



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 June 2025 and year to date from April 01, 2025 to June 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. This standard requires that we plan and perform the review to obtain moderate assurance



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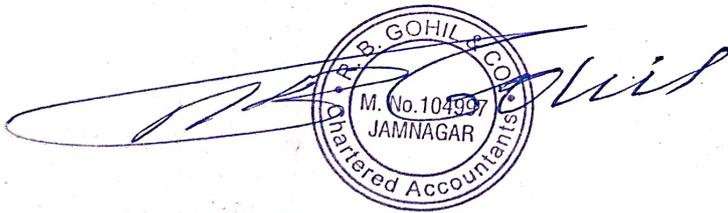
as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than 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



CA RAGHUBHA B. GOHIL

Partner

Membership No. 104997

UDIN: 25104997BMGEXK4649

Date: 12/08/2025

Place of Signature: Jamnagar

GALA GLOBAL PRODUCTS LIMITED
CIN - L29109GJ2010PLC063243

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

Standalone Financial Results of the quarter ended on June 30,2025

(Amount in Rs Lakhs)

| Particulars | Quarter Ended | | | Year Ended |
|--|-----------------|-----------------|----------------|-----------------|
| | 30.06.2025 | 31.03.2025 | 30.06.2024 | 31.03.2025 |
| | Unaudited | Audited | Unaudited | Audited |
| I Revenue From Operations | 1.01 | 1,944.07 | 930.49 | 4,178.29 |
| II Other Income | 0.00 | 10.96 | - | 11.49 |
| III Total Income (I+II) | 1.01 | 1,955.03 | 930.49 | 4,189.78 |
| IV EXPENSES: | | | | |
| Cost of Materials Consumed | - | 1,943.31 | 925.97 | 4,181.00 |
| Purchase of Stock-in-Trade | - | - | - | - |
| Change in inventory of finished goods, work-in-progress and Stock-in-Trade | 175.67 | 378.19 | 8.02 | 67.44 |
| Employee Benefits Expenses | - | 11.48 | 5.46 | 21.92 |
| Finance costs | 16.01 | 305.36 | 17.27 | 367.98 |
| Depreciation and amortization expenses | 6.37 | 0.23 | 4.68 | 14.29 |
| Other Expenses | 10.43 | 6.73 | 9.86 | 28.25 |
| Total expenses (IV) | 208.47 | 2,645.30 | 971.26 | 4,680.88 |
| V Profit/(Loss) before exceptional & prior period items and tax | (207.46) | (690.26) | (40.77) | (491.10) |
| VI Exceptional Item | - | (76.27) | - | (76.27) |
| VII Profit before prior period items and tax | (207.46) | (613.99) | (40.77) | (414.83) |
| VIII Prior Period Item | - | 31.27 | - | 31.27 |
| IX Profit/(Loss) before tax | (207.46) | (645.26) | (40.77) | (446.10) |
| X Tax expense: - | | | | |
| (1) Current Tax | - | (51.72) | - | - |
| (2) MAT Credit Entitlement | - | - | - | - |
| (3) Deferred Tax | (0.14) | 0.75 | 0.84 | 3.28 |
| XI Profit/(Loss) for the period from continuing operation | (207.32) | (594.29) | (41.61) | (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 | (207.32) | (594.29) | (41.61) | (449.37) |
| XVI Other Comprehensive Income/(Expense) (Net of Tax) | | | | |
| Items that will not be reclassified to profit or loss | - | - | - | - |
| Remeasurment of the net defined benefit liability/asset net | - | - | - | - |
| Fair Value changes on investment, Net | - | - | - | - |
| Item that will be reclassified subsequently tp profit and loss | - | - | - | - |
| Total Other Comprehensive Income,net of tax | - | - | - | - |
| XVII Total Comprehensive Income / (Expenses) (after Tax) (XV+XVI) | (207.32) | (594.29) | (41.61) | (449.37) |
| XVIII Paid up Equity Share Capital (Face value of Rs. 5/- per share) | 2,729.40 | 2,729.40 | 2,729.40 | 2,729.40 |
| XIX Earnings per equity share: | | | | |
| (1) Basic | (0.38) | (1.09) | (0.08) | (0.82) |
| (2) Diluted | (0.38) | (1.09) | (0.08) | (0.82) |

NOTES:

- The unaudited Financial Results for the quarter ended on 30th June, 2025 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August 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 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 required under Ind AS 108, Operating Segments, the company has not reported the operating segment in respect of various segments. The company has entered into trading of many commodities other than paper.

Place: Ahmedabad
Date : 12/08/2025

Prahlad Kumar Agrawal
Managing Director
DIN: 09851691