

Registered Office:

B-I, 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

Dear Sir/Madam,

Sub.: Outcome of Board Meeting

Ref.: Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In continuation to Board Meeting intimation given on February 8, 2025, this is to inform you that in the board meeting held today, February 14, 2025 at the registered office of the company, The Directors has approved Unaudited Financial Results under IND AS for the Quarter and Nine Months ended on December 31, 2024.

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 Nine Months ended on December 31, 2024.

Accordingly, please find enclosed herewith a copy of the unaudited financial results of the Company for the quarter and Nine Months ended on December 31, 2024 and Limited Review Report by the Statutory Auditor of the Company.

The Board Meeting commenced at 02:00 P.M. and concluded at 2:45 P.M.

Kindly take the same on your records.

Thanking you,

For Gala Global Products Limited

VISHAL MULCHANDBHAI GALA Director DIN: 00692090

GALA GLOBAL PRODUCTS LIMITED



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

Jamnagar M:104997



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.

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

GALA GLOBAL PRODUCTS LIMITED

CIN - L29109GJ2010PLC063243

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

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

(Amount in Rs Lakhs)

Particulars Particulars		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	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
111	Total Income (1111)	700.55	337.23	1,002.00	2,234.00	0,010.33	7,037.30
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-	-	-	-	-	-	-
	Trade	(48.00)	(210.88)	-	(310.76)	467.36	899.47
	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	- (0.04)	-	- (0.42)	- (2.52)	- (2, 20)	- (2, 47)
	(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	-	-	-	-	-	_
XIII	Tax expenses of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
	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
	15 /	2.00	07		2.00	2700	

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.
- 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.
- 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

VISHAL MULCHANDBHAI GALA Director & Chairperson

DIN: 00692090

Place: Ahmedabad Date: 14/02/2025