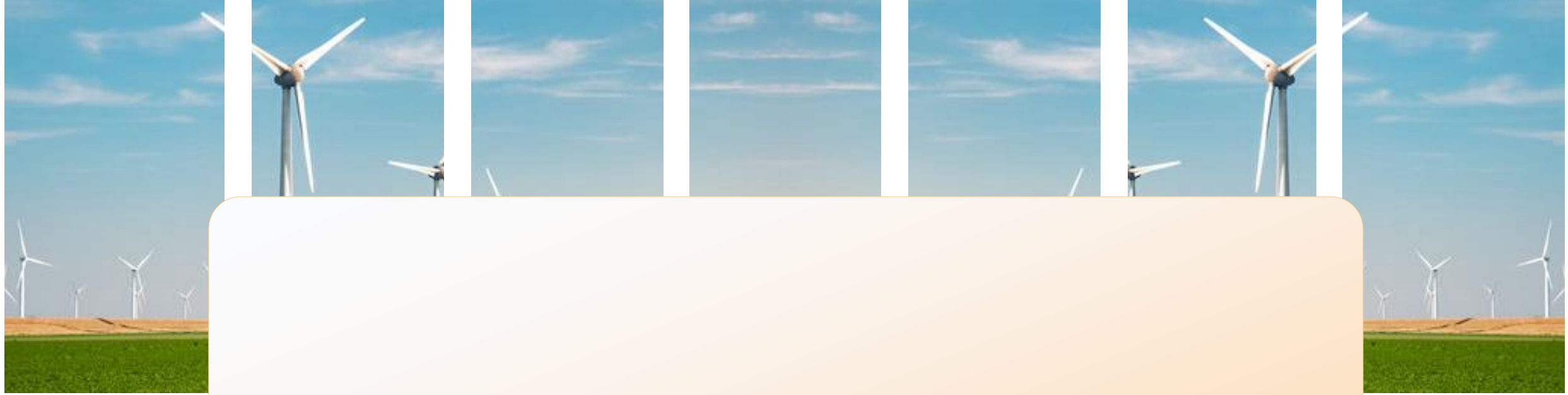


GALA
PRECISION ENGINEERING

EARNINGS PRESENTATION

Q2/H1-FY27



COMPANY OVERVIEW

SNAPSHOT

30+
Years of Operations

175+
Customers

800+
SKUs

Exporting to
25+
Countries

Domestic Renewal DSS Market Share
70%

Certified by
ISO 9001:2015/ 14001: 2015/ 45001: 2018
IATF16949 / BIS
Quality standards

