

Registered Office: B-1, Laxmi Com. Co. Op. Estate, Old Navneet Press Compound, Ajod Dairy Road, Sukhramnagar, Ahmedabad - 380 021 (Guj.)

February 14, 2025

To, The General Manager BSE Limited P.J. Towers, Dalal Street, Mumbai – 400 001

BSE Scrip: 539228

Sub.: Integrated Filing (Financial) for the Quarter and the Nine Month ended 31st December 2024

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and the Nine months ended 31st December 2024. We request you to kindly take the above on record.

Kindly take the same on record and oblige.

Thanking you,

For Gala Global Products Limited

VISHAL MULCHANDBHAI GALA Director DIN: 00692090





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Α.	Financial Results	Enclosed as Annexure
В.	Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
C.	Format for disclosing outstanding default on loans and debt securities	Enclosed as Annexure
D.	Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)	Not Applicable
E.	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable



ANKUR OFFSET, OLD NAVNEET PRESS, AJOD DAIRY ROAD, SUKHRAM NAGAR, AHMEDABAD - 380 021. PHONE : 079 - 2277 2921 / 8955, (M) 98254 56600 E-mail : inf.galaglobal@gmail.com



R. B. Gohil & Co. Chartered Accountants

Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors GALA GLOBAL PRODUCTS LIMITED

We have reviewed the accompanying statement of unaudited financial results of GALA GLOBAL PRODUCTS LIMITED ('the Company') for the quarter ended & nine months ended 31st December, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited

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1St Floor, K.P. Shah House-1, K.V. Road, Jamnagar-361001 M.: 9426478227 Email : rbgohil.gj@gmail.com



R. B. Gohil & Co. Chartered Accountants

primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice and policies 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.

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Thanking you

FOR, R. B. GOHIL & Co. CHARTERED ACCOUNTANTS FRN 119360W

CA RAGHUBHA B. GOHIL Partner Membership No. 104997

Date : 14/02/2025 Place : Jamnagar UDIN : 25104997BMGEP08833

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GALA GLOBAL PRODUCTS LIMITED CIN - L29109GJ2010PLC063243

B-1, LAXMI COM. CO.OP. ESTATE, B/H OLD NAVNEET PRESS, SUKHRAMNAGAR,

AHMEDABAD, GUJARAT, INDIA, 380021 WEBSITE : https://www.galaglobalhub.com/ Email : inf.galaglobal@gmail.com PHONE : 079-2277 2921 / 8955, (M) 9825456600

Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31,2024

	(Amount in Rs Lakhs)						
		Quarter Ended			Nine Months Ended		Year Ended
	Particulars	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Ι	Revenue From Operations	706.49	597.24	1,577.84	2,234.22	5,910.56	7,530.07
II	Other Income	0.50	0.05	105.02	0.64	107.83	107.83
III	Total Income (I+II)	706.99	597.29	1,682.86	2,234.86	6,018.39	7,637.90
IV	EXPENSES: Cost of Materials Consumed	706.64	545.44	1,586.85	2,237.70	5,330.19	6,578.16
	Purchase of Stock-in-Trade Change in inventory of finished goods, work-in-progress and Stock-in-	- (48.00)	- (210.88)	-	- (310.76)	- 467.36	- 899.47
	Trade Employee Benefits Expenses	0.21	3.50	4.65	0.31	10.57	35.59
	Finance costs	26.35	19.11	23.49	62.73	73.76	97.04
	Depreciation and amortization expenses	4.70	4.68	4.42	14.06	13.59	18.27
	Other Expenses	8.48	4.07	8.01	31.65	20.73	23.49
	Total expenses (IV)	698.38	365.92	1,627.42	2,035.70	5,916.20	7,652.02
v	Profit/(Loss) before exceptional items and tax	8.61	231.37	55.44	199.16	102.19	(14.13)
VI	Exceptional Items	-	-	(6.41)	-	(14.80)	(41.54)
VII	Profit before extraordinary items and tax	8.61	231.37	61.85	199.16	116.99	27.41
VIII	Extraordinary items	-	-	-		-	-
IX	Profit/(Loss) before tax	8.61	231.37	61.85	199.16	116.99	27.41
х	Tax expense: - (1) Current Tax	2.17	49.56	15.16	51.72	27.72	2.96
	(2) MAT Credit Entitlement	-	-		-		-
	(3) Deferred Tax	(0.81)	(0.88)	(0.42)	(2.53)	(2.20)	(3.47)
XI	Profit/(Loss) for the period from continuing operation	5.64	180.93	46.27	144.91	87.07	20.98
XII	Profit/(Loss) for discontinued operation	-	-	_	-	-	-
	Tax expenses of discontinued operations	-	-	-	-	-	-
	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
xv	Profit/(Loss) for the period	5.64	180.93	46.27	144.91	87.07	20.98
	Paid up Equity Share Capital (Face Value of Rs. 5/- per share)	2,729.40	2,729.40	2,729.40	2,729.40	2,729.40	2,729.40
XVII	Earnings per equity share:						
	(1) Basic	0.00	0.07	0.02	0.05	0.03	0.01
	(2) Diluted	0.00	0.07	0.02	0.05	0.03	0.01

NOTES:

The unaudited Financial Results for the quarter and Nine Months ended on 31 Dec, 2024 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th February 2025.

² The unaudited Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015.

³ The Figures for the Previous year figures/Quarter & Nine Months Ended have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.

As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.

FOR GALA GLOBAL PRODUCTS LIMITED

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Place: Ahmedabad Date : 14/02/2025 VISHAL MULCHANDBHAI GALA Director & Chairperson DIN: 00692090

Sr. No.	Particulars	In INR Crores		
1.	Loans/revolving facilities like cash credit from banks / financial institutions			
А	Total amount outstanding as on date	8.59		
В	Of the total amount outstanding, amount of default as	1.74		
	on date			
2.	Unlisted debt securities i.e. NCDs and NCRPS			
А	Total amount outstanding as on date	-		
В	Of the total amount outstanding, amount of default as	-		
	on date			
3.	Total financial indebtedness of the listed entity	8.59		
	including short-term and long-term debt			

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES