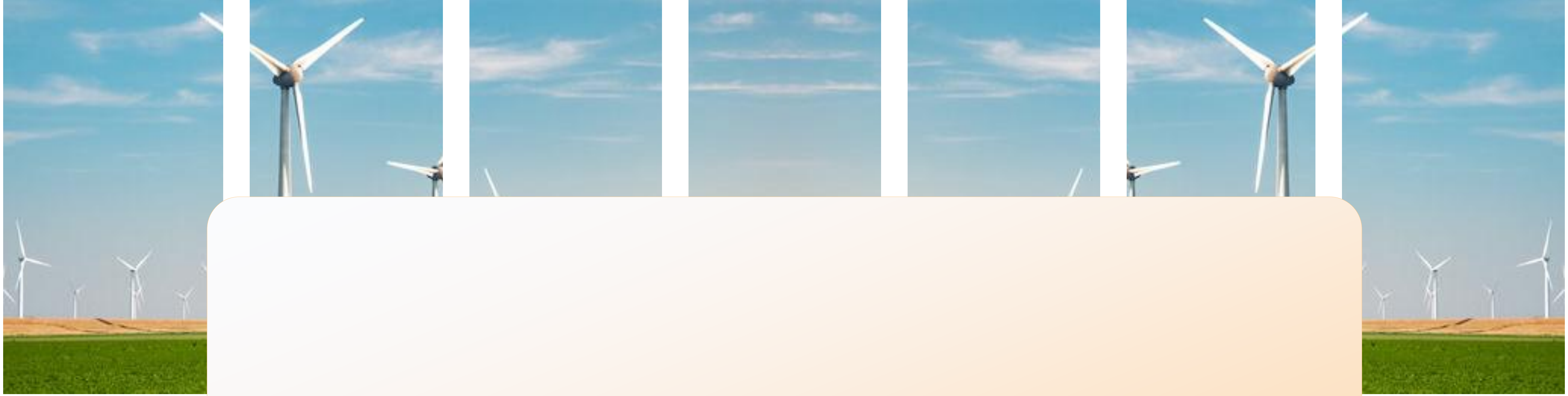
GALA
PRECISION ENGINEERING

EARNINGS PRESENTATION

Q1-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

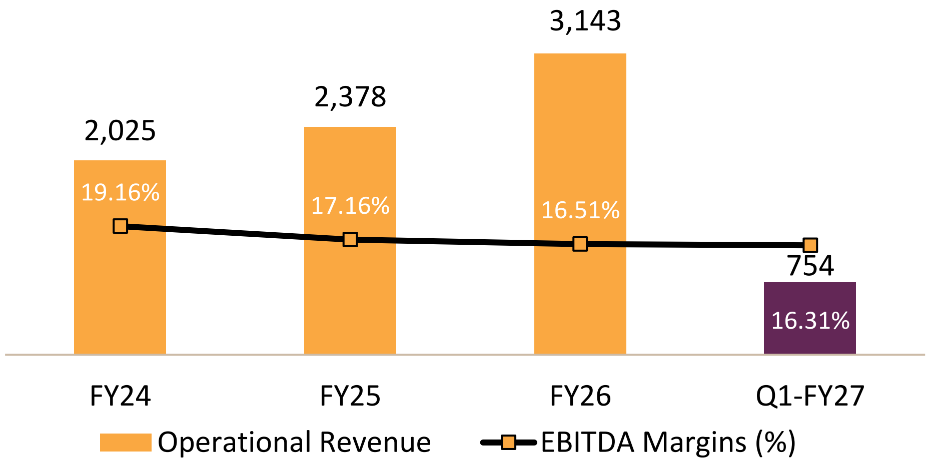
EBITDA
28%
CAGR 2022-26

PAT
52%
CAGR 2022-26

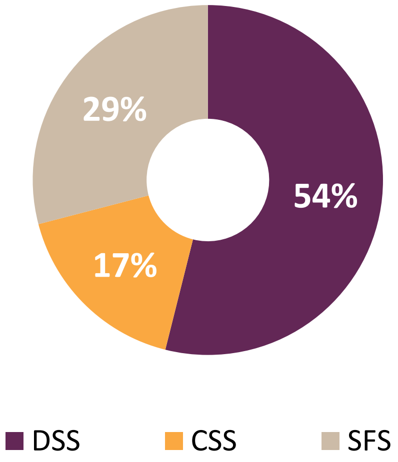
COMPANY OVERVIEW

- 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 33.7% in Q1-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.

