



EARNINGS PRESENTATION

Q2/H1-FY26

A background image showing a row of white wind turbines in a green field under a blue sky with light clouds. The image is split into vertical panels by white lines.

COMPANY OVERVIEW



SNAPSHOT



30+

Years of Operations



175+

Customers



750+

SKUs



Exporting to

25+

Countries



Domestic Renewal DSS
Market Share

70%



Certified by

**ISO 9001:2015/ 14001:
2015/ 45001: 2018
IATF16949**

Quality standards



Revenue

23%

CAGR 2021-25



EBITDA

36%

CAGR 2021-25



PAT

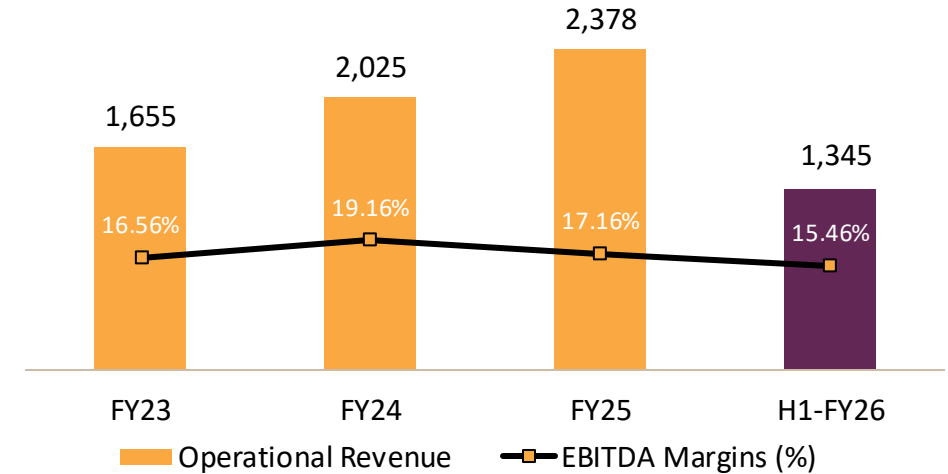
84%

CAGR 2021-25

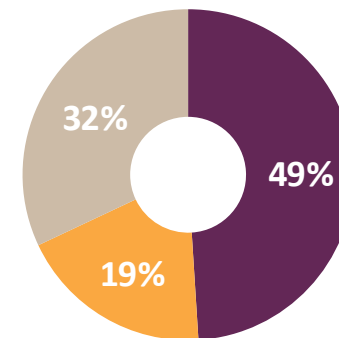
COMPANY OVERVIEW

- 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 750+ 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 35% in H1-FY26.
- 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.

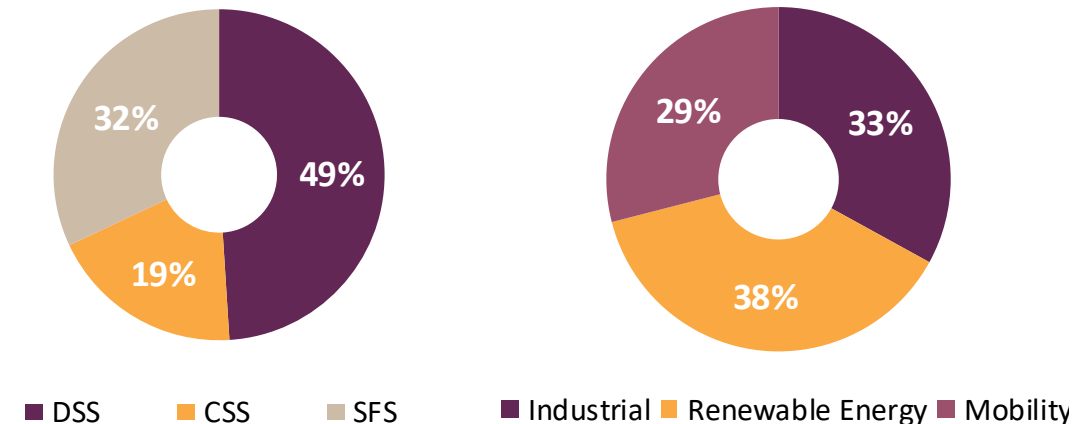
Operational Revenue & EBITDA Margins (%)



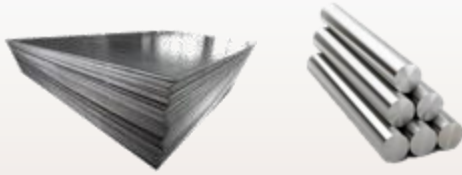
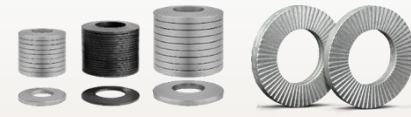


Product Break Up (H1-FY26)











End User Industry Revenue Break Up (H1-FY26)



VALUE CHAIN

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

TOTAL ADDRESSABLE MARKET (TAM)

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

GEOGRAPHICAL PRESENCE



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



VALLAM PLANT, NEAR CHENNAI, TAMIL NADU

**Manufacturing Plant
Near Chennai, Tamil Nadu**

Spread Across
(Land Area)

6,718 Sq Mtrs



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

BUEAB



MOBILITY

SCHAEFFLER

Wabtec
CORPORATION

HITACHI Astemo

ENDURANCE
Complete Solutions

EXEDY
RACING CLUTCH

MSL

STRATEGIC EXPANSION

RAMPING UP EXISTING CAPACITY AT WADA, NEAR MUMBAI, MAHARASHTRA



Current Installed Capacity (no's)

225,517,000

Capacity Utilization

85%



Current Installed Capacity (no's)

20,941,200

Capacity Utilization

78%



Current Installed Capacity (no's)

420,000

Capacity Utilization

70%

CAPEX FROM IPO PROCEEDS

WADA PLANT, NEAR MUMBAI, MAHARASHTRA :

₹ 111 Mn

VALLAM PLANT, NEAR CHENNAI, TAMIL NADU :

₹ 370 Mn

NEW CAPACITY AT VALLAM, NEAR CHENNAI, TAMIL NADU

Proposed Capacity

4,600 MT

Area Sq Mtrs

4,000

Vallam – Vadagal

SIPCOT



STRATEGIC LOCATION ADVANTAGE

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

FUTURE GROWTH STRATEGIES

01



Strengthening our core capabilities in precision engineering for sustainability

02



Moving up the value chain from niche markets to large addressable markets

03



Leverage in-house design and development capabilities to grow our product offerings and capitalize on future trends

04



Strengthen relationships with our existing customers and expand customer base

05



Expand manufacturing capacity at our existing facilities and set-up additional strategically located facility

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)	720.6
FD created in HDFC Bank	444.8
FD created in Yes Bank	45.0
Interest earned	2.0
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	198.2	171.8
Wada CAPEX	110.7	61.3	49.4
General Corporate Purposes	277.4	6.9	270.5
Total	1,212.4	720.6	491.8

A collage of financial-themed images including business people, a dollar sign, a refresh icon, a document with a dollar sign, and various line and bar charts.

FINANCIAL OVERVIEW



Q2/H1-FY26 FINANCIAL & OPERATIONAL HIGHLIGHTS

Q2-FY26 Financial Performance

Revenue from Operations INR 714 Mn +39.5% YOY	EBITDA INR 110 Mn +17.0% YOY	EBITDA Margin 15.41% (295) Bps
PAT INR 84 Mn +58.5% YOY	PAT Margin 11.76% +141 Bps	Diluted EPS INR 6.41 +53.7% YOY

H1-FY26 Financial Performance

Revenue from Operations INR 1,345 Mn +28.8% YOY	EBITDA INR 208 Mn +2.5% YOY	EBITDA Margin 15.46% (398) Bps
PAT INR 149 Mn +29.6% YOY	PAT Margin 11.08% +6 Bps	Diluted EPS INR 11.44 +26.7% YOY

