

Admin Office : Door No. 6-3-1111/15, 1st Floor, Nishat Bagh Colony, Somajiguda, Begumpet,
Hyderabad - 500 016, Telangana, India. CIN : L64203TG1972PLC001513
Email: fa@galadapower.com, Email: mktg@galadapower.com
Regd. Office : P2/6, IDA, Block III, Uppal, Hyderabad - 500 039, Telangana, India.
Factory : Survey No: 319, Village: Khadoli, Silvassa - 396 230, (UT of D & NH), India.
Email: mfg@galadapower.com, Website: www.galadapower.com

Our Ref:GPTL/2024-25/

Dt: 14.11.2024

Bombay Stock Exchange (BSE)
Mumbai

Dear Sir,

Subject: Submission of Un-audited Financial Results (Reviewed) for the Quarter / Half Year ended 30th September 2024.

We attach herewith the Un-audited Financial Results (Reviewed) for the Quarter/ Half Year ended 30th September 2024 and the Limited Review Report of the Auditors thereon.

We are also enclosing the Board Resolution authorizing Ms. K Ramalakshmi, Director to sign the results on behalf of the Board.

We declare that there are no adverse remarks from the Auditors and their Report is unmodified.

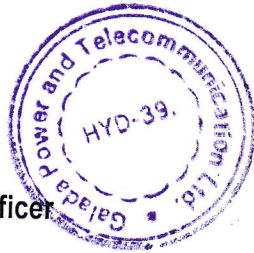
We request you to kindly take note of the above.

Thanking You.

For Galada Power and Telecommunication Ltd



V. Subramanian
Secretary & Compliance Officer





CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, TANUKU & KAKINADA

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of **GALADA POWER AND TELECOMMUNICATION LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **GALADA POWER AND TELECOMMUNICATION LIMITED**, P-2/6, I.D.A. Uppal, Hyderabad - 500 039, Telangana ("the Company") for the quarter and half year ended 30th September 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement, in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above and to the best of our information and according to the explanations given to us, *read with our comments under Emphasis of Matter paragraph below*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. **Emphasis of Matter:**
Attention is invited to Note No. 1 to the Unaudited Financial Results, describing the consideration of the Resolution plan as approved by NCLT by an Order dated May 25, 2023, while preparing the financials for the period.
Our conclusion is not modified in respect of the above matters

for BRAHMAYYA & CO;
Chartered Accountants
Firms' Registration Number: 000513S

(P. CHANDRAMOULI)
Partner

Place : Hyderabad
Date : November 14, 2024

Membership Number: 025211
UDIN:24025211BKCAZY1751

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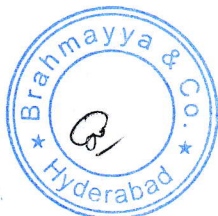
GALADA POWER AND TELECOMMUNICATION LTD

P2/6 IDA BLOCK 111 UPPAL HYDERABAD TELENGANA 500039
Corporate Identity Number:L64203TG1972PLC001513; Mobile: 9392525064
E-mail I.D: fa@galadapower.com; Website:www.galadapower.com

UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2024

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(UNAUDITED)			(UNAUDITED)		AUDITED
I.	Revenue from Operations	-	-	-	-	-	-
	(a) Net Sales/Income from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
II.	Other Income:	-	-	-	-	-	-
	(a) Gain/(loss) of foreign exchange transactions	-	-	-	-	-	-
	(b) Others	40	53	2	93	22	138
III.	Total Revenue (I+II)	40	53	2	93	22	138
IV.	Expenses	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods,	-	-	-	-	-	-
	(d) Other direct expenses	-	-	-	-	-	-
	(e) Employee benefits expense	10	9	6	19	16	27
	(f) Finance Costs	-	-	20	-	1,681	1,681
	(g) Depreciation and amortisation expense	8	7	15	15	31	32
	(h) Other expenses	12	20	23	32	63	95
	Total Expenses (a to h)	30	36	64	66	1,791	1,835
V.	Profit before exceptional and extraordinary items and tax (III-IV)	10	17	(62)	27	(1,769)	(1,697)
VI.	Exceptional Item - Income/(Expenditure)	-	-	1	-	3,066	3,066
VII.	Profit before extraordinary items and tax (V-VI)	10	17	(61)	27	1,297	1,369
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	10	17	(61)	27	1,297	1,369
X	Tax expense	-	-	-	-	-	-
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- Earlier Years	-	-	-	-	-	-
	- MAT Credit Entitlement	-	-	-	-	-	-
	Net Tax	10	17	(61)	27	1,297	1,369
XI.	Net Profit/(Loss) from ordinary activities after tax (IX-X)	10	17	(61)	27	1,297	1,369
XII.	Net Profit/(Loss) attributable to :	-	-	-	-	-	-
	- Non-controlling interest	-	-	-	-	-	22
XIII.	Total other comprehensive income, net of income tax	-	-	-	-	-	-
XIV.	Total comprehensive income for the period	10	17	(61)	27	1,297	1,391
XV.	Net Profit/(Loss) attributable to :	10	17	(61)	27	1,297	1,391
	- Non-controlling interest	-	-	-	-	-	-
XVI.	Paid-up equity share capital (Face value:Rs.10/-per share)	886.32	849.49	849.49	886.32	849.49	849.49
XVII.	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	(2,679)
XVIII.	Earnings per Share (of Rs.10/-each)[not annualised]	0.11	0.20	(0.72)	0.30	15.27	16.37
	(a) Basic	0.11	0.20	(0.11)	0.30	24.10	25.86
	(b) Diluted	0.11	0.20	(0.11)	0.30	24.10	25.86
	(Calculated on net profit for the period attributable to Shareholders of the Company)						

Contd...2.



For Galada Power and Telecommunication Ltd.

V. SUBRAMANIAN
Vice President & Secretary & CFO

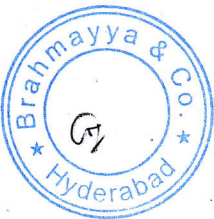
For Galada Power and Telecommunication Ltd.

[Signature]
Director

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STATEMENT OF ASSETS AND LIABILITIES

Sl No	Particulars	As at	
		30.09.2024	31.03.2024
		(Unaudited)	(Audited)
A ASSETS			
1.	Non Current Assets		
	a) Property, Plant and Equipment	484	487
	b) Financial Assets		
	Other financial assets	-	-
		484	487
2.	Current Assets		
	(a) Inventories	1	1
	(b) Financial Assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	4	17
	(iii) Others financial assets	20	24
	(c) Current Tax Assets (Net)	3	3
	(d) Other current assets	193	179
	Total Current Assets	221	224
	TOTAL ASSETS	705	711
B EQUITY AND LIABILITIES			
1.	Equity		
	(a) Equity share capital	886	849
	(b) Other equity	(2,688)	(2,679)
	Total Equity	(1,802)	(1,830)
2.	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	-	-
	(c) Provisions	5	5
	Total Non Current Liabilities	5	5
	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	2,478	2,478
	(ii) Trade payables	12	36
	(iii) Other financial liabilities	10	9
	(b) Other Current Liabilities	1	12
	(c) Provisions	1	1
	Total Current Liabilities	2,502	2,536
	TOTAL EQUITY AND LIABILITIES	705	711



Galada Power and Telecommunication Ltd.

Galada Power and Telecommunication Ltd.

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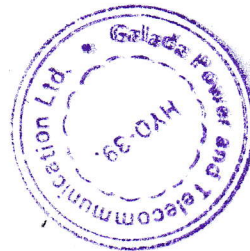
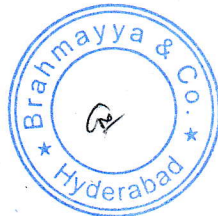
V. SUBRAMANIAN
Vice President & Secretary & CFO

[Handwritten Signature]

Director

NOTES:

1. As per the Resolution plan approved by the Hon'ble National Company Law Tribunal (NCLT), Hyderabad Bench on 25.05.2023, the applicant has brought in Rs.33.43 Crores out which an amount of Rs.8.42 Crores has been converted into equity at par and remaining balance of Rs. 25.01 Crores is treated as optionally convertible within a period of three years, interest free Debt.
2. Vide Order dated: 10.09.2024, NCLT – Hyderabad Bench approved the amended Resolution Plan permitting reduction in the de-rating of Equity Sharecapital which resulted in the issuance of 3,68,260 Equity Shares more to the Public Shareholders, thereby enabling the Company to meet the minimum public share holding of 5% post implementation of Resolution Plan.
3. Though there are no operations in the company and the net worth of the company as on the reporting date is negative and it continues to incur losses, the financial statements are being prepared on a going concern basis as the company is in revival process as per the Plan.
4. The Company has not assessed the plant and machinery and other fixed assets related to the Silvassa Plant for impairment and the impairment loss has not been ascertained.
5. Complaints received from the share holders during the period under report; NIL
6. No segmental reporting is required as the Company is exclusively engaged in the manufacture of Conductors and related products.
7. Accounting Policies declared by the Company in Annual accounts for the year ended 31st March 2024 have been consistently followed.
8. Provision for Gratuity and Leave Encashment will be considered as at the year end based on Actuarial Valuation.
9. Figures of previous year have been re-arranged wherever necessary without any fiscal impact on the results.
10. The above Unaudited Financial Results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors in their meeting held on 14.11.2024



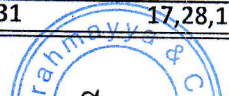
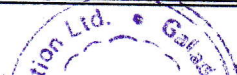
V. Subramanian
CFO & Secretary

Director

Place: Hyderabad
Date: 14.11.2024

GALADA POWER AND TELECOMMUNICATION LIMITED
CIN No: L64203TG1972PLC001513
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEP 30, 2024

Particulars	For the period ended September 30, 2024	For the year ended March 31, 2024
I. Cash flow from operating activities:		
Profit before tax	26,45,689	13,69,05,066
Add: Other Comprehensive Income before Tax	-	22,14,596
	26,45,689	13,91,19,662
<i>Adjustment for non-cash transactions:</i>		
Depreciation and amortization expenses	14,64,700	32,17,777
Inventory written off	-	-
Excess Provisions written back	-	(5,57,117)
Discard of Property, Plant and Equipment	82,110	-
	41,92,499	14,17,80,322
<i>Adjustment for investing and financing activities:</i>		
Interest Income:		
From bank deposits and others	-	(4,15,061)
Interest on Term Loans	-	16,81,17,282
Profit on Sale of Assets (Net)	(92,51,399)	(1,15,96,095)
	(92,51,399)	15,61,06,126
<i>Adjustment for changes in working capital:</i>		
Decrease / (increase) in other current assets	(14,11,557)	4,21,930
Decrease / (increase) in other current financial assets	3,70,859	(10,81,000)
(Decrease) / Increase in trade payables	(22,86,022)	(6,46,35,516)
(Decrease) / Increase in other current financial liabilities	1,83,758	(6,75,55,793)
(Decrease) / Increase in other current liabilities	(11,48,244)	4,80,517
(Decrease) / Increase in long term provisions	-	(20,82,007)
(Decrease) / Increase in short term provisions	-	(15,30,495)
(Decrease) / Increase in short term Borrowings*	-	(12,92,29,830)
	(42,91,207)	(26,52,12,194)
<i>Cash generated from operations</i>	(93,50,106)	3,26,74,254
Less: Direct taxes paid (net of refunds)	-	1,09,903
Net cash flow from operating activities (I)	(93,50,106)	3,27,84,157
II. Cash flows from investing activities		
Purchase of fixed assets, including CWIP	(25,21,265)	(53,09,952)
Proceeds from sale of fixed assets	1,05,62,300	1,30,27,522
Interest Income received	-	4,35,235
Net cash flow from/ (used in) investing activities (II)	80,41,035	81,52,805
III. Cash flows from financing activities		
Issue of Equity Share Capital	-	8,42,00,000
Interest Paid	-	(16,81,17,282)
Net cash flow from/ (used in) financing activities (III)	-	(8,39,17,282)
IV. Net (decrease)/increase in cash and cash equivalents (I + II + III)	(13,09,072)	(4,29,80,320)
Cash and cash equivalents at the beginning of the year	17,28,103	4,47,08,423
V. Cash and cash equivalents at the end of the year	4,19,031	17,28,103
VI. Components of cash and cash equivalents:		
Cash with banks:		
On Current Account	4,19,031	17,28,103
Total cash and cash equivalents (Note 4)	4,19,031	17,28,103



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TRUE EXTRACTS FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF GALADA POWER AND TELECOMMUNICATION LIMITED HELD ON THURSDAY, THE 14th DAY OF NOVEMBER, 2024 AT 10.00 A.M. AT THE ADMINISTRATION OFFICE OF THE COMPANY AT DOOR NO. 6-3-1111/15, 1ST FLOOR, NISHAT BAGH COLONY, SOMAJIGUDA, BEGUMPET, HYDERABAD - 500 016.

Approval of Un-audited Financial Results (Reviewed) for the Quarter/Half Year ended 30.09.24

The Board reviewed and considered the accounts and took on record the Un-audited Financial Results (Reviewed) for the Quarter /Half Year ended 30.09.24 and authorized the publication of said results in the News Papers in the prescribed Proforma as stipulated under SEBI/ Stock Exchange guidelines.

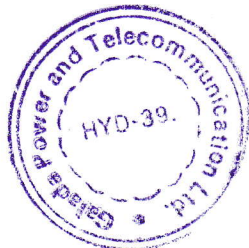
After discussion, the following resolutions were passed

“RESOLVED THAT the Un-audited Financial Results (Reviewed) for the Quarter/Half Year ended 30.09.24 be and are hereby approved and taken on record.”

“RESOLVED FURTHER THAT Ms. K Ramalakshmi, Director of the Company, be and is hereby authorized to sign the Un-audited Financial Results (Reviewed) for the Quarter/Half Year ended 30.09.24 for and on behalf of the Board and to do all other acts /deeds / things which are necessary and incidental to give effect to the above resolution.”

“RESOLVED FURTHER THAT V. Subramanian, Secretary of the Company, be and is hereby authorized to upload the results in BSE Portal and take steps to publish the results in the News Papers in the prescribed Proforma as stipulated under SEBI/ Stock Exchange guidelines and to do all other acts /deeds / things which are necessary and incidental to give effect to the above resolution.”

//Certified True Copy//



for Galada Power and Telecommunication Ltd.


V. Subramanian
Vice President & Secretary