoDTEP license amounting to Rs. 0.70 crore, which was earlier claimed inadvertently. Based on consultation with an expert, the Company has withdrawn the said benefit, resulting in the reversal during the quarter.

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Notes:

- 5 The Company is engaged in Manufacturing and sales of Springs, parts, fasteners and assemblies. This in the context of Ind AS 108 operating segment are considered to constitute one single primary segment.
- 6 This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS),prescribed u/s 133 of the companies Act,2013 and other recognized accounting practices and policies to the extent applicable.
- 7 The figures for the previous periods/year have been regrouped/restated where necessary.

By Order of the Board



Place: Mumbai
Date: 05 February, 2026

Kirit V. Gala
Chairman and Managing Director



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS OF GALA PRECISION ENGINEERING LIMITED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

To The Board of Directors of Gala Precision Engineering Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of Gala Precision Engineering Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. This Statement is the responsibility of the Holding Company's Management and is approved by the Holding Company's Board of Directors. The statement, as it relates to the quarter and nine months ended December 31, 2025, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquires, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The statements include the results of the following entities:

Name of the Entity	Relationship
Gala Precision Engineering Limited	Holding Company
Gala Springs LLP	Subsidiary
Gala Precision Components (Shanghai) Private Limited, China	Step Down Subsidiary

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and



principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The statement includes the results of two subsidiaries, whose interim financial results/information reflects total revenues of Rs NIL and Rs NIL (before consolidation adjustments) and total net profit/(loss) after tax of Rs. (0.16) crores and Rs. (0.31) crores (before consolidation adjustments) for the quarter and nine months ended December 31, 2025, which have not been reviewed. These interim financial results and other financial information have been certified by the management of the Holding Company. According to the information and explanations given to us by the Management, these interim financial results and financial information are not material to the group.

Our conclusion on the statement is not modified in respect of the above matter.

For SCA AND ASSOCIATES
Chartered Accountants
FRN 101174W



VASANT GALA

Partner

M. No. 037626

UDIN: 26037626UDSCMC7378

Mumbai, February 5, 2026



Statement of Consolidated unaudited financial results for the quarter and nine months ended December 31, 2025

		(Rupees in Crores, Except EPS)					
Sr No	Particulars	Consolidated Results for the					
		Quarter ended			Nine months		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Refer note 4)	85.25	71.41	58.12	219.74	162.52	237.84
II	Other income	1.32	1.36	2.17	4.05	2.88	4.37
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IV	Expenses:						
	Cost of materials consumed	39.29	31.92	26.01	100.86	70.20	104.71
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.48)	(4.14)	(1.16)	(13.96)	(4.34)	(5.81)
	Employee benefits expense	9.78	8.54	7.94	26.22	21.63	28.88
	Finance costs	0.77	0.52	0.57	1.90	2.89	3.80
	Depreciation and amortisation expense	3.04	2.32	2.02	7.51	5.92	7.97
	Other expenses	26.09	23.98	17.60	71.31	47.05	69.27
	Total expenses	74.49	63.14	52.98	193.84	143.35	208.82
V.	Profit before exceptional and extraordinary items and tax	12.08	9.63	7.31	29.95	22.05	33.39
	Exceptional items (refer note 3&7)	(1.05)	(0.07)	(0.06)	(1.18)	(0.20)	(0.26)
VI.	Profit before extraordinary items and tax	11.03	9.56	7.25	28.77	21.85	33.13
	Extraordinary items	-	-	-	-	-	-
VII	Profit before tax	11.03	9.56	7.25	28.77	21.85	33.13
VIII	Tax expense:						
	(1) Current tax	2.99	1.12	1.35	5.42	5.04	6.68
	(2) Deferred tax	(0.26)	0.05	0.60	0.13	(0.01)	(0.37)
IX	Profit for the period	8.30	8.39	5.30	23.22	16.82	26.82
	Non-controlling interest	(0.01)	0.00	(0.01)	(0.02)	(0.02)	(0.03)
X	Net Profit after taxes, minority interest	8.31	8.39	5.31	23.24	16.84	26.85
XI	Other comprehensive income						
	(a) The items that will not be reclassified to profit and loss	(0.08)	(0.08)	0.08	(0.24)	(0.16)	(0.32)
	(b) Income tax relating to items that will not be reclassified to profit and loss	0.02	0.02	(0.02)	0.06	0.04	0.08
	(c) Items that will be reclassified to Profit or Loss	0.36	(0.07)	(0.02)	0.23	0.23	(0.17)
XII	Total Comprehensive income for the period	8.61	8.26	5.35	23.29	16.95	26.44
XIII	Paid up equity share capital (Face value of Re. 10/- each)						12.70
XIV	Other Equity						243.93
XV	Earnings per equity share:						
	(1) Basic (Refer Note 2)	6.53	6.62	4.72	18.27	15.05	23.23
	(2) Diluted	6.36	6.41	4.60	17.80	14.64	22.56