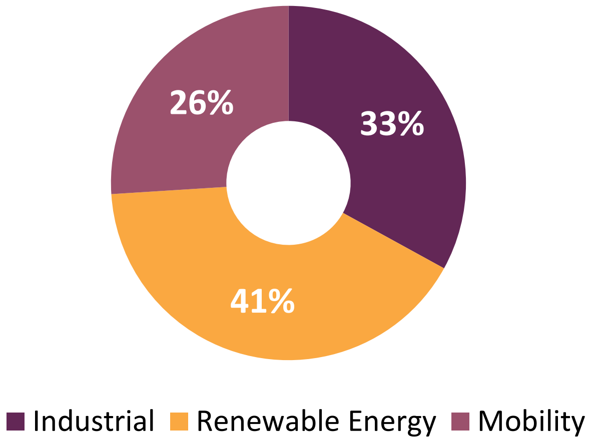
Operational Revenue & EBITDA Margins (%)



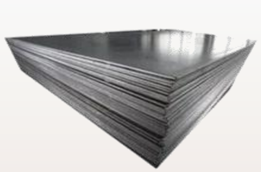
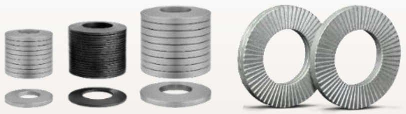
Product Break Up (Q1-FY27)



End User Industry Revenue Break Up (Q1-FY27)



VALUE CHAIN

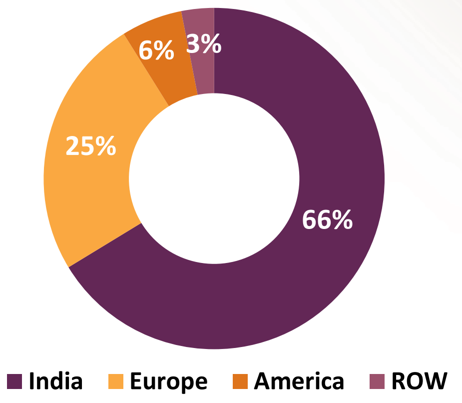
RAW MATERIAL	COMPONENTS	APPLICATIONS	END-USER INDUSTRIES
 Steel Sheets  Steel rods	 DSS & WLW	**Renewables:** Yaw brakes, thrust bearing mechanism, Electrolyzer **Industrial:** Transmission lines, dampening spring, elevator safety brakes **Mobility:** Couplers and brakes	**Renewables:** Wind turbines, 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