Revenue
22%
CAGR 2022-26

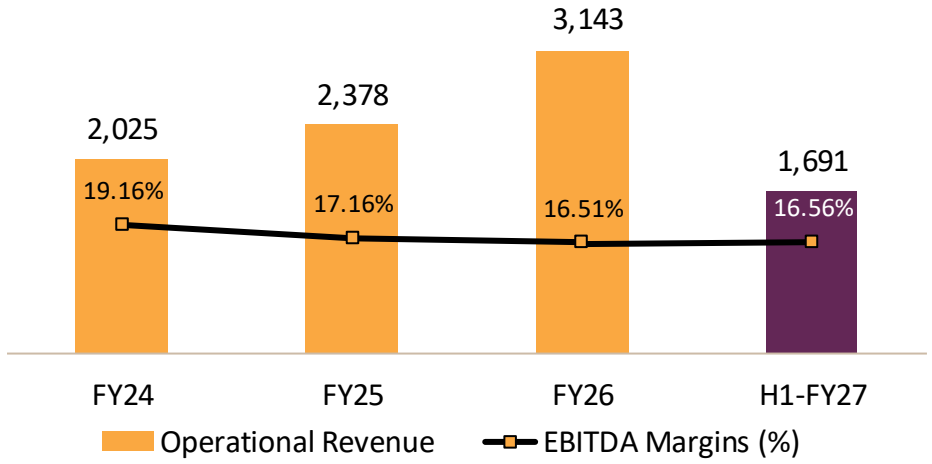
EBITDA
28%
CAGR 2022-26

PAT
52%
CAGR 2022-26

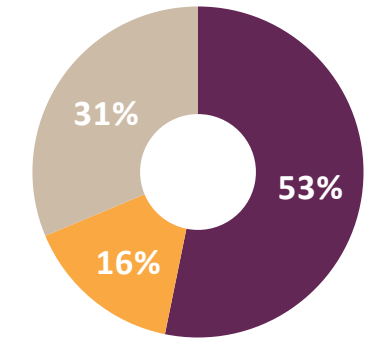
COMPANY OVERVIEW

- Gala Precision Engineering is a renowned and preferred manufacturer of precision components in India.
- The company is supported by an experienced management team and a diverse, skilled workforce, driving consistent financial growth, operational efficiency, and high levels of repeat business.
- Leading manufacturer of Special Fastening Solutions (SFS) like High Tensile Fasteners such as Studs, Anchor Bolts, Cross Bolts, Hex Bolts, Nuts, Gallock Wedge Lock and Grip Lock Washers, as well as Disc & Strip Springs (DSS) and Coil & Spiral Springs (CSS), comprising of an extensive portfolio of 800+ SKUs.
- A diversified customer profile with more than 175 customers, with key clientele including major OEMs, Tier-1 & Channel Partners across various industries like Renewable Energy, Industrials, and Mobility.
- Exporting to more than 25 countries with an office in Frankfurt, Germany, and export revenues contributing to 36.2% in H1-FY27.
- State-of-the-art manufacturing facilities, complemented by in-house tool design and development capacities, offer both scalability and flexibility, providing comprehensive solutions to its clients.

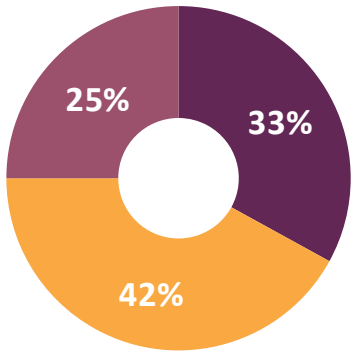
Operational Revenue & EBITDA Margins (%)



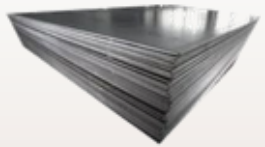
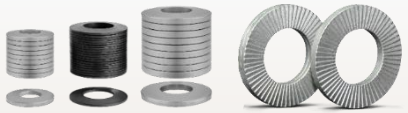
Product Break Up (H1-FY27)



End User Industry Revenue Break Up (H1-FY27)



VALUE CHAIN

RAW MATERIAL	COMPONENTS	APPLICATIONS	END-USER INDUSTRIES
 Steel Sheets  Steel rods	 DSS & WLW	**Renewables:** Yaw brakes, thrust bearing mechanism, Electrolyzer **Industrial:** Transmission lines, dampening spring, elevator safety brakes **Mobility:** Couplers and brakes	**Renewables:** Wind turbines, hydroelectric power plants & Hydrogen Value Chain **Industrial:** Electricals, heavy machinery, & off-highway vehicles **Mobility:** Automobiles & Railways
 Steel wires	 CSS	**Industrial:** Actuators **Mobility:** Transmission, brakes, seating	**Industrial:** Control valves, off-highway vehicles **Mobility:** Automobiles, commercial vehicles & railways
 Steel rods	 SFS	**Renewables:** Foundation, tower, hydroelectric plants, Electrolyzer **Industrial:** Bridges **Mobility:** Railway tracks and bridges	**Renewables:** Wind turbines, hydroelectric power plants & Hydrogen Value Chain **Industrial:** Off-highway vehicles, heavy machinery & electricals **Mobility:** Railways

MARKET SEGMENTS

PRODUCTS	RENEWABLE ENERGY			INDUSTRIAL				MOBILITY	
	Wind Energy	Hydrogen value Chain	Hydroelectric	Off-highway	Heavy Machinery	Infrastructure	Electrical	Automotive	Railways
DSS & WLW	●	●	●	●	●		●	●	●
CSS				●		●		●	●
SFS	●	●	●	●	●	●	●	●	●

GEOGRAPHICAL PRESENCE



H1-FY27 Geographical Sales (%)

MANUFACTURING FACILITIES

FEW OF THE IN–HOUSE MANUFACTURING CAPABILITIES

- Tool Design & Development
- Blanking & Forming
- Coiling
- Heat Treatment
- Shot Peening
- Grinding
- Thread Rolling
- CNC Machining

Manufacturing Plant at Wada, Near Mumbai, Maharashtra	
Spread Across (Land Area)	28,800 Sq Mtrs

Manufacturing Plant Near Chennai, Tamil Nadu	
Spread Across (Land Area)	6,718 Sq Mtrs

WADA PLANT, NEAR MUMBAI, MAHARASHTRA



VALLAM PLANT, NEAR CHENNAI, TAMIL NADU



MARQUEE CLIENTS

RENEWABLE ENERGY

- Vestas
- GE VERNOVA
- ENERCON ENERGIE FÜR DIE WELT
- SENVION wind energy solutions
- Regal Rexnord

INDUSTRIAL

- Schneider Electric
- LARSEN & TOUBRO
- John Deere India Pvt Ltd
- WÜRTH
- legrand
- LPS BOSSARD Proven Productivity
- BUFAB

MOBILITY

- SCHAEFFLER
- Wabtec CORPORATION
- HITACHI Astemo
- ENDURANCE Complete Solutions
- EXEDY RACING CLUTCH
- MSL

STRATEGIC EXPANSION

CAPACITY AT WADA, NEAR MUMBAI, MAHARASHTRA


DSS facility

Current Installed Capacity (no's)	Capacity Utilization
225,517,000	85%


CSS facility

Current Installed Capacity (no's)	Capacity Utilization
20,941,200	70%


SFS Facility

Current Installed Capacity (no's)	Capacity Utilization
420,000	75%

CAPACITY AT VALLAM, NEAR CHENNAI, TAMIL NADU

Capacity	Area Sq Mtrs	Capacity Utilization
4,600 MT	4,000	35% in FY26,will go up to 70% in FY27




SFS Facility at Chennai

STRATEGIC LOCATION ADVANTAGE

- Customers in close proximity
- Local job work vendors
- Nearby suppliers for raw material procurement

FUTURE GROWTH STRATEGIES

01



Identifying Opportunities for Gala existing Products in emerging Technologies like Hydrogen Value chain / Electrolyzer, Electric Vehicles, High Speed Trains etc.

02



Expand product range in Fasteners & Springs to address larger Market size

03



Increase presence in exports market by Hiring Locals & having warehouse / logistics tie up in Europe & USA

04



Moving up the value Chain by offering advanced materials, Kitting solutions, Smart Fasteners, etc

05



Focus on Application engineering & deeper customer engagement by offering customized solutions