Operational Highlights

- The SFS segment revenue for H1 FY26 stood at INR 438 Mn, registering 84% year-on-year growth from INR 238 Mn.
- Margins impacted due to a change in product mix, resulting in higher raw material, labour, and freight costs, along with increased other expenses including forward contract loss and CSR outlay.
- Order bookings in the DSS segment grew by 30% in H1 FY26, increasing from INR 560 Mn in H1 FY25 to INR 730 Mn.
- Maintaining a strong pipeline of new product developments in both DSS and SFS segments, catering to industrial and renewable energy customers globally.
- Developed a new Bolt & Nut product with a global addressable market of about USD 1 Billion, and secured pilot orders for the same.
- The Chennai plant has been audited and approved by over 10 global customers, including both new and existing clients in the renewable and mobility sectors.
- Ramp-up at the Chennai facility commenced in August 2025, with revenues rising consistently every month.

QUARTERLY CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	Q2-FY26	Q2-FY25	Y-O-Y	Q1-FY26	Q-O-Q
Revenue from Operations	714	512	39.5%	631	13.2%
Total Expenses	604	418	44.5%	535	12.9%
EBITDA	110	94	17.0%	96	14.6%
EBITDA Margin (%)	15.41%	18.36%	(295) Bps	15.21%	20 Bps
Other Income	14	1	NA	14	NA
Depreciation	23	20	15.0%	22	4.5%
Finance Cost	5	11	(54.5)%	6	(16.7)%
Profit before Exceptional Items and Tax	96	65	47.7%	82	17.1%
Exceptional Items (Net)	-	(1)	-	-	-
PBT	96	64	50.0%	82	17.1%
Tax	12	11	9.1%	17	(29.4)%
Non – Controlling Interest	-	-	-	-	-
PAT before Exceptional Item	84	53	58.5%	65	29.2%
PAT Margin before Exceptional Item (%)	11.76%	10.35%	141 Bps	10.30%	146 Bps
PAT after Exceptional Item	84	53	58.5%	65	29.2%
PAT Margin after Exceptional Item (%)	11.76%	10.35%	141 Bps	10.30%	146 Bps
Other Comprehensive Income	(1)	1	NA	(1)	NA
Total Comprehensive Income	83	54	53.7%	64	29.7%
EPS (INR)(not annualised)	6.41	4.92	30.3%	5.02	27.7%

HALF YEARLY CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	H1-FY26	H1-FY25	Y-O-Y
Revenue from Operations	1,345	1,044	28.8%
Total Expenses	1,137	841	35.2%
EBITDA	208	203	2.5%
EBITDA Margin (%)	15.46%	19.44%	(398) Bps
Other Income	27	7	NA
Depreciation	45	39	15.4%
Finance Cost	11	23	(52.2)%
Profit before Exceptional Items and Tax	179	148	20.9%
Exceptional Items (Net)	(2)	(2)	0.0%
PBT	177	146	21.2%
Tax	28	31	(9.7)%
Non – Controlling Interest	-	-	-
PAT before Exceptional Item	151	117	29.1%
PAT Margin before Exceptional Item (%)	11.23%	11.21%	2 Bps
PAT after Exceptional Item	149	115	29.6%
PAT Margin after Exceptional Item (%)	11.08%	11.02%	6 Bps
Other Comprehensive Income	(2)	1	NA
Total Comprehensive Income	147	116	26.7%
EPS (INR)(not annualised)	11.44	10.81	5.8%

