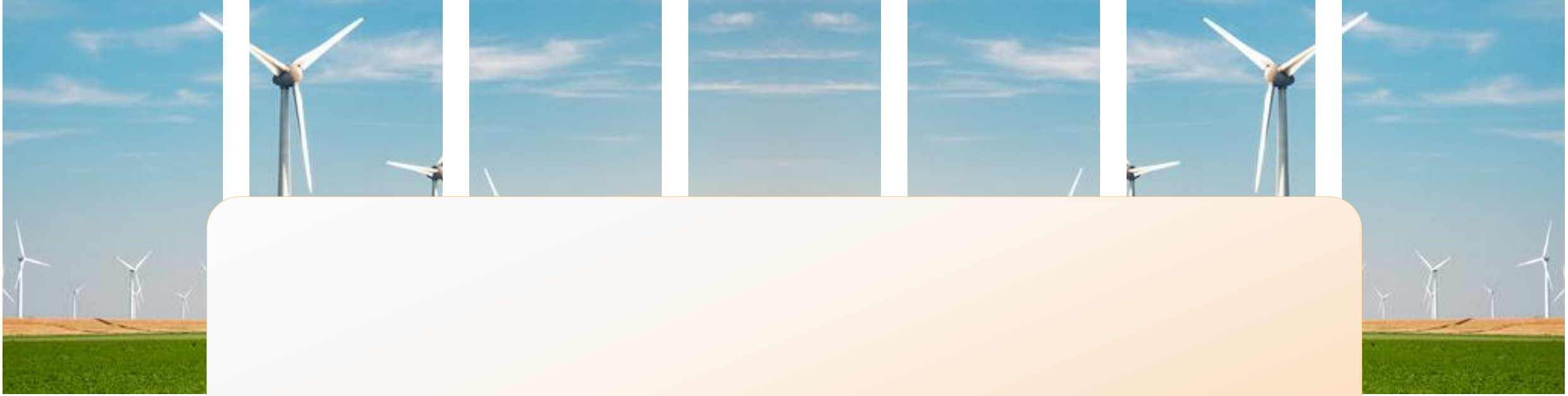




EARNINGS PRESENTATION

Q4-FY26 / FY26



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%

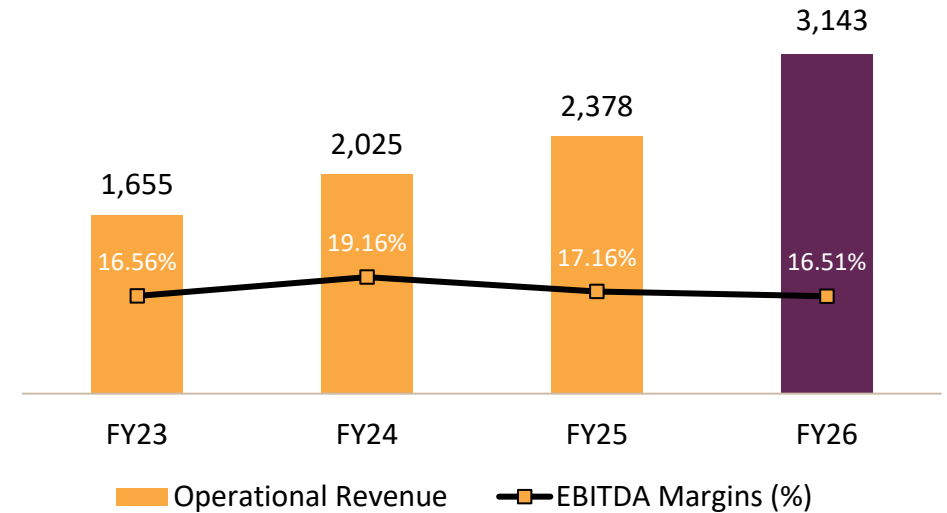
CAGR 2022-26

COMPANY OVERVIEW

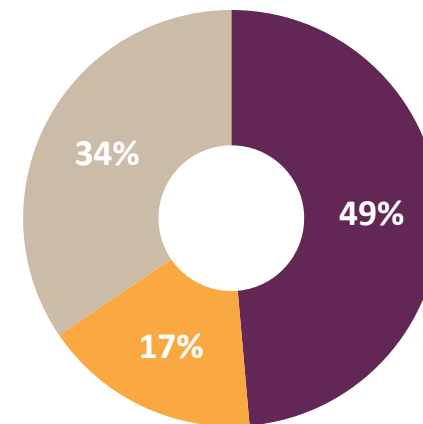


- Gala Precision Engineering is a renowned and preferred manufacturer of precision components in India.
- The company is supported by an experienced management team and a diverse, skilled workforce, driving consistent financial growth, operational efficiency, and high levels of repeat business.
- Leading 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 35.5% in 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 (%)