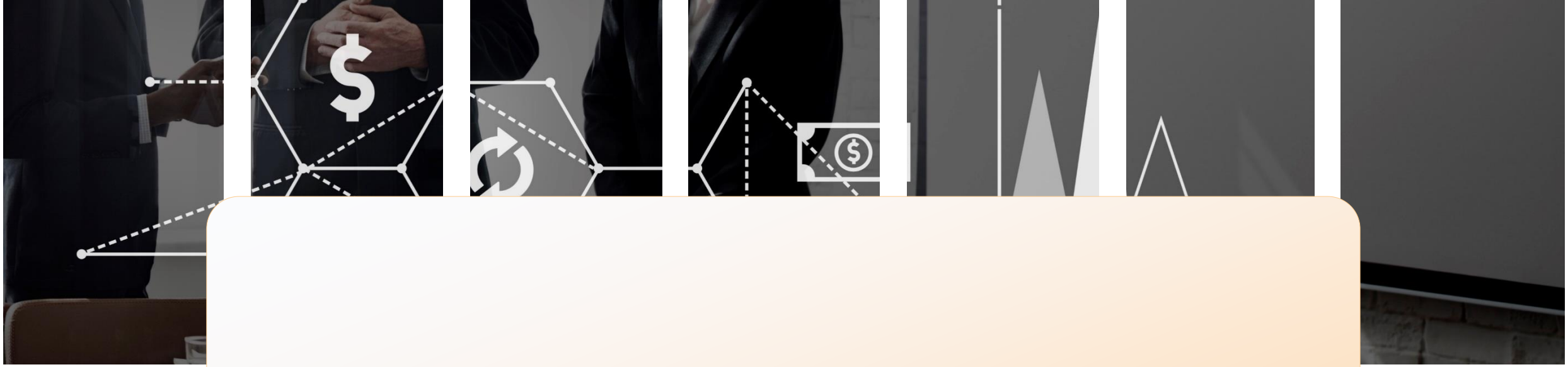
UPDATE ON IPO PROCEEDS

Funds Proceeds

Particular	Amount (INR Mn)
Received in Monitoring account from Public Account (A)	1,212.4
Total Balance utilized for payment (Breakup given below)	895.8
FD created in HDFC Bank	200.0
FD created in Yes Bank	114.9
Interest earned	1.7
Total (B)	1,212.4
Balance in the Monitoring Account A-B	0.0

Funds Deployment

Particular	Amount to be funded from the net proceeds (INR Mn)	Amount Utilized (INR Mn)	Balance Available (INR Mn)
Loan repayment	454.3	454.3	-
Chennai CAPEX	370.0	319.4	50.6
Wada CAPEX	110.7	110.7	-
General Corporate Purposes	277.4	11.4	266.1
Total	1,212.4	895.8	316.6



FINANCIAL OVERVIEW

Q2/H1-FY27 FINANCIAL & OPERATIONAL HIGHLIGHTS

Q2-FY27 Financial Performance

Revenue from Operations	EBITDA	EBITDA Margin
INR 937 Mn *+31.2% YoY*	INR 157 Mn *+42.7% YoY*	16.76% *+135 Bps*
PAT	**PAT Margin**	**Diluted EPS**
INR 106 Mn *+26.2% YoY*	11.31% *(45) Bps*	INR 8.07 *+25.9% YoY*

H1-FY27 Financial Performance

Revenue from Operations	EBITDA	EBITDA Margin
INR 1,691 Mn *+25.7% YoY*	INR 280 Mn *+34.6% YoY*	16.56% *+110 Bps*
PAT	**PAT Margin**	**Diluted EPS**
INR 187 Mn *+25.5% YoY*	11.06% *(2) Bps*	INR 14.32 *+25.2% YoY*

Operational Highlights

- Order booking increased by 44% year-on-year in Q2 FY2027, crossing INR 100 crore for the first time in a quarter.
- Received approval for Gallock from global customers for critical applications in railway safety, offshore wind and mining equipment.
- New product development across emerging technologies, including offshore wind, electrolyzers and railway safety, with an estimated annual customer potential of INR 100 crore and a strong development pipeline.
- Commissioned a 1.8 MW DC solar project under the open-access model, with an estimated annual cost savings of INR 1.3 crore.
- Secured bank financing of INR 58 crore, comprising of fund based and non fund based for working capital and term loan.
- Successfully implemented SAP HANA across all plants, with the system going live on October 7, 2026.