HISTORICAL CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	FY23	FY24	FY25	H1-FY26
Revenue from Operations	1,655	2,025	2,378	1,345
Total Expenses	1,381	1,637	1,970	1,137
EBITDA	274	388	408	208
EBITDA Margin (%)	16.56%	19.16%	17.16%	15.46%
Other Income	16	18	44	27
Depreciation	61	69	80	45
Finance Cost	52	61	38	11
Profit before Exceptional Items and Tax	177	276	334	179
Exceptional Items (Net)	98	(23)	(3)	(2)
PBT	275	253	331	177
Tax	33	33	63	28
Non – Controlling Interest	-	(3)	-	-
PAT before Exceptional Item	144	246	271	151
PAT Margin before Exceptional Item (%)	8.70%	12.15%	11.40%	11.23%
PAT after Exceptional Item	242	223	268	149
PAT Margin after Exceptional Item (%)	14.62%	11.01%	11.27%	11.08%
Other Comprehensive Income	2	5	(4)	(2)
Total Comprehensive Income	244	228	264	147
EPS (INR)(not annualised)	23.56	21.77	22.56	11.44

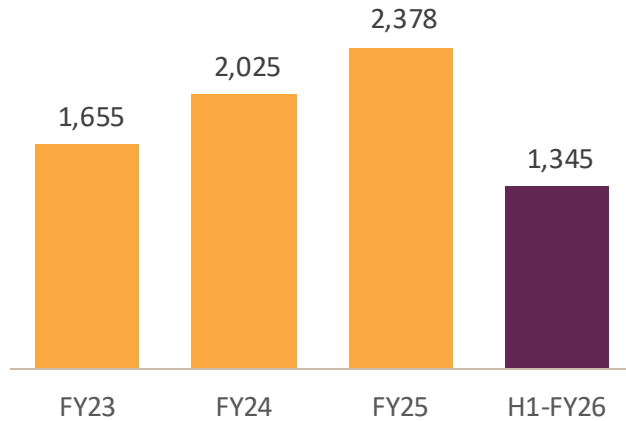
HISTORICAL CONSOLIDATED BALANCE SHEET

Particulars (INR Mn)	FY23	FY24	FY25	H1-FY26
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	25	101	127	128
Other Equity	811	947	2,440	2,590
Non Controlling Interest	-	(3)	(4)	(4)
Total Equity	837	1,045	2,563	2,714
LIABILITIES				
Non-Current Liabilities				
Financial Liabilities				
- Borrowings	205	92	11	9
- Lease liabilities	15	11	7	5
- Other Financial Liabilities				
Provisions	46	54	69	63
Deferred Tax Liabilities (Net)	37	9	5	8
Current Liabilities				
Financial Liabilities				
- Borrowings	381	458	220	221
- Lease liabilities	3	3	4	4
- Trade Payables				
(A) total outstanding dues of micro & small enterprises	7	3	8	2
(B) total outstanding dues other than micro & small enterprises	74	133	175	206
- Other Financial Liabilities	84	38	70	102
Other Current Liabilities	9	36	58	82
Provisions	6	5	7	17
Current Tax Liabilities (Net)	-	-		
Total Liabilities	867	842	634	719
Total Equity And Liabilities	1,704	1,887	3,197	3,433

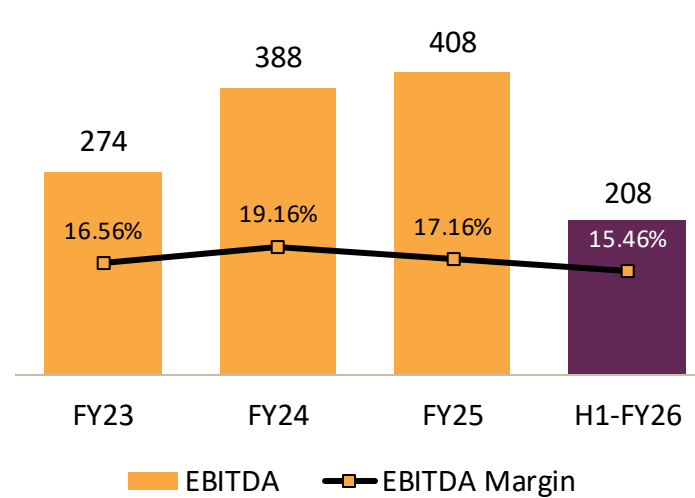
Particulars (INR Mn)	FY23	FY24	FY25	H1-FY26
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	382	413	607	644
Right of use assets	50	45	41	40
Capital Work-in-Progress	13	32	66	129
Investment Property	-	-	-	
Goodwill	-	-	-	
Other Intangible Assets	177	186	189	171
Intangible assets under development	35	33	39	79
Other Financial Assets	9	11	57	59
Non-Current Tax assets (net)	11	7	13	8
Other non-current assets	7	17	44	66
Current Assets				
Inventories	558	577	724	954
Financial Assets				
- Trade Receivables	300	470	709	627
- Cash and cash Equivalents	5	14	15	10
- Bank balances other than cash and cash equivalents	115	27	579	475
- Loans	6	1	3	3
- Others financial assets	4	17	23	21
Other current assets	34	37	88	147
TOTAL ASSETS	1,704	1,887	3,197	3,433