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Notes :

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- 2 The equity shares of the Holding Company had been listed on National Stock Exchange ("NSE") and on BSE Limited ("BSE") on September 09, 2024 by completing Initial Public Offer ("the IPO") of 31,74,416 equity shares of face value of Rs. 10 each at an issue price of Rs. 529 per equity share (including share premium of Rs. 519 per equity share) consisting of a fresh issue of 25,58,416 equity shares and an offer for sale of 6,16,000 equity shares

The Holding Company has incurred Rs. 17.50 crores as IPO related expenses and allocated such expenses between the Holding Company (Rs. 14.11 crores has been adjusted of the securities premium account) and selling shareholders (Rs. 3.40 crores) in proportion to the equity shares allotted to the public as fresh issue by the Holding Company and under the offer for sale by selling shareholders respectively. The Holding Company has an amount of Rs. 121.24 crores (net of IPO expenses of Rs. 14.11 crores) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized below

	Amount in Crores			
Objects of the issue as per prospectus	Amount proposed in offer document	Actual Net Proceeds	Amount utilized till December 31, 2025	Amount unutilized as on December 31, 2025*
a) Setting up a new facility at Vallam-Vadagal, SIPCOT, Sriperumbudur, Tamil Nadu for manufacturing high tensile fasteners and hex bolts	37.00	37.00	24.58	12.42
b) Funding capital expenditure requirements towards purchase of equipment, plant and machinery at Wada, Palghar, Maharashtra	11.07	11.07	8.31	2.76
c) Repayment/ prepayment, in full or part, of certain borrowings availed by our Company	45.43	45.43	45.43	-
d) General corporate purposes	27.91	27.74	0.69	27.05
Total	121.41	121.24	79.01	42.23

* The total funds net balance amounts to Rs. 42.22 crores, whereas the unutilized funds amount to Rs. 42.23 crores. The difference of Rs. 0.01 crores represents a penalty charged on early redemption of Fixed Deposits, this amount will be adjusted against interest income in the subsequent quarter. Accordingly, the unutilized funds as at 31st December 2025 amount to Rs. 42.23 crores.

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- 4 Revenue from Operations includes reversal of RoDTEP license amounting to Rs.0.70 crore, which was earlier claimed inadvertently. Based on consultation with an expert, the Holding Company has withdrawn the said benefit, resulting in the reversal during the quarter.

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CIN - L29268MH2009PLC190522

Notes :

- 5** The Group is engaged in the manufacture and sales of Springs, parts, fasteners and assemblies. This in the context of Ind AS 108 operating segment are considered to constitute one single primary segment.
- 6** This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS),prescribed u/s 133 of the companies Act,2013 and other recognized accounting practices and policies to the extent applicable.
- 7** Exceptional Items includes expenses relating to winding up of Foreign subsidiary for all period presented.
- 8** The figures for the previous periods/year have been regrouped/restated where necessary.

By Order of the Board

Place: Mumbai
Date: 05 February, 2026

Kirit V. Gala
Chairman and Managing Director