QUARTERLY CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	Q2-FY27	Q2-FY26	Y-o-Y	Q1-FY27	Q-o-Q
Revenue from Operations	**937**	**714**	**31.2%**	**754**	**24.3%**
Total Expenses	780	604	29.1%	631	23.6%
EBITDA	**157**	**110**	**42.7%**	**123**	**27.6%**
EBITDA Margin (%)	***16.76%***	***15.41%***	***135 Bps***	***16.31%***	***45 bps***
Other Income	14	14	0.0%	12	16.7%
Depreciation	34	23	47.8%	32	6.3%
Finance Cost	6	5	20.0%	5	20.0%
Profit before Exceptional Items and Tax	**131**	**96**	**36.5%**	**98**	**33.7%**
Exceptional Items (Net)	(1)	-	NA	(2)	(50.0)%
PBT	**130**	**96**	**35.4%**	**96**	**35.4%**
Tax	24	12	NA	14	71.4%
Non – Controlling Interest	-	-	NA	-	NA
PAT before Exceptional Item	**107**	**84**	**27.4%**	**84**	**27.4%**
PAT Margin before Exceptional Item (%)	***11.42%***	***11.76%***	***(34) Bps***	***11.44%***	***(2) Bps***
PAT after Exceptional Item	**106**	**84**	**26.2%**	**82**	**29.3%**
PAT Margin after Exceptional Item (%)	***11.31%***	***11.76%***	***(45) Bps***	***10.88%***	***43 bps***
Other Comprehensive Income	(1)	(1)	0.0%	-	NA
Total Comprehensive Income	**105**	**83**	**26.5%**	**82**	**28.0%**
EPS (INR)(not annualised)	8.07	6.41	25.9%	6.25	29.1%

HALF YEARLY CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	H1-FY27	H1-FY26	Y-O-Y
Revenue from Operations	**1,691**	**1,345**	**25.7%**
Total Expenses	1,411	1,137	24.1%
EBITDA	**280**	**208**	**34.6%**
EBITDA Margin (%)	***16.56%***	***15.46%***	***110 Bps***
Other Income	24	27	(11.1)%
Depreciation	65	45	44.4%
Finance Cost	10	11	(9.1)%
Profit before Exceptional Items and Tax	**229**	**179**	**27.9%**
Exceptional Items (Net)	(3)	(2)	50.0%
PBT	**226**	**177**	**27.7%**
Tax	39	28	39.3%
Non – Controlling Interest	-	-	NA
PAT before Exceptional Item	**190**	**151**	**25.8%**
PAT Margin before Exceptional Item (%)	***11.24%***	***11.23%***	***1 Bps***
PAT after Exceptional Item	**187**	**149**	**25.5%**
PAT Margin after Exceptional Item (%)	***11.06%***	***11.08%***	***(2) Bps***
Other Comprehensive Income	(1)	(2)	(50.0)%
Total Comprehensive Income	**186**	**147**	**26.5%**
EPS (INR)(not annualised)	14.32	11.44	25.2%

HISTORICAL CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	FY24	FY25	FY26	H1-FY27
Revenue from Operations	**2,025**	**2,378**	**3,143**	**1,691**
Total Expenses	1,637	1,970	2,624	1,411
EBITDA	**388**	**408**	**519**	**280**
EBITDA Margin (%)	***19.16%***	***17.16%***	***16.51%***	***16.56%***
Other Income	18	44	56	24
Depreciation	69	80	102	65
Finance Cost	61	38	28	10
Profit before Exceptional Items and Tax	**276**	**334**	**445**	**229**
Exceptional Items (Net)	(23)	(3)	(11)	(3)
PBT	**253**	**331**	**434**	**226**
Tax	33	63	79	39
Non – Controlling Interest	(3)	-	-	-
PAT before Exceptional Item	**246**	**271**	**366**	**190**
PAT Margin before Exceptional Item (%)	***12.15%***	***11.40%***	***11.64%***	***11.24%***
PAT after Exceptional Item	**223**	**268**	**355**	**187**
PAT Margin after Exceptional Item (%)	***11.01%***	***11.27%***	***11.29%***	***11.06%***
Other Comprehensive Income	5	(4)	(1)	(1)
Total Comprehensive Income	**228**	**264**	**354**	**186**
EPS (INR)(not annualised)	21.77	22.56	27.05	14.32

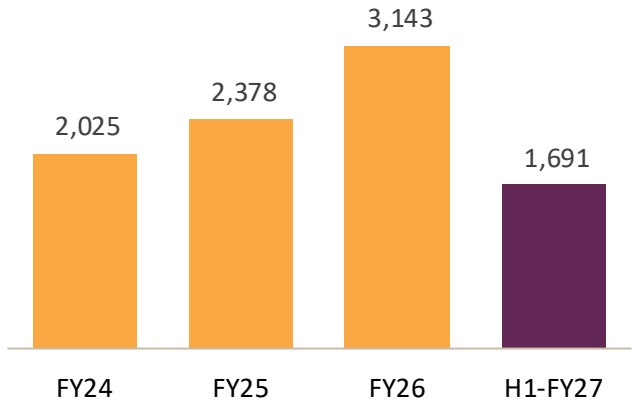
HISTORICAL CONSOLIDATED BALANCE SHEET

Particulars (INR Mn)	FY24	FY25	FY26	H1-FY27
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	101	127	128	128
Other Equity	947	2,440	2,801	2,989
Non Controlling Interest	(3)	(4)	(4)	(4)
Total Equity	**1,045**	**2,563**	**2,925**	**3,113**
LIABILITIES				
Non-Current Liabilities				
Financial Liabilities				
-Borrowings	92	11	16	13
- Lease liabilities	11	7	8	4
- Other Financial Liabilities				
Provisions	54	69	77	70
Deferred Tax Liabilities (Net)	9	5	9	2
Current Liabilities				
Financial Liabilities				
- Borrowings	458	220	349	303
- Lease liabilities	3	4	8	8
- Trade Payables				
(A) total outstanding dues of micro & small enterprises	3	8	10	21
(B) total outstanding dues other than micro & small enterprises	133	175	190	132
- Other Financial Liabilities	38	70	76	82
Other Current Liabilities	36	58	66	108
Provisions	5	7	11	20
Total Liabilities	**842**	**634**	**820**	**763**
Total Equity And Liabilities	**1,887**	**3,197**	**3,745**	**3,876**

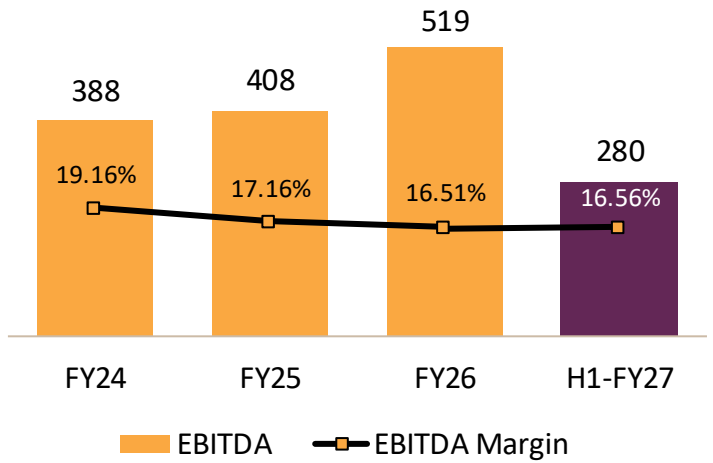
Particulars (INR Mn)	FY24	FY25	FY26	H1-FY27
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	413	607	844	929
Right of use assets	45	41	44	41
Capital Work-in-Progress	32	66	73	93
Investment Property	-	-	-	-
Goodwill	-	-	-	-
Other Intangible Assets	186	189	153	170
Intangible assets under development	33	39	115	123
Other Financial Assets	11	57	16	17
Non-Current Tax assets (net)	7	13	16	8
Other non-current assets	17	44	44	12
Current Assets				
Inventories	577	724	894	945
Financial Assets				
- Trade Receivables	470	709	815	919
- Cash and cash Equivalents	14	15	115	5
- Bank balances other than cash and cash equivalents	27	579	390	352
- Loans	1	3	4	8
- Others financial assets	17	23	25	30
Other current assets	37	88	197	224
TOTAL ASSETS	**1,887**	**3,197**	**3,745**	**3,876**

FINANCIAL PERFORMANCE

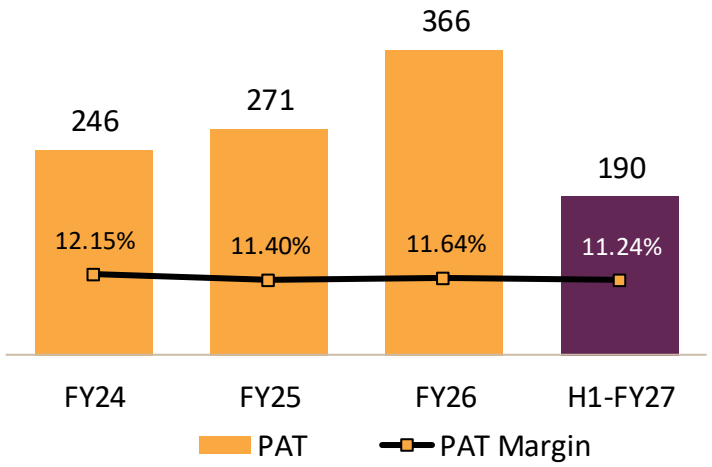
Revenue from Operations (INR Mn)



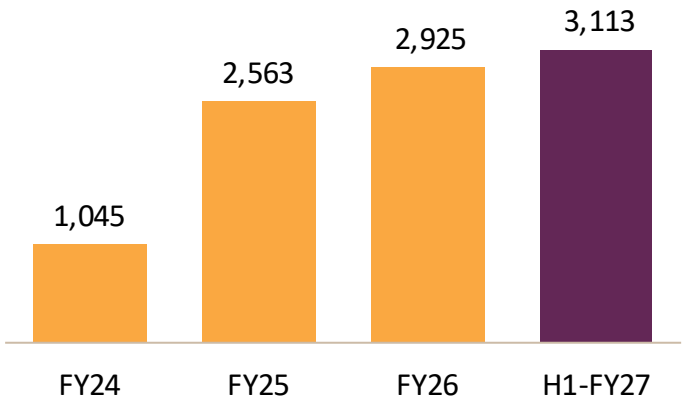
EBITDA (INR Mn) & EBITDA Margins %



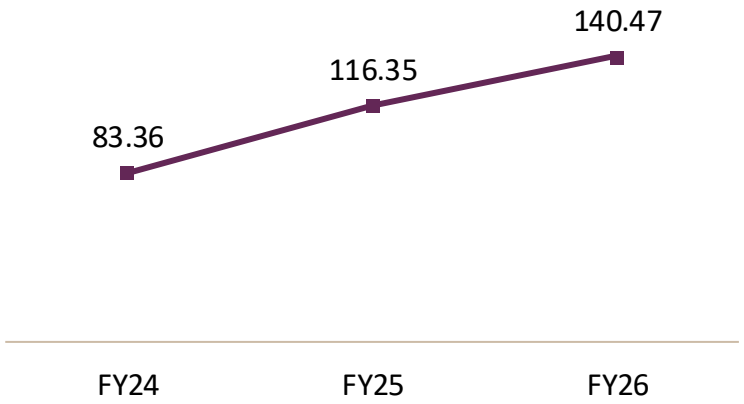
PAT (INR Mn) & PAT Margins % *



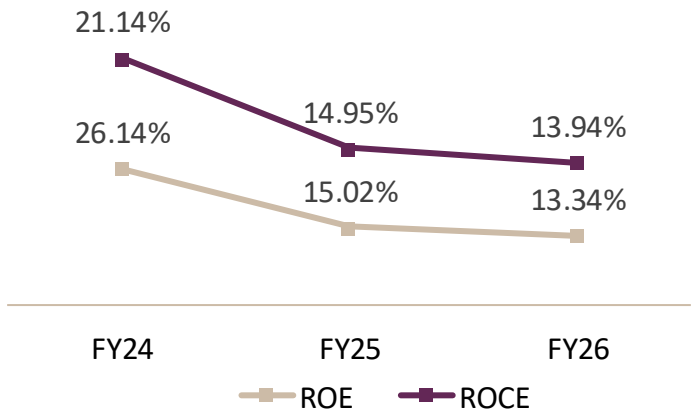
Net Worth (INR Mn)



Working Capital Days



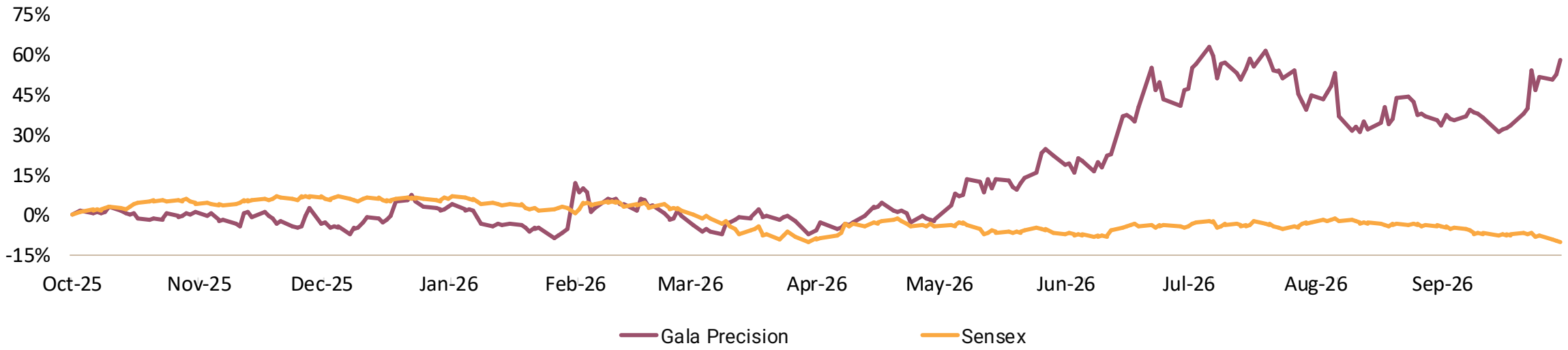
ROE* & ROCE %



* - PAT, PAT margins & ROE calculations excludes exceptional items

CAPITAL MARKET SLIDE

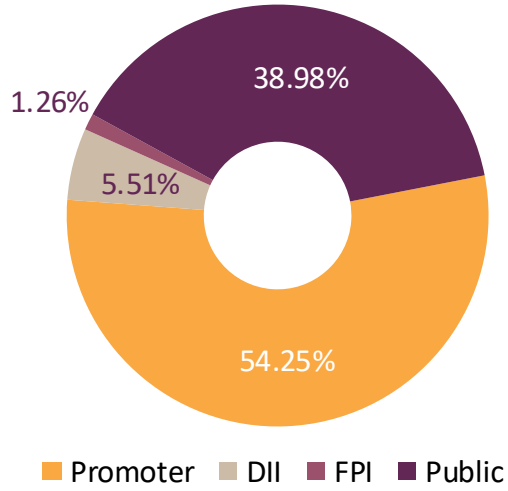
1 Year Stock Performance (up to 30th September, 2026)



Market Data (As on 30th September, 2026)

Particulars	INR
Face Value	10.00
CMP	1,196.95
52 Week H/L	1,259.30 / 648.05
Market Capitalization (Mn)	15,340.35
Shares O/S (Mn)	12.82

Shareholding Pattern (As on 30th September, 2026)



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