FINANCIAL PERFORMANCE

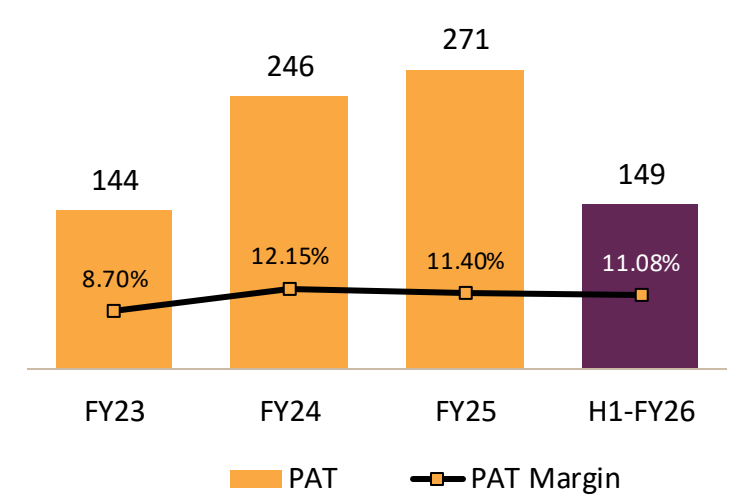
Revenue from Operations (INR Mn)



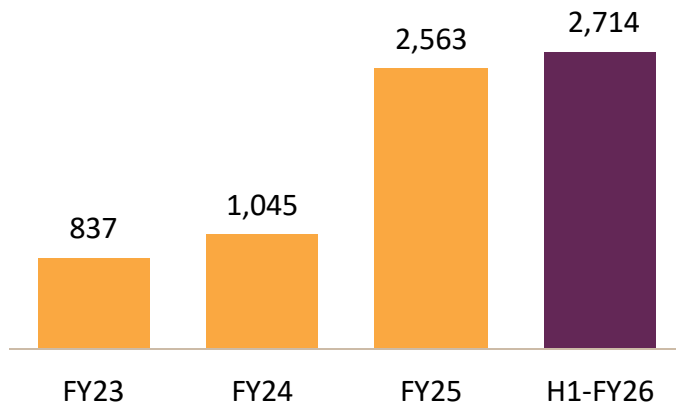
EBITDA (INR Mn) & EBITDA Margins %



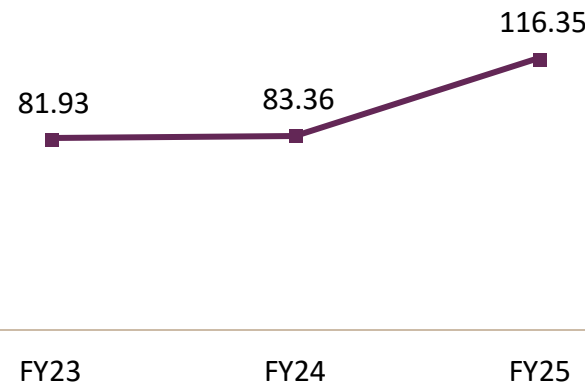
PAT (INR Mn) & PAT Margins % *



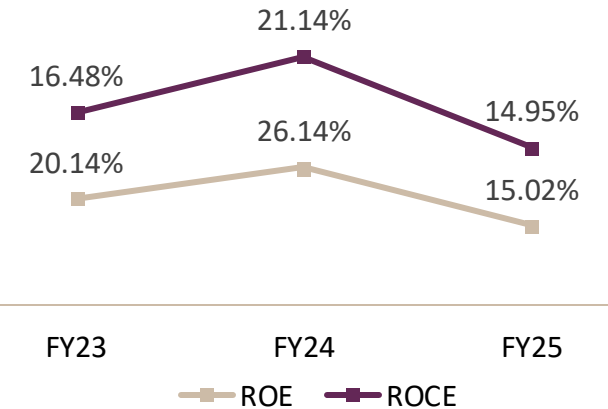
Net Worth (INR Mn)



Working Capital Days

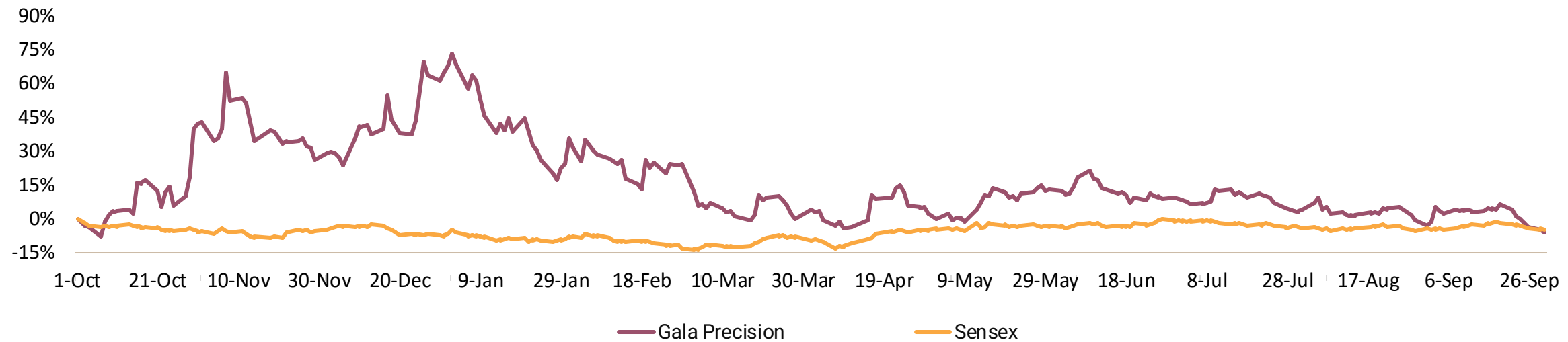


ROE* & ROCE %



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

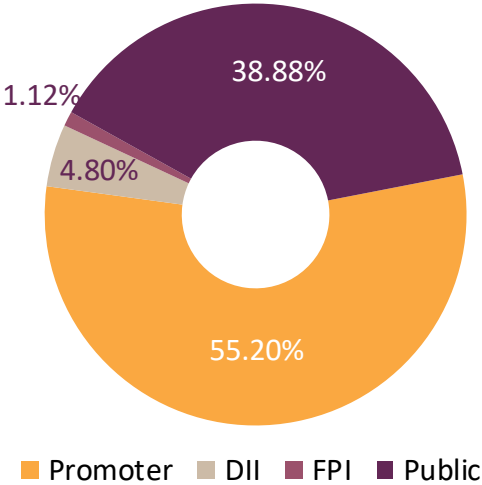
1 Year Stock Performance (up to 30th September, 2025)



Market Data (As on 30th September, 2025)

Particulars	INR
Face Value	10.00
CMP	751.45
52 Week H/L	1,480.80 / 700.00
Market Capitalization (Mn)	9,581.19
Shares O/S (Mn)	12.75

Shareholding Pattern (As on 30th September, 2025)



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THANK YOU



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ENGINEERING LIMITED**