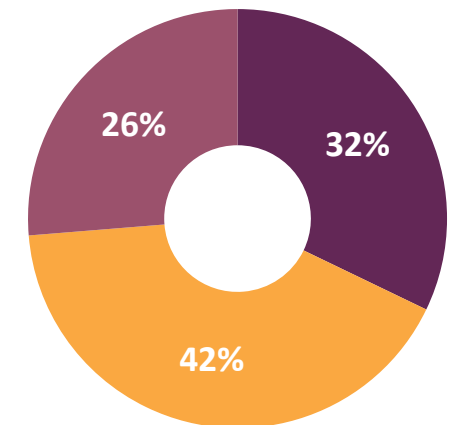


Product Break Up (F26)



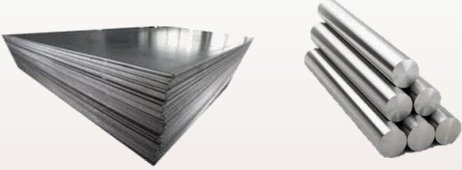
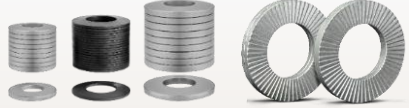




■ DSS ■ CSS ■ SFS

End User Industry Revenue Break Up (F26)



■ Industrial ■ Renewable Energy ■ Mobility

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, Electrolyzer Industrial: Transmission lines, dampening spring, elevator safety brakes Mobility: Couplers and brakes</p>	<p>Renewables: Wind turbines, hydroelectric power plants & Hydrogen Value Chain Industrial: Electricals, heavy machinery, & off-highway vehicles Mobility: Automobiles & Railways</p>
 <p>Steel Wires</p>	 <p>CSS</p>	<p>Industrial: Actuators Mobility: Transmission, brakes, seating</p>	<p>Industrial: Control valves, off-highway vehicles Mobility: Automobiles, commercial vehicles & railways</p>
 <p>Steel Rods</p>	 <p>SFS</p>	<p>Renewables: Foundation, tower, hydroelectric plants, Electrolyzer Industrial: Bridges Mobility: Railway tracks and bridges</p>	<p>Renewables: Wind turbines, hydroelectric power plants & Hydrogen Value Chain Industrial: Off-highway vehicles, heavy machinery & electricals Mobility: Railways</p>

MARKET SEGMENTS

RENEWABLE ENERGY

INDUSTRIAL

MOBILITY

PRODUCTS



Wind Energy



Hydrogen value Chain



Hydroelectric



Off-highway



Heavy Machinery



Infrastructure



Electrical



Automotive



Railways

DSS & WLW



CSS



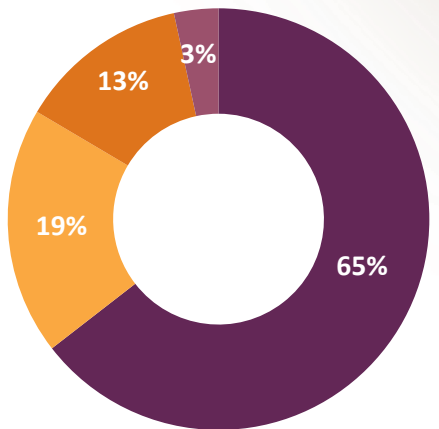
SFS



GEOGRAPHICAL PRESENCE



FY26 Geographical Sales (%)



■ India ■ Europe ■ America ■ ROW

-  CORPORATE OFFICE
-  OFFICES
-  EXPORT COUNTRIES
-  FACTORY
-  REPRESENTATIVE

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



WADA PLANT, NEAR MUMBAI, MAHARASHTRA

Manufacturing Plant Near Chennai, Tamil Nadu

Spread Across
(Land Area)

6,718 Sq Mtrs



VALLAM PLANT, NEAR CHENNAI, TAMIL NADU



RENEWABLE ENERGY

Vestas

GE VERNOVA

SUZLON

ENERCON
ENERGIE FÜR DIE WELT

SENVION
wind energy solutions

Regal Rexnord



INDUSTRIAL

ABB

SIEMENS ENERGY

Schneider
Electric

LARSEN & TOUBRO

John Deere India Pvt Ltd

WÜRTH

legrand

LPS BOSSARD
Proven Productivity



MOBILITY

SCHAEFFLER

Wabtec
CORPORATION

HITACHI
Astemo



ENDURANCE
Complete Solutions

EXEDY
RACING CLUTCH

MSL

STRATEGIC EXPANSION

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

70%



Current Installed Capacity (no's)

420,000

Capacity Utilization

75%

CAPACITY AT VALLAM, NEAR CHENNAI, TAMIL NADU

Capacity

4,600 MT

Area Sq Mtrs

4,000

Capacity Utilization

35% in FY 26, will go up to 70% in FY27



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)	790.1
FD created in HDFC Bank	200.0
FD created in Yes Bank	219.7
Interest earned	2.6
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	284.3	85.8
Wada CAPEX	110.7	93.4	17.3
General Corporate Purposes	277.4	9.2	268.1
Total	1,212.4	841.2	371.2

The background of the slide features a dark, blurred image of a business meeting. Overlaid on this are several white icons: a large dollar sign (\$), a circular refresh symbol, a smaller dollar sign inside a square, and a line graph with a peak. The main title is centered on a light orange rounded rectangle.

FINANCIAL OVERVIEW



Q4/FY26-FY26 FINANCIAL & OPERATIONAL HIGHLIGHTS



Q4-FY26 Financial Performance

Revenue from Operations INR 946 Mn +25.6% YoY	EBITDA INR 166 Mn +30.7% YoY	EBITDA Margin 17.55% +68 Bps
PAT INR 122 Mn +22.0% YoY	PAT Margin 12.90% (38) Bps	Diluted EPS INR 9.33 +10.9% YoY

FY26 Financial Performance

Revenue from Operations INR 3,143 Mn 32.2% YoY	EBITDA INR 519 Mn 27.2% YoY	EBITDA Margin 16.51% (65) Bps
PAT INR 355 Mn 32.5% YoY	PAT Margin 11.29% +2 Bps	Diluted EPS INR 27.05 19.9% YoY

Operational Highlights

- SFS revenue crossed the INR 1,000 million milestone, reaching INR 1,080 million during the year, registering a strong growth of 64% year on year.
- Successfully entered the offshore wind turbine segment by developing and supplying critical fasteners for global OEMs.
- IoT implementation on the shop floor to improve productivity and operational efficiency.
- Aligning business objectives towards sustainability and ESG goals by placing order for 1.8 MW under an open access solar power plant.
- As part of the digitalization initiative, implementation of SAP S/4HANA commenced.
- High tensile fasteners - Bolts supply started to global wind OEM in India from Chennai plant in Q4.
- Chennai plant - phase 2 capex commenced

QUARTERLY CONSOLIDATED STATEMENT OF PROFIT & LOSS



Particulars (INR Mn)	Q4-FY26	Q4-FY25	Y-O-Y	Q3-FY26	Q-O-Q
Revenue from Operations	946	753	25.6%	853	10.9%
Total Expenses	780	626	24.6%	707	10.3%
EBITDA	166	127	30.7%	146	13.7%
EBITDA Margin (%)	17.55%	16.87%	68 Bps	17.12%	43 Bps
Other Income	16	15	6.7%	13	23.1%
Depreciation	27	20	35.0%	30	(10.0)%
Finance Cost	9	9	NA	8	12.5%
Profit before Exceptional Items and Tax	146	113	29.2%	121	20.7%
Exceptional Items (Net)	-	-	NA	(11)	NA
PBT	146	113	29.2%	110	32.7%
Tax	24	13	84.6%	27	(11.1)%
Non – Controlling Interest	-	-	NA	-	NA
PAT before Exceptional Item	122	100	22.0%	94	29.8%
PAT Margin before Exceptional Item (%)	12.90%	13.28%	(38) Bps	11.02%	188 Bps
PAT after Exceptional Item	122	100	22.0%	83	47.0%
PAT Margin after Exceptional Item (%)	12.90%	13.28%	(38) Bps	9.73%	317 Bps
Other Comprehensive Income	1	(5)	(80.0)%	3	NA
Total Comprehensive Income	121	95	27.4%	86	40.7%
EPS (INR)(not annualised)	9.33	8.41	10.9%	6.36	46.7%

YTD CONSOLIDATED STATEMENT OF PROFIT & LOSS



Particulars (INR Mn)	FY26	FY25	Y-O-Y
Revenue from Operations	3,143	2,378	32.2%
Total Expenses	2,624	1,970	33.2%
EBITDA	519	408	27.2%
EBITDA Margin (%)	16.51%	17.16%	(65) Bps
Other Income	56	44	27.3%
Depreciation	102	80	27.5%
Finance Cost	28	38	(26.3)%
Profit before Exceptional Items and Tax	445	334	33.2%
Exceptional Items (Net)	(11)	(3)	NA
PBT	434	331	31.1%
Tax	79	63	25.4%
Non – Controlling Interest	-	-	NA
PAT before Exceptional Item	366	271	35.1%
PAT Margin before Exceptional Item (%)	11.64%	11.40%	24 Bps
PAT after Exceptional Item	355	268	32.5%
PAT Margin after Exceptional Item (%)	11.29%	11.27%	2 Bps
Other Comprehensive Income	(1)	(4)	(75.0)%
Total Comprehensive Income	354	264	34.1%
EPS (INR)(not annualised)	27.05	22.56	19.9%

HISTORICAL CONSOLIDATED STATEMENT OF PROFIT & LOSS



Particulars (INR Mn)	FY23	FY24	FY25	FY26
Revenue from Operations	1,655	2,025	2,378	3,143
Total Expenses	1,381	1,637	1,970	2,624
EBITDA	274	388	408	519
EBITDA Margin (%)	16.56%	19.16%	17.16%	16.51%
Other Income	16	18	44	56
Depreciation	61	69	80	102
Finance Cost	52	61	38	28
Profit before Exceptional Items and Tax	177	276	334	445
Exceptional Items (Net)	98	(23)	(3)	(11)
PBT	275	253	331	434
Tax	33	33	63	79
Non – Controlling Interest	-	(3)	-	-
PAT before Exceptional Item	144	246	271	366
PAT Margin before Exceptional Item (%)	8.70%	12.15%	11.40%	11.64%
PAT after Exceptional Item	242	223	268	355
PAT Margin after Exceptional Item (%)	14.62%	11.01%	11.27%	11.29%
Other Comprehensive Income	2	5	(4)	(1)
Total Comprehensive Income	244	228	264	354
EPS (INR)(not annualised)	23.56	21.77	22.56	27.05

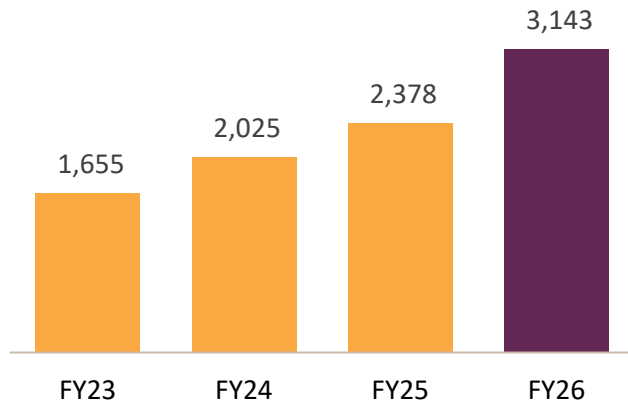
HISTORICAL CONSOLIDATED BALANCE SHEET

Particulars (INR Mn)	FY23	FY24	FY25	FY26
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	25	101	127	128
Other Equity	811	947	2,440	2,801
Non Controlling Interest	-	(3)	(4)	(4)
Total Equity	837	1,045	2,563	2,925
LIABILITIES				
Non-Current Liabilities				
Financial Liabilities				
-Borrowings	205	92	11	16
- Lease liabilities	15	11	7	8
- Other Financial Liabilities				
Provisions	46	54	69	77
Deferred Tax Liabilities (Net)	37	9	5	9
Current Liabilities				
Financial Liabilities				
- Borrowings	381	458	220	349
- Lease liabilities	3	3	4	8
- Trade Payables				
(A) total outstanding dues of micro & small enterprises	7	3	8	10
(B) total outstanding dues other than micro & small enterprises	74	133	175	190
- Other Financial Liabilities	84	38	70	76
Other Current Liabilities	9	36	58	66
Provisions	6	5	7	11
Total Liabilities	867	842	634	820
Total Equity And Liabilities	1,704	1,887	3,197	3,745

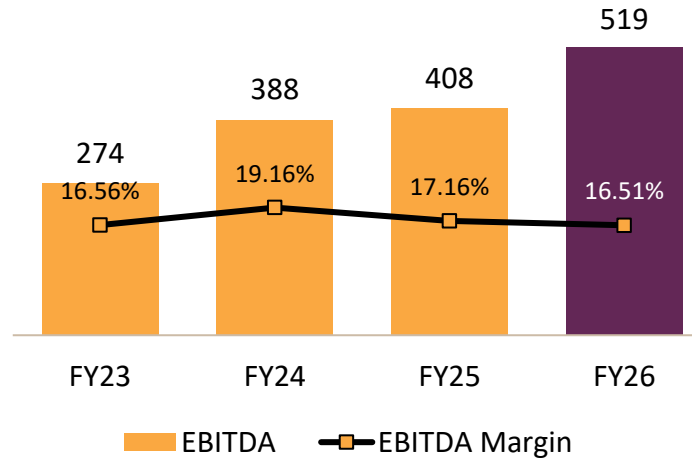
Particulars (INR Mn)	FY23	FY24	FY25	FY26
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	382	413	607	844
Right of use assets	50	45	41	44
Capital Work-in-Progress	13	32	66	73
Investment Property	-	-	-	-
Goodwill	-	-	-	-
Other Intangible Assets	177	186	189	153
Intangible assets under development	35	33	39	115
Other Financial Assets	9	11	57	16
Non-Current Tax assets (net)	11	7	13	16
Other non-current assets	7	17	44	44
Current Assets				
Inventories	558	577	724	894
Financial Assets				
- Trade Receivables	300	470	709	815
- Cash and cash Equivalents	5	14	15	115
- Bank balances other than cash and cash equivalents	115	27	579	390
- Loans	6	1	3	4
- Others financial assets	4	17	23	25
Other current assets	34	37	88	197
TOTAL ASSETS	1,704	1,887	3,197	3,745

FINANCIAL PERFORMANCE

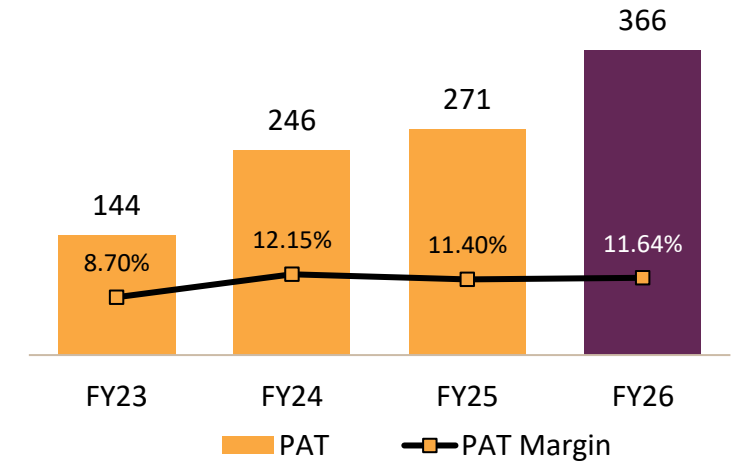
Revenue from Operations (INR Mn)



