

Date: November 03, 2023

To, **BSE Limited,**Phiroz Jeejeebhoy Tower,
Dalal Street,
Mumbai-400001.

GALAXY BEARINGS LIMITED (Scrip Code: 526073; Scrip ID: GALXBRG)

Ref.: Submission of Un-Audited Financial Result of the Company for Quarter and Half-Year ended September 30, 2023 along with Limited Review Report.

Subject: Outcome of the Board Meeting held on November 03, 2023 pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

In continuation of our letter dated October 27, 2023, and pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Unaudited Financial Results along with Limited Review Report for the quarter and half-year ended September 30, 2023, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on November 03, 2023.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,
For GALAXY BEARINGS LIMITED

Dixit Patel

Chief Financial Officer

Encl.: As above



CHARTERED ACCOUNTANTS

<u>Limited Review Report on Unaudited Quarterly Standalone Financial Results and year-to-date results of Galaxy Bearings Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.</u>

To
Board of Directors of
Galaxy Bearings Limited
Ahmedabad

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Galaxy Bearings Limited ("the Company") having its Registered Office at A/53-54, Pariseema Complex, C G Road, Ellisbridge, Ahmedabad 380 006 Gujarat for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review 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 financial statements are free of material misstatement. A review is limited 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.



Email: info@jtshahco.com

J. T. SHAH & CO.

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in above Paragraph, 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 Standard ('Ind AS') specified under section 133 of the Companies Act,2013 as amended 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, J. T. Shah & Co.

Chartered Accountants,

SHAH & CO. 109616W]

Place: Ahmedabad Date: 03.11.2023

RED ACCOUNTN. C. Shah)

Partner

[M. No. 035159]

UDIN: 23035159BGROBQ1058

Galaxy Bearings Limited

[CIN: L29120GJ1990PLC014385]

Regd. Office: A/53-54, Pariseema Complex, C G Road, Ellisbridge, Ahmedabad - 380 006 Tel.: (079) 29606020, Fax No.: (079) 29606020 Email: investor.gbl@gmail.com,

Website www.galaxybearings.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 September, 2023

-	(Rs. In Lakhs, except per share de STANDALONE						
	Particulars	Quarter Ended Half Yearly			anely	Year Ended	
Sr.			Quarter Ended	Unaudited	nan r	earry	Audited
No.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1	Income						
	(a) Revenue from operations	3,323.04	2,893.99	3,081.04	6,217.03	4,870.09	11,868.01
	(b) Other Income	134.06	153.85	105.42	287.91	97.36	270.20
	Total Income	3,457.10	3,047.85	3,186.46	6,504.95	4,967.45	12,138.21
2	Expenses (a) Cost of Materials consumed (b) Purchase of stock-in-trade	1,680.93	1,490.36	1,540.04	3,171.29	2,653.44	5,765.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense	(65.35) 167.60	36.34 148.53	75.34 141.13	(29.01) 316.13	(383.72) 267.65	146.90 560.16
	(e) Finance costs	5.16	5.13	1.28	10.29	6.48	28.22
	(f) Depreciation and amortisation expense	41.03	40.10	42.32	81.13	83.74	174.09
	(g) Other expenses	1,059.77	874.35	831.14	1,934.11	1,609.33	3,300.62
	Total Expenses	2,889.15	2,594.80	2,631.25	5,483.96	4,236.92	9,975.01
-	Profit/(loss) before exceptional items and tax (1-2)	2,003.13	2,334,60	2,031.23	3,483.90	4,230.32	9,375.01
5	Pronty (loss) before exceptional items and tax (1-2)	567.95	453.04	555.21	1,020.99	730.53	2,163.20
4	Exceptional Item	14.070			HIS VERILLES		Line and an
5	Profit/(loss) before tax (3+4)	567.95	453.04	555.21	1,020.99	730.53	2,163.20
6	Tax Eexpense:		THE RESERVE			TO VILLET S	U.S. Millians
	(a) Current tax	119.00	83.00	123.00	202.00	186.00	558.64
	(b) Deferred tax	28.86	21.95	8.87	50.81	(4.91)	9.95
	Total Tax Expense	147.86	104.95	131.87	252.81	181.09	568.59
7	Profit (Loss) for the period (5±6)	420.09	348.10	423.34	768.18	549.44	1,594.61
8	Other Comprehensive Income (net of tax)	(2.59)	(2.59)	(0.66)	(5.18)	(1.32)	(10.36
9	Total Comprehensive Income for the period (7+8)	417.50	345.51	422.68	763.00	548.12	1,584.25
	Paid up Equity Share Capital (Face value of Rs. 10/-each)	318.00	318.00	318.00	318.00	318.00	318.00
11	Earning Per Shares (Face Value of Rs. 10/- each) (not annualised for interim period) :						
	(a) Basic	13.21	10.95	13.31	24.16	17.28	50.14
	(b) Diluted	13.21	10.95	13.31	24.16	17.28	50.14

Notes:

- 1 These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- 2 The above unaudited financial results for the Quarter ended September 30, 2023 have been reveiwed and recommended by the Audit Committee and approved & taken on records by the Board of Directors at their meeting held on November 03, 2023. The statutory auditors have carried out a "Limited Review" of the unaudited financial results for the Quarter ended September 30, 2023.
- 3 Segment Reporting as defined in IND-AS 108 "Operating Segments" and in opinion of management the Company is primarily engaged in the business of Ball & roller Bearings. All other activity revolve around the main business and as such there is no separate reportable business segment.
- 4 Figures for the previous year have been regrouped, recast and rearranged, wherever necessary.

For Galaxy Bearