CIN.: L29109GJ2010PLC063243

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

14th November, 2025

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

Scrip Code – 539228

Dear Sir/Mam,

Sub.: Outcome of Board Meeting

Ref.: Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In continuation to Board Meeting intimation given on 7th November, 2025, this is to inform you that in the board meeting held today, 14th November, 2025 at the registered office of the company, Board has approved Unaudited Standalone Financial Results under IND AS for the Quarter and half year ended on 30th September, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have carried out a "Limited Review" of the unaudited financial results for the Quarter and half year ended on 30th September, 2025.

Accordingly, please find enclosed herewith a copy of the unaudited financial results along with Limited Review Report of the Company for the Quarter and half year ended on 30th September, 2025.

The Board Meeting commenced at 5.00 P.M. and concluded at 6.00 P.M. Kindly take the same on your records.

Thanking you,
For Gala Global Products Limited

PRAHLAD KUMAR AGARWAL
Digitally signed by PRAHLAD KUMAR AGARWAL
Date: 2025.11.14 18:09:52 +05'30'

Prahlad Agarwal
Managing Director
DIN: 09851691

R. B. Gohil & Co.
Chartered Accountants

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

Review Report to
The Board of Directors
GALA GLOBAL PRODUCTS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **GALA GLOBAL PRODUCTS LIMITED** ('the Company') for the quarter ended 30th September 2025 and year to date from April 01, 2025 to September 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations1").

2. The Company's Management is responsible for the preparation of the Statement 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, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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.

R. B. GOHIL & CO. M. No.104997 JAMNAGAR Chartered Accountants

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

This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, R. B. GOHIL & Co.
CHARTERED ACCOUNTANTS
ICAI Firm Registration Number: 119360W

R. B. GOHIL & CO. M. No.104997 JAMNAGAR Chartered Accountants

CA RAGHUBHA B. GOHIL
Partner
Membership No. 104997
UDIN : 25104997BMGFSB7107
Date: 14/11/2025
Place of Signature: Jamnagar

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

GALA GLOBAL PRODUCTS LIMITED
CIN - L29109GJ2010PLC063243

B-1, LAXMI COM. CO.OP. ESTATE, B/H OLD NAVNEET PRESS,SUKHRAMNAGAR,
AHMEDABAD, GUJARAT, INDIA, 380021

BALANCE SHEET AS AT 30th SEPTEMBER, 2025

(Amount in Lakhs)

	Particulars	Half Year Ended 30.09.2025 Unaudited	Year Ended 31.03.2025 Audited
I.	**ASSETS**		
	Non-Current Assets		
	(1) (a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	94.25	106.98
	(ii) Intangible Assets	1,300.00	1,300.00
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets Under Development	-	-
	(b) Non-Current Investments	-	-
	(c) Deferred Tax Assets (Net)	3.44	3.16
	(d) Long-term Loans and Advances	-	-
	(e) Other Non-Current Assets	3,318.52	1,940.16
	2 Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	19.65	195.32
	(c) Trade Receivables	3,996.53	7,425.79
	(d) Cash and Cash Equivalents	1.43	0.59
	(e) Short-Term Loans and Advances	-	-
	(f) Other Current Assets	2,751.94	2,730.40
		-	-
	Total Assets	**11,485.75**	**13,702.41**
II.	**EQUITY AND LIABILITIES**		
	(1) Shareholder's Funds		
	(a) Share Capital	2,729.40	2,729.40
	(b) Other Equity	840.42	1,074.03
	(c) Money received against Share Warrants		
	(2) Share Application Money Pending Allotment	-	-
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	2,259.21	2,078.84
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities	1,873.49	1,873.49
	(d) Long-Term Provisions	-	-
	(4) Current Liabilities		
	(a) Short-Term Borrowings	653.46	822.09
	(b) Trade Payables	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues Other Than micro enterprises and small enterprises	2,847.14	4,862.79
	(c) Other Current Liabilities	282.63	261.77
	(d) Short-Term Provisions	-	-
	Total Equity and Liabilities	**11,485.75**	**13,702.41**

PRAHLAD KUMAR AGARWAL
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Date: 2025.11.14 18:09:15 +05'30'

Place: Ahmedabad
Date : 14/11/2025

Prahlad Kumar Agarwal
Managing Director
DIN: 09851691

GALA GLOBAL PRODUCTS LIMITED
CIN - L29109GJ2010PLC063243

B-1, LAXMI COM. CO.OP. ESTATE, B/H OLD NAVNEET PRESS,SUKHRAMNAGAR,
AHMEDABAD, GUJARAT, INDIA, 380021

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 30th SEPTEMBER, 2025

(Amount in Rs Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	978.98	1.01	597.24	979.99	1,527.73	4,178.29
II	Other Income	-	0.00	0.05	-	0.05	11.49
III	**Total Income (I+II)**	**978.98**	**1.01**	**597.29**	**979.99**	**1,527.78**	**4,189.78**
IV	EXPENSES:						
	Cost of Materials Consumed	979.69	-	545.44	979.69	1,471.42	4,181.00
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	175.67	(210.88)	175.67	(202.86)	67.44
	Employee Benefits Expenses	0.97	-	3.50	1.94	8.96	21.92
	Finance costs	15.24	16.01	19.11	31.25	36.39	367.98
	Depreciation and amortization expenses	6.37	6.37	4.68	12.74	9.36	14.29
	Other Expenses	3.12	10.43	4.07	12.58	13.92	28.25
	Total expenses (IV)	**1,005.39**	**208.47**	**365.92**	**1,213.87**	**1,337.19**	**4,680.88**
V	Profit/(Loss) before tax	(26.42)	(207.46)	231.37	(233.88)	190.59	(491.10)
VI	Prior Period Item	-	-	-	-	-	31.27
VII	Profit before exceptional & extraordinary items and tax	(26.42)	(207.46)	231.37	(233.88)	190.59	(522.37)
VIII	Exceptional & Extraordinary items	-	-	-	-	-	(76.27)
IX	**Profit/(Loss) before tax**	**(26.42)**	**(207.46)**	**231.37**	**(233.88)**	**190.59**	**(446.10)**
X	**Tax expense: -**						
	(1) Current Tax	-	-	49.56	-	49.55	-
	(2) MAT Credit Entitlement	-	-	-	-	-	-
	(3) Deferred Tax	0.14	0.14	(0.88)	0.28	(1.72)	(3.28)
XI	Profit/(Loss) for the period from continuing operation	**(26.28)**	**(207.32)**	**180.93**	**(233.60)**	**139.32**	**(449.37)**
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV	Profit/(Loss) for the period	**(26.28)**	**(207.32)**	**180.93**	**(233.60)**	**139.32**	**(449.37)**
XVI	Earnings per equity share:						
	(1) Basic	(0.05)	(0.38)	0.33	(0.43)	0.26	(0.82)
	(2) Diluted	(0.05)	(0.38)	0.33	(0.43)	0.26	(0.82)

PRAHLAD KUMAR AGARWAL
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Date: 2025.11.14 18:08:49 +05'30'

Place: Ahmedabad
Date : 14/11/2025

Prahlad Kumar Agarwal
Managing Director
DIN: 09851691

GALA GLOBAL PRODUCTS LIMITED
CIN - L29109GJ2010PLC063243
B-1, LAXMI COM. CO.OP. ESTATE, B/H OLD NAVNEET PRESS,SUKHRAMNAGAR,
AHMEDABAD, GUJARAT, INDIA, 380021

CASHFLOW STATEMENT FOR THE PERIOD ENDED ON 30th SEPTEMBER, 2025

	Particulars	Amount in Lakhs 30.09.2025		Amount in Lakhs 30.09.2024	
		Rs	Rs	Rs	Rs
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		(233.88)		190.59
	Add Back: -				
	Depreciation	12.74		9.36	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	31.25		36.39	
	Others if any	-	43.98	-	45.75
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	-	-	0.05	0.05
	Operating profit before working capital changes		(189.89)		236.29
	Adjustments for:				
	Increase/(decrease) in current liabilities & provisions	20.86		105.34	
	Decrease/(Increase) in Receivables	3,429.27		(1,769.27)	
	Decrease/(Increase) in Inventories	175.67		(262.75)	
	Decrease/(increase) in other current assets	(21.54)		(53.45)	
	Decrease/(increase) in Short Term Advances	-		-	
	Increase/(Decrease) in Payables	(2,015.66)	1,588.59	1,806.47	(173.67)
	Cash generated from operations		1,398.70		62.61
	Income Tax & Other Adjustment		(0.00)		49.54
	Cash flow before extraordinary item		1,398.70		13.08
	Proceeds from extraordinary item		-		0.05
	Net Cash flow from Operating activities		**1,398.70**		**13.13**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	0.00		(0.00)	
	Sale of Fixed Assets	-		-	
	Decrease/(Increase) in Investment	-		-	
	Decrease/(Increase) in Other Non Current Asset	(1,378.36)		-	
	Interest income	-		-	
	Net Cash used in Investing activities		**(1,378.36)**		**(0.00)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issuance of share capital	-		(0.00)	
	Proceeds from Long term Borrowings	180.37		224.63	
	Proceeds from Short term Borrowings	(168.63)		(202.38)	
	Subsidy	-		-	
	Interest paid	(31.25)		(36.39)	
	Net Cash used in financing activities		**(19.51)**		**(14.14)**
	Net increase in cash & Cash Equivalents		**0.84**		**(1.02)**
	Cash and Cash equivalents as at	31.03.2025	0.59	31.03.2024	1.06
	Cash and Cash equivalents as at	30.09.2025	1.43	30.09.2024	0.04

PRAHLAD KUMAR AGARWAL
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Date: 2025.11.14 18:08:18 +05'30'

Place: Ahmedabad
Date : 14/11/2025

Prahlad Kumar Agarwal
Managing Director
DIN: 09851691