Date: November 5, 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 & half year ended September 30, 2026

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 & half yearly ended September 30, 2026. 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 15.30 p.m. (IST) and concluded at 17.10 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

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Date: 2026.11.05 17:36:24 +05'30'

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

SCA AND ASSOCIATES
Chartered Accountants

B-104, Kanakia Zillion, BKC Annexe,
LBS/ CST Road Junction,
Near Kurla Bus Depot, Kurla West,
Mumbai - 400 070
Tel.: 022-6245 0777
Email : mail@scaassociates.com
Website : www.scaandassociates.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE STANDALONE FINANCIAL RESULTS OF GALA PRECISION ENGINEERING LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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 half year ended September 30, 2026 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 half year ended September 30, 2026, 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

SCA AND ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

(VASANT M GALA)
Partner
M. No. 037626
UDIN: 26037626RPRDQS2726
Mumbai, November 05, 2026
UDIN : 26037626RPRDQS2726

GALA
PRECISION ENGINEERING

Statement of Standalone Financial Results for the Quarter and Half year ended 30 September 2026

(Rupees in Crores, Except EPS)

Sr. No.	Particulars	Financial Results for the					
		Quarter ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	93.74	75.38	71.41	169.12	134.49	314.30
II.	Other income	1.28	1.14	1.35	2.42	2.73	5.63
III.	**Total income**	**95.02**	**76.52**	**72.76**	**171.54**	**137.22**	**319.93**
IV.	**Expenses:**						
	Cost of materials consumed	37.20	32.57	31.93	69.77	61.57	138.05
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.32	(2.88)	(4.14)	(2.56)	(9.48)	(10.94)
	Employee benefits expense	11.10	10.78	8.54	21.88	16.44	35.20
	Finance costs	0.57	0.45	0.53	1.02	1.13	2.84
	Depreciation and amortisation expense	3.36	3.17	2.31	6.53	4.47	10.18
	Other expenses	29.47	22.79	24.04	52.26	45.30	100.30
	Total expenses	**82.02**	**66.88**	**63.21**	**148.90**	**119.43**	**275.63**
V.	**Profit before exceptional and extraordinary items and tax**	**13.00**	**9.64**	**9.55**	**22.64**	**17.79**	**44.30**
	Exceptional items (Refer Note 3)	-	-	-	-	-	(0.82)
VI.	**Profit before extraordinary items and tax**	**13.00**	**9.64**	**9.55**	**22.64**	**17.79**	**43.48**
	Extraordinary items	-	-	-	-	-	-
VII.	**Profit before tax**	**13.00**	**9.64**	**9.55**	**22.64**	**17.79**	**43.48**
VIII.	**Tax expense:**						
	(1) Current tax	2.75	1.73	1.12	4.48	2.43	7.45
	(2) Deferred tax	(0.31)	(0.30)	0.04	(0.61)	0.39	0.49
IX.	**Profit for the period**	**10.56**	**8.21**	**8.39**	**18.77**	**14.97**	**35.54**
X	**Other comprehensive income**						
	(a) The items that will not be reclassified to profit and loss	(0.09)	(0.10)	(0.08)	(0.19)	(0.16)	(0.39)
	(b) Income tax relating to items that will not be reclassified to profit and loss	0.02	0.03	0.02	0.05	0.04	0.10
XI	**Total Comprehensive income for the period**	**10.49**	**8.14**	**8.33**	**18.63**	**14.85**	**35.25**
XII	Paid up equity share capital (Face value of Re. 10/- each)						12.80
XIII	Other Equity						279.75
XIV	**Earnings per equity share :**						
	(1) Basic	8.25	6.41	6.60	14.66	11.78	27.90
	(2) Diluted	8.05	6.26	6.41	14.31	11.47	27.10

KIRIT VISHANJI GALA

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Date: 2026.11.05 17:27:28 +05'30'

GALA PRECISION ENGINEERING LIMITED ★ THANE

Regd. Office
Gala Precision Engineering Limited
A-801, 8th Floor, Thane One, DIL Complex
Ghodbunder Road, Majiwada, Thane West , Pincode - 400 610

Tel. : +91 22 6930 9224
Email : info@galagroup.com
Website : www.galagroup.com
CIN No. L29268MH2009PLC190522

GALA
PRECISION ENGINEERING

Standalone statement of assets and liabilities (Rupees in Crore)

Particulars	As at 30-Sep-26 Unaudited	As at 31-Mar-26 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	92.92	84.43
(b) Right of use assets	4.06	4.43
(c) Capital work-in-progress	9.29	7.29
(d) Other intangible assets	16.96	15.29
(e) Intangible assets under development	12.26	11.47
(e) Financial assets		
(i) Other financial assets	1.69	1.56
(f) Income tax assets (net)	0.82	1.60
(g) Other Non Current assets	1.26	4.43
Total non-current assets	**139.26**	**130.50**
Current assets		
(a) Inventories	94.47	89.43
(b) Financial assets		
(i) Trade receivables	91.92	81.53
(ii) Cash and cash equivalents	0.46	11.44
(iii) Bank balances other than above	35.21	38.98
(iv) Loans	0.84	0.38
(v) Other financial assets	3.78	3.15
(c) Other current assets	22.48	19.64
Total current assets	**249.16**	**244.55**
TOTAL ASSETS	**388.42**	**375.05**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12.82	12.80
(b) Other equity	298.53	279.75
Total equity	**311.35**	**292.55**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1.32	1.62
(ii) Lease liabilities	0.41	0.83
(b) Provisions	6.97	7.68
(c) Deferred tax liabilities (Net)	0.20	0.87
Total non-current liabilities	**8.90**	**11.00**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	30.33	34.94
(ii) Lease liabilities	0.81	0.75
(iii) Trade payables		
Due to Micro and small enterprises	2.10	0.95
Due to others	13.19	19.04
(iv) Other financial liabilities	8.97	8.08
(b) Other current liabilities	10.79	6.60
(c) Provisions	1.98	1.14
Total current liabilities	**68.17**	**71.50**
Total liabilities	**77.07**	**82.50**
TOTAL EQUITY & LIABILITIES	**388.42**	**375.05**

GALA PRECISION ENGINEERING LIMITED THANE

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Regd. Office
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Ghodbunder Road, Majiwada, Thane West , Pincode - 400 610

Tel. : +91 22 6930 9224
Email : info@galagroup.com
Website : www.galagroup.com
CIN No. L29268MH2009PLC190522

GALA
PRECISION ENGINEERING

Unaudited Statement of Standalone Cash Flows for the half year ended 30 September 2026

Particulars	Year ended 30 September 2026		Year ended 30 September 2025	
Cash flow from operating activities :				
Net profit before tax		**22.64**		**17.79**
Adjustment for :				
Depreciation	6.53		4.47	
Unrealised exchange (gain) / loss	(0.51)		(1.27)	
Share in loss of LLP	0.21		0.12	
Finance cost (including fair value change in financial instruments)	1.02		1.13	
Interest income	(0.99)		(1.92)	
Provision for doubtful debts	0.11		0.29	
Loss / (gain) on sale / disposal of fixed assets	0.20		-	
Fair value changes in financial assets	(0.01)	**6.56**	(0.01)	**2.81**
Operating profit/(loss) before working capital changes		**29.20**		**20.60**
Trade receivables	(10.50)		9.17	
Other financial assets	(0.69)		(0.47)	
Other non current assets	0.02		0.04	
Other current assets	(2.84)		(5.91)	
Inventories	(5.04)		(22.99)	
Trade payable	(4.19)		2.49	
Provisions	(0.06)		0.56	
Other current financial liabilities	0.68		3.28	
Other liabilities	4.19	**(18.43)**	2.43	**(11.40)**
Cash generated from operations		**10.77**		**9.20**
Direct taxes paid		(3.70)		(1.88)
Net cash from operating activities		**7.07**		**7.32**
Cash flow from investing activities				
Purchase of property, plant and equipment, CWIP and Capital advance	(16.35)		(21.28)	
Proceeds from sale of fixed assets	0.19		1.81	
Loans (financial assets) given	(0.46)		(0.02)	
Deposits / Balances with banks	3.77		10.42	
Interest income	0.93		2.20	
Net cash used in investing activities		**(11.92)**		**(6.87)**
Cash flow from financing activities				
Proceeds from share issue	0.16		0.46	
(Repayments) / proceeds from working capital facilities (net)	(4.56)		(0.02)	
(Repayments) of term loans	(0.35)		(0.14)	
Payment of lease liabilities	(0.43)		(0.25)	
Interest paid	(0.95)		(1.04)	
Net cash from financing activities		**(6.13)**		**(0.99)**
Net increase/(decrease) in cash and cash equivalents		**(10.98)**		**(0.54)**
Cash and cash equivalents as at beginning of the financial year		**11.44**		**1.44**
- Cash and cash equivalents		**11.44**		**1.44**
Cash and cash equivalents as at end of the financial year		**0.46**		**0.90**
- Cash and cash equivalents		**0.46**		**0.90**

The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Indian Accounting Standards (IndAS 7) Statement of Cash Flow

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GALA PRECISION ENGINEERING LIMITED ★ THANE

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CIN No. L29268MH2009PLC190522

Notes:

1 The above Standalone Financial Results for the quarter and half year ended September 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 05, 2026. The Statutory auditors have expressed an unmodified opinion on the said results.

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

Rupees. in Crores

Objects of the issue as per prospectus	Amount proposed in offer document	Actual Net Proceeds	Amount utilized till September 30, 2026	Amount unutilized as on September 30, 2026*
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	31.94	5.06
b) Funding capital expenditure requirements towards purchase of equipment, plant and machinery at Wada, Palghar, Maharashtra	11.07	11.07	11.07	-
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	1.13	26.61
Total	**121.41**	**121.24**	**89.57**	**31.67**

*Unutilised IPO Proceeds of Rs. 31.49 Crores as at 30th September 2026 are been temporarily invested into fixed deposits and Rs. 0.65 crores are lying in monitoring account.

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 0.82 crores, and the same has been recognized as an exceptional item in the year ended 31st March 2026.

3 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.

4 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.

5 During the half year ended 30th September 2026, Company has issued 18,650 number of equity shares under the ESOP Scheme 2021.

KIRIT VISHANJI GALA

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PRECISION ENGINEERING GALA LIMITED THANE

Notes:

6 During the period, the Income Tax Department conducted search proceedings at certain premises of the Company. The Company has extended full cooperation to the Income Tax authorities during the course of the proceedings. Subsequent to the search, the Company has received multiple summons/notices from the Income Tax Department, in response to which the Company has furnished the requisite details, explanations and documents from time to time. The Company has also attended personal hearings before the Income Tax authorities in connection with the proceedings.

As on the date of approval of these financial results, the proceedings are ongoing and the Company has not received any final order or communication determining the outcome of the proceedings. Accordingly, the consequential impact, if any, on the financial results cannot presently be ascertained.

7 The figures for the previous periods/year have been regrouped/restated where necessary.

By Order of the Board

KIRIT VISHANJI GALA

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Date: 2026.11.05 17:28:32 +05'30'

Kirit V. Gala
Chairman and Managing Director

Place: Mumbai
Date: 5th November 2026

SCA AND ASSOCIATES
Chartered Accountants

B-104, Kanakia Zillion, BKC Annexe,
LBS/ CST Road Junction,
Near Kurla Bus Depot, Kurla West,
Mumbai - 400 070
Tel.: 022-6245 0777
Email : mail@scaassociates.com
Website : www.scaandassociates.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS OF GALA PRECISION ENGINEERING LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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 half year ended September 30, 2026, 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 half year ended September 30, 2026, 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) Co. Ltd, China	Step Down Subsidiary (Struck off on 15 October 26)



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 (before consolidation adjustments) and total net profit/(loss) after tax of Rs. (0.07) crores and Rs. (0.23) crores (before consolidation adjustments) for the quarter and half year ended September 30, 2026, which have not been reviewed by us. 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. According to the information and explanations given to us the foreign subsidiary has been struck off with effect from October 15, 2026.

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

For SCA AND ASSOCIATES
Chartered Accountants
FRN : 101174W

SCA AND ASSOCIATES * CHARTERED ACCOUNTANTS * MUMBAI

(VASANT GALA)
Partner
M. No. 037626
UDIN: 26037626JOZBKW9035
Mumbai, November 05, 2026

GALA
PRECISION ENGINEERING

Statement of Consolidated Financial Results for the Quarter and Half year ended 30 September 2026

(Rupees in Crores, Except EPS)

Sr. No.	Particulars	Consolidated Results					
		Quarter ended			Half Year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
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II.	Other income	1.28	1.14	1.36	2.42	2.73	5.63
III.	**Total income**	**95.02**	**76.52**	**72.77**	**171.54**	**137.22**	**319.93**
IV.	**Expenses:**						
	Cost of materials consumed	37.20	32.57	31.92	69.77	61.57	138.05
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.32	(2.88)	(4.14)	(2.56)	(9.48)	(10.94)
	Employee benefits expense	11.10	10.78	8.54	21.88	16.44	35.20
	Finance costs	0.57	0.45	0.52	1.02	1.13	2.84
	Depreciation and amortisation expense	3.36	3.17	2.32	6.53	4.47	10.18
	Other expenses	29.38	22.65	23.98	52.03	45.22	100.08
	Total expenses	**81.93**	**66.74**	**63.14**	**148.67**	**119.35**	**275.41**
V.	**Profit before exceptional and extraordinary items and tax**	**13.09**	**9.78**	**9.63**	**22.87**	**17.87**	**44.52**
	Exceptional items (Refer Note 3)	(0.07)	(0.16)	(0.07)	(0.23)	(0.13)	(1.13)
VI.	**Profit before extraordinary items and tax**	**13.02**	**9.62**	**9.56**	**22.64**	**17.74**	**43.39**
	Extraordinary items	-	-	-	-	-	-
VII.	**Profit before tax**	**13.02**	**9.62**	**9.56**	**22.64**	**17.74**	**43.39**
VIII.	**Tax expense:**						
	(1) Current tax	2.75	1.73	1.12	4.48	2.43	7.45
	(2) Deferred tax	(0.31)	(0.30)	0.05	(0.61)	0.39	0.49
IX.	**Profit for the period**	**10.58**	**8.19**	**8.39**	**18.77**	**14.92**	**35.45**
	Non-controlling interest	(0.01)	(0.01)	-	(0.02)	(0.01)	(0.03)
X.	**Net Profit after taxes, minority interest**	**10.59**	**8.20**	**8.39**	**18.79**	**14.93**	**35.48**
XI.	**Other comprehensive income**						
	(a) The items that will not be reclassified to profit and loss	(0.09)	(0.10)	(0.08)	(0.19)	(0.16)	(0.39)
	(b) Income tax relating to items that will not be reclassified to profit and loss	0.02	0.03	0.02	0.05	0.04	0.10
	(c) Items that will be reclassified to Profit or Loss	(0.01)	0.03	(0.07)	0.02	(0.13)	0.20
XII.	**Total Comprehensive income for the period**	**10.51**	**8.16**	**8.26**	**18.67**	**14.68**	**35.39**
XIII.	Paid up equity share capital (Face value of Re. 10/- each)						12.80
XIV.	Other Equity						280.09
XV.	Earnings per equity share:						
	(1) Basic	8.26	6.41	6.62	14.67	11.75	27.85
	(2) Diluted	8.07	6.25	6.41	14.32	11.44	27.05

KIRIT VISHANJI GALA

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GALA PRECISION ENGINEERING LIMITED ★ THANE

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Website : www.galagroup.com
CIN No. L29268MH2009PLC190522

GALA
PRECISION ENGINEERING

Rupees in Crores

Consolidated statement of assets and liabilities		
Particulars	As at 30 September 2026 Unaudited	As at 31 Mar 2026 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	92.92	84.43
(b) Right of use assets	4.06	4.43
(c) Capital work-in-progress	9.29	7.29
(d) Other intangible assets	16.96	15.29
(e) Intangible assets under development	12.26	11.47
(f) Financial assets		
(i) Other financial assets	1.69	1.56
(g) Income tax assets (net)	0.83	1.62
(h) Other Non-current assets	1.26	4.43
Total non-current assets	**139.27**	**130.52**
Current assets		
(a) Inventories	94.47	89.43
(b) Financial assets		
(i) Trade receivables	91.92	81.53
(ii) Cash and cash equivalents	0.49	11.45
(iii) Bank balances other than above	35.21	38.98
(iv) Loans	0.84	0.38
(v) Other financial assets	2.96	2.54
(c) Other current assets	22.48	19.64
Total current assets	**248.37**	**243.95**
TOTAL ASSETS	**387.64**	**374.47**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12.82	12.80
(b) Other equity	298.89	280.09
(c) Non-controlling interest	(0.41)	(0.40)
Total equity	**311.30**	**292.49**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1.32	1.62
(ii) Lease liabilities	0.41	0.83
(b) Provisions	6.97	7.68
(c) Deferred tax liabilities (Net)	0.20	0.87
Total non-current liabilities	**8.90**	**11.00**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	30.33	34.94
(ii) Lease liabilities	0.81	0.75
(iii) Trade payables		
Due to Micro and small enterprises	2.10	0.95
Due to others	13.19	19.04
(iv) Other financial liabilities	8.24	7.56
(b) Other current liabilities	10.79	6.60
(c) Provisions	1.98	1.14
Total current liabilities	**67.44**	**70.98**
Total liabilities	**76.34**	**81.98**
TOTAL EQUITY & LIABILITIES	**387.64**	**374.47**

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GALA
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Statement of Consolidated Unaudited Cash Flows for the period ended 30 September 2026

(Rupees in Crores)

	Particulars	Year ended 30 September 2026		Year ended 30 September 2025	
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**				
	NET PROFIT BEFORE TAX		**22.64**		**17.74**
	Adjustment for :				
	Depreciation	6.53		4.47	
	Unrealised Exchange (Gain) / Loss	(0.51)		(1.27)	
	Finance Cost (including fair value change in financial instruments)	1.02		1.13	
	Interest Income	(0.99)		(1.92)	
	Bad Debts	-		0.00	
	Provision for Expected credit loss	0.11		0.29	
	Loss / (Gain) on Sale / Disposal of PPE	0.20		-	
	Non cash adjustments	0.02		-	
	Fair Value changes in Financial Assets	(0.01)	**6.37**	(0.01)	**2.69**
	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES		**29.01**		**20.43**
	Trade receivables	(10.50)		9.04	
	Other Financial assets	(0.48)		(0.34)	
	Other Non Current Assets	0.02		0.04	
	Other Current Assets	(2.84)		(5.91)	
	Inventories	(5.04)		(22.98)	
	Trade Payable	(4.19)		2.48	
	Provisions	(0.06)		0.82	
	Other Current Financial Liabilities	0.68		3.17	
	Other liabilities	4.20	(18.21)	2.44	(11.24)
	CASH GENERATED FROM OPERATIONS		**10.80**		**9.19**
	Direct Taxes paid		(3.70)		(1.88)
	NET CASH FROM OPERATING ACTIVITIES		**7.10**		**7.31**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				-
	Purchase of property, plant and equipment, CWIP and Capital advance	(16.35)		(21.31)	
	Proceeds from sale of property, plant and equipment	0.19		1.81	
	Loans (Financial assets)	(0.46)		-	
	Deposits/Balances with Banks	3.77		10.42	
	Interest Income	0.93		2.20	
	NET CASH USED IN INVESTING ACTIVITIES		**(11.92)**		**(6.88)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issue of shares	0.16		0.46	
	(Repayments) / Proceeds from Working Capital Facilities (Net)	(4.56)		(0.02)	
	(Repayments) of Term Loans	(0.35)		(0.14)	
	Payment of Lease Liabilities	(0.43)		(0.25)	
	Change in share of Non Controlling interest	(0.01)		(0.01)	
	Interest paid	(0.95)		(1.04)	
	Net cash from financing activities		**(6.14)**		**(0.99)**
	Net increase/(decrease) in cash and cash equivalents		**(10.96)**		**(0.56)**
	Cash and cash equivalents as at beginning of the financial year		**11.45**		**1.53**
	- Cash and cash Equivalents		11.45		1.53
	Cash and cash equivalents as at end of the financial year		**0.49**		**0.97**
	- Cash and cash Equivalents		0.49		0.97

Note to Cash Flow Statement:
1. The above Cash Flow Statement has been prepared under the Indirect Method.

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CIN - L29268MH2009PLC190522

Notes :

1 The above Consolidated Financial Results for the quarter and half year ended September 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 05, 2026. The Statutory auditors have expressed an unmodified opinion on the said results.

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 September 30, 2026	Amount unutilized as on September 30, 2026*
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	31.94	5.06
b) Funding capital expenditure requirements towards purchase of equipment, plant and machinery at Wada, Palghar, Maharashtra	11.07	11.07	11.07	-
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	1.13	26.61
Total	**121.41**	**121.24**	**89.57**	**31.67**

*Unutilised IPO Proceeds of Rs. 31.49 Crores as at 30 September 2026 are been temporarily invested into fixed deposits and Rs. 0.65 crores are lying in monitoring account.

3 Exceptional Items Includes:

(a) 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 Holding Company of Rs 0.82 crores, and the same has been recognized as an exceptional item in the year ended 31st March 2026.

(b) Expenses relating to winding up of Foreign subsidiary for all period presented.

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Notes :

4 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.

5 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.

6 During the half year ended 30th September 2026, the Holding Company has issued 18,650 number of equity shares under the ESOP Scheme 2021.

7 During the period, the Income Tax Department conducted search proceedings at certain premises of the Holding Company. The Holding Company has extended full cooperation to the Income Tax authorities during the course of the proceedings. Subsequent to the search, the Holding Company has received multiple summons/notices from the Income Tax Department, in response to which the Holding Company has furnished the requisite details, explanations and documents from time to time. The Holding Company has also attended personal hearings before the Income Tax authorities in connection with the proceedings.

As on the date of approval of these financial results, the proceedings are ongoing and the Holding Company has not received any final order or communication determining the outcome of the proceedings. Accordingly, the consequential impact, if any, on the financial results cannot presently be ascertained.

8 One foreign subsidiary, Gala Precision Components (Shanghai) Co., Ltd. has been struck off with effect from 15 October 2026.

9 The figures for the previous periods/year have been regrouped/restated where necessary.

By Order of the Board

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Kirit V. Gala
Chairman and Managing Director

Place: Mumbai
Date: 05 November 2026