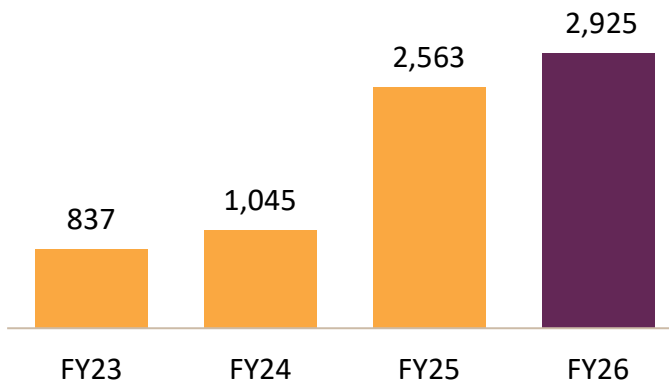
EBITDA (INR Mn) & EBITDA Margins %



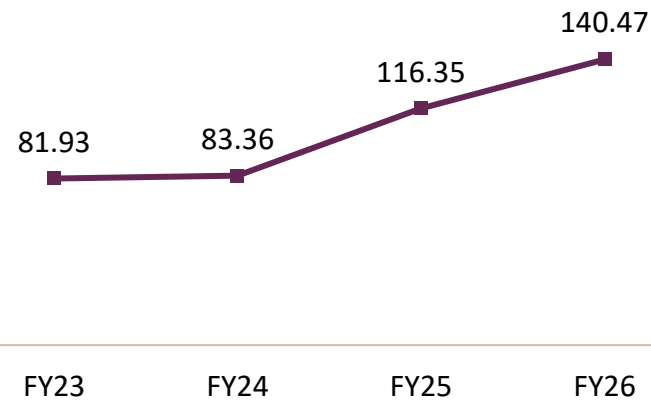
PAT (INR Mn) & PAT Margins % *



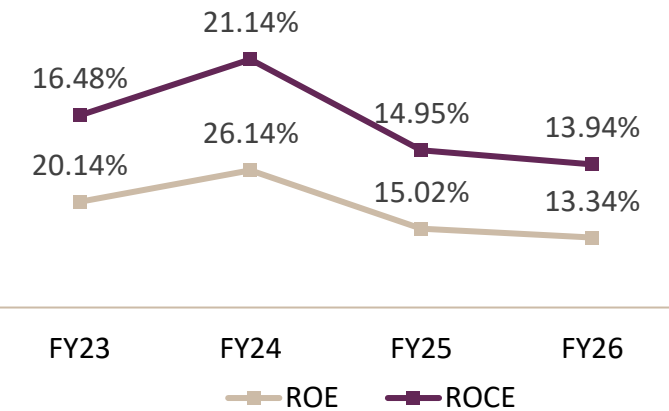
Net Worth (INR Mn)



Working Capital Days



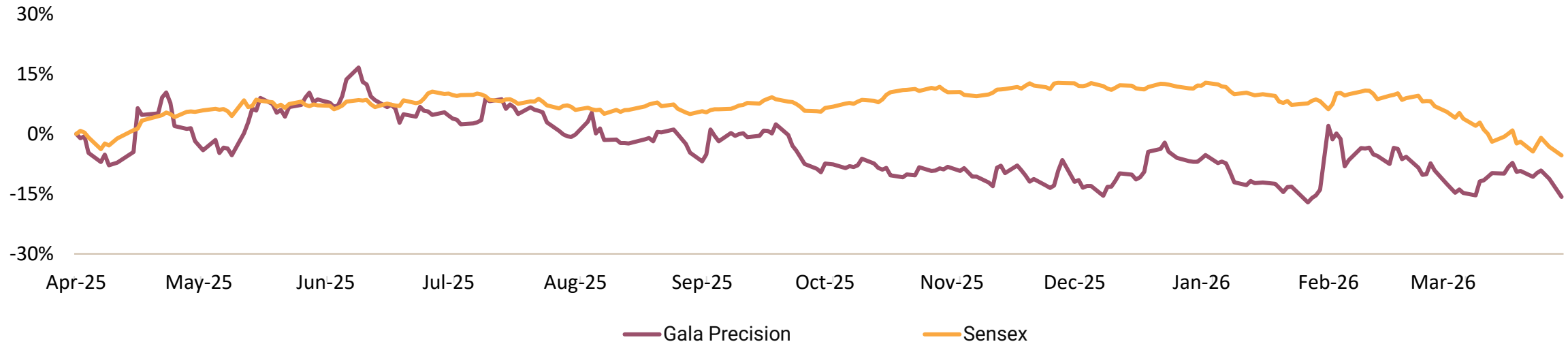
ROE* & ROCE %



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

CAPITAL MARKET SLIDE

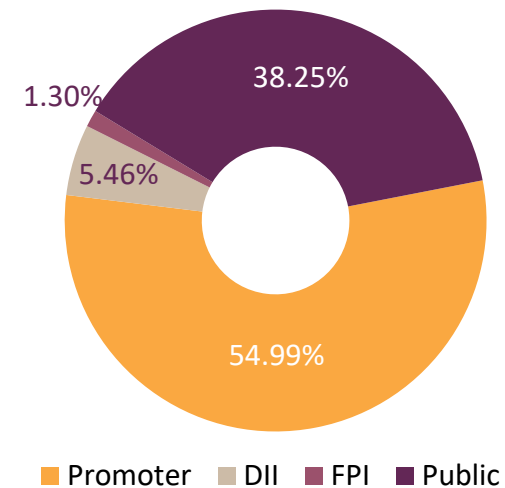
1 Year Stock Performance (up to 31st March, 2026)



Market Data (As on 31st March, 2026)

Particulars	INR
Face Value	10.00
CMP	700.55
52 Week H/L	976.90 / 648.05
Market Capitalization (Mn)	8,932.21
Shares O/S (Mn)	12.72

Shareholding Pattern (As on 31st March, 2026)



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