Q1-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

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

MARQUEE CLIENTS

GALA PRECISION ENGINEERING

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

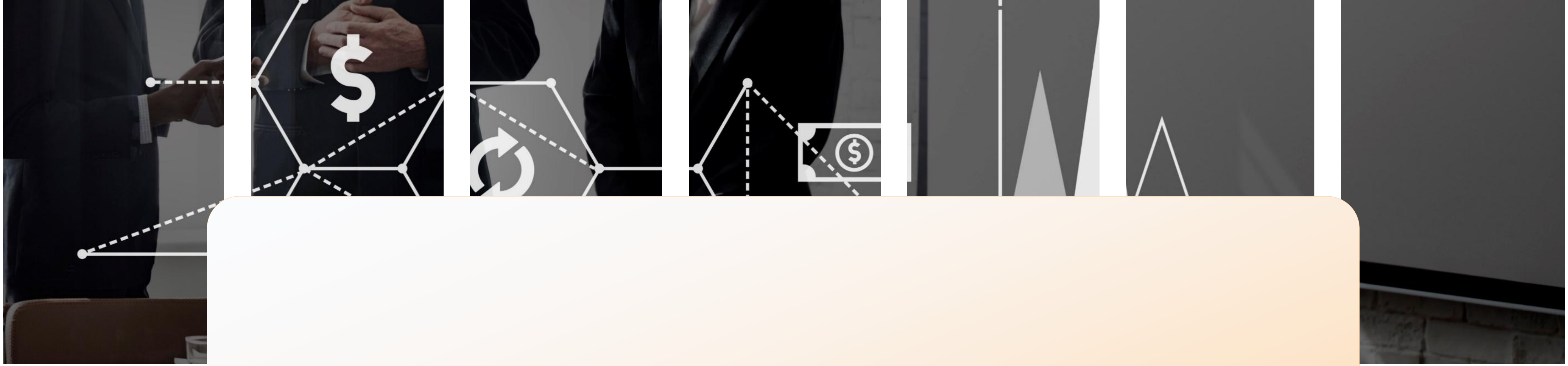
UPDATE ON IPO PROCEEDS

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)	873.4
FD created in HDFC Bank	200.0
FD created in Yes Bank	134.8
Interest earned	4.2
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	297.3	72.7
Wada CAPEX	110.7	110.5	0.2
General Corporate Purposes	277.4	11.4	266.1
Total	1,212.4	873.4	339.0



FINANCIAL OVERVIEW

Q1-FY27 FINANCIAL & OPERATIONAL HIGHLIGHTS

GALA PRECISION ENGINEERING

Q1-FY27 Financial Performance

Revenue from Operations	EBITDA	EBITDA Margin
INR 754 Mn *+19.5% YoY*	INR 123 Mn *+28.1% YoY*	16.31% *+110 Bps*
PAT	**PAT Margin**	**Diluted EPS**
INR 82 Mn *+26.2% YoY*	10.88% *+58 Bps*	INR 6.25 *+24.5% YoY*

Operational Highlights

- Order booking increased by ~40% year-on-year in Q1 FY27, reflecting continued demand momentum.
- Received the first bulk commercial order from one of India's leading electrolyzer manufacturers, marking a significant milestone in the clean energy segment.
- Appointed KPMG to conduct a Working Capital Optimisation study aimed at improving operational efficiency and cash conversion.
- Signed an MoU for 10.15 acres of land at Wada, adjacent to the existing facility, to support future capacity expansion.
- DSS sales registered a 31% year-on-year growth during the quarter.
- Successfully commissioned and productionised the HDG plant at the Chennai facility.
- Successfully completed bolt development for industrial construction equipment applications, expanding the Company's product portfolio.

QUARTERLY CONSOLIDATED STATEMENT OF PROFIT & LOSS

Particulars (INR Mn)	Q1-FY27	Q1-FY26	Y-O-Y	Q4-FY26	Q-O-Q
Revenue from Operations	**754**	**631**	**19.5%**	**946**	**(20.3)%**
Total Expenses	631	535	17.9%	780	(19.1)%
EBITDA	**123**	**96**	**28.1%**	**166**	**(25.9)%**
EBITDA Margin (%)	***16.31%***	***15.21%***	***110 Bps***	***17.55%***	***(124) Bps***
Other Income	12	14	(14.3)%	16	(25.0)%
Depreciation	32	22	45.5%	27	18.5%
Finance Cost	5	6	(16.7)%	9	(44.4)%
Profit before Exceptional Items and Tax	**98**	**82**	**19.5%**	**146**	**(32.9)%**
Exceptional Items (Net)	(2)	-	NA	-	NA
PBT	**96**	**82**	**17.1%**	**146**	**(34.2)%**
Tax	14	17	(17.6)%	24	(41.7)%
Non – Controlling Interest	-	-	NA	-	NA
PAT before Exceptional Item	**84**	**65**	**29.2%**	**122**	**(31.1)%**
PAT Margin before Exceptional Item (%)	***11.44%***	***10.30%***	***84 Bps***	***12.90%***	***(176) Bps***
PAT after Exceptional Item	**82**	**65**	**26.2%**	**122**	**(32.8)%**
PAT Margin after Exceptional Item (%)	***10.88%***	***10.30%***	***58 Bps***	***12.90%***	***(202) Bps***
Other Comprehensive Income	-	(1)	NA	1	NA
Total Comprehensive Income	**82**	**64**	**28.1%**	**121**	**(32.2)%**
EPS (INR)(not annualised)	6.25	5.02	24.5%	9.33	(33.0)%

HISTORICAL CONSOLIDATED STATEMENT OF PROFIT & LOSS

GALA PRECISION ENGINEERING

Particulars (INR Mn)	FY24	FY25	FY26	Q1-FY27
Revenue from Operations	**2,025**	**2,378**	**3,143**	**754**
Total Expenses	1,637	1,970	2,624	631
EBITDA	**388**	**408**	**519**	**123**
EBITDA Margin (%)	***19.16%***	***17.16%***	***16.51%***	***16.31%***
Other Income	18	44	56	12
Depreciation	69	80	102	32
Finance Cost	61	38	28	5
Profit before Exceptional Items and Tax	**276**	**334**	**445**	**98**
Exceptional Items (Net)	(23)	(3)	(11)	(2)
PBT	**253**	**331**	**434**	**96**
Tax	33	63	79	14
Non – Controlling Interest	(3)	-	-	-
PAT before Exceptional Item	**246**	**271**	**366**	**84**
PAT Margin before Exceptional Item (%)	***12.15%***	***11.40%***	***11.64%***	***11.14%***
PAT after Exceptional Item	**223**	**268**	**355**	**82**
PAT Margin after Exceptional Item (%)	***11.01%***	***11.27%***	***11.29%***	***10.88%***
Other Comprehensive Income	5	(4)	(1)	-
Total Comprehensive Income	**228**	**264**	**354**	**82**
EPS (INR)(not annualised)	21.77	22.56	27.05	6.25

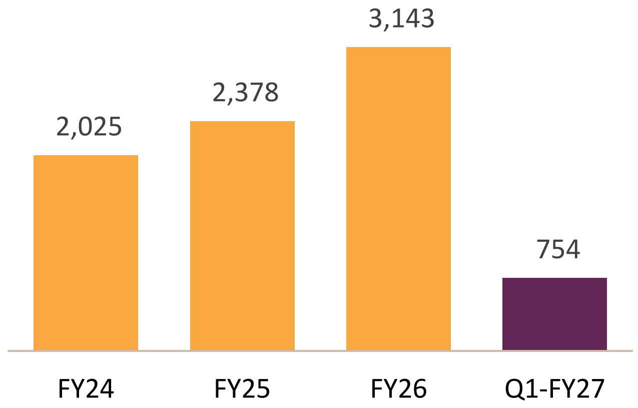
HISTORICAL CONSOLIDATED BALANCE SHEET

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

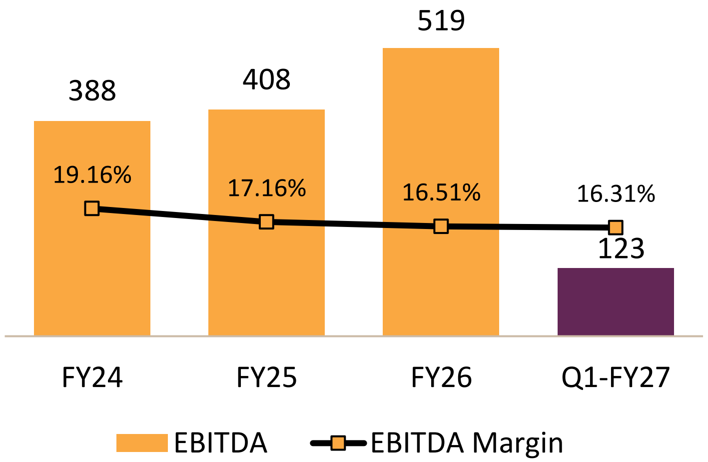
Particulars (INR Mn)	FY24	FY25	FY26
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	413	607	844
Right of use assets	45	41	44
Capital Work-in-Progress	32	66	73
Investment Property	-	-	-
Goodwill	-	-	-
Other Intangible Assets	186	189	153
Intangible assets under development	33	39	115
Other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

FINANCIAL PERFORMANCE

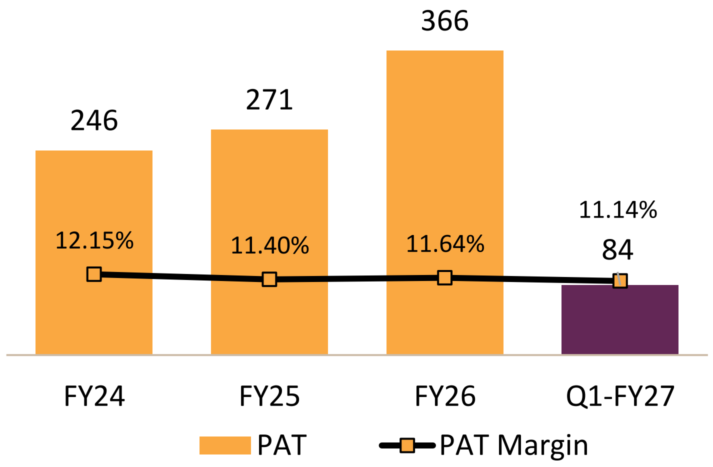
Revenue from Operations (INR Mn)



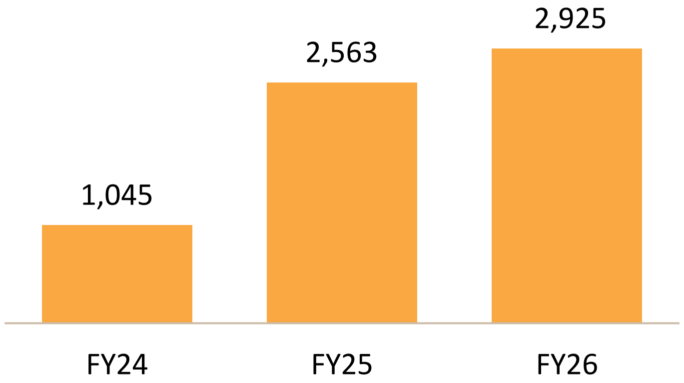
EBITDA (INR Mn) & EBITDA Margins %



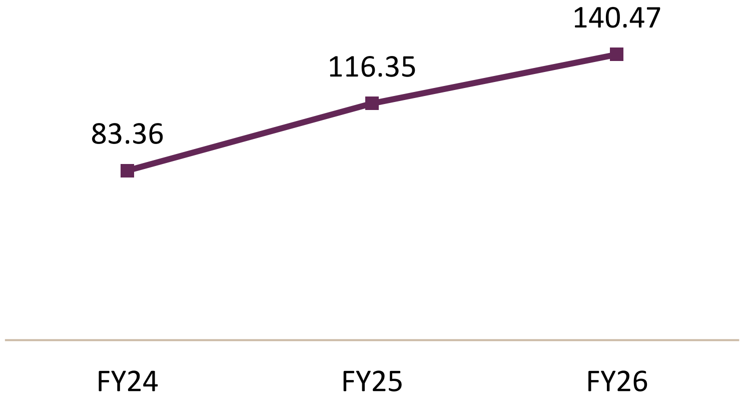
PAT (INR Mn) & PAT Margins % *



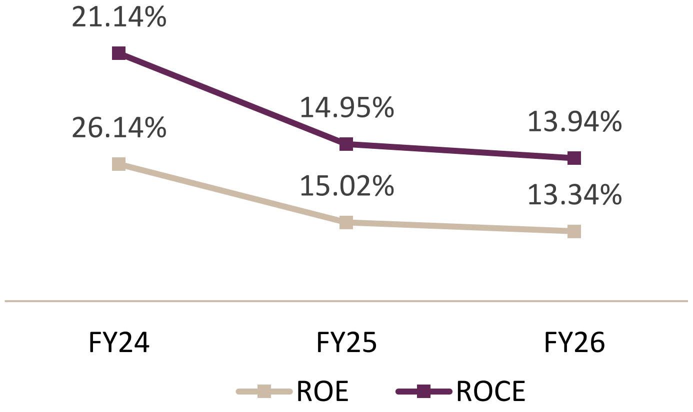
Net Worth (INR Mn)



Working Capital Days



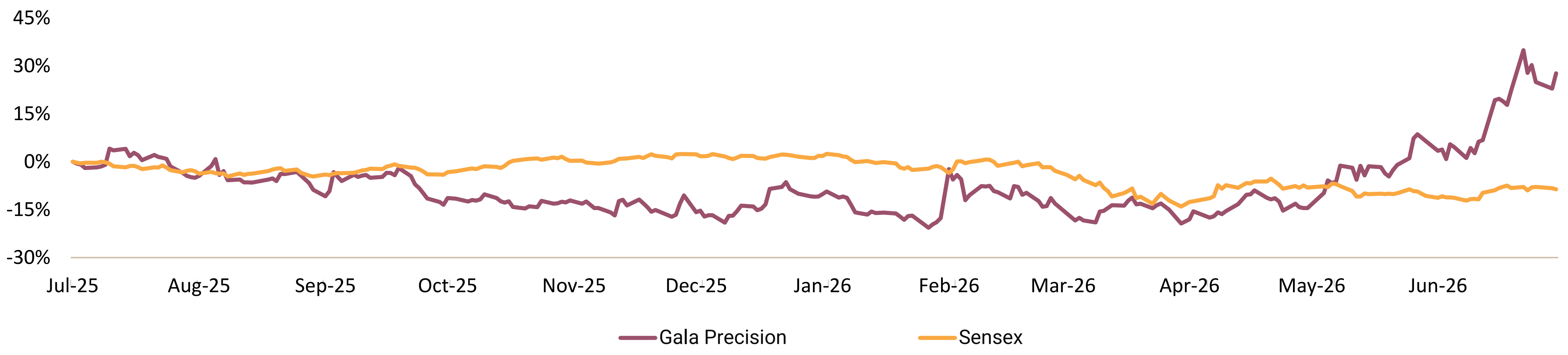
ROE* & ROCE %



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

CAPITAL MARKET SLIDE

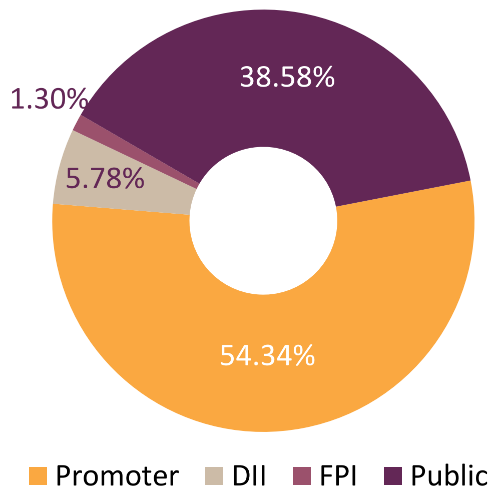
1 Year Stock Performance (up to 30th June, 2026)



Market Data (As on 30th June, 2026)

Particulars	INR
Face Value	10.00
CMP	1,108.95
52 Week H/L	1,198.60 / 648.05
Market Capitalization (Mn)	14,212.52
Shares O/S (Mn)	12.82

Shareholding Pattern (As on 30th June, 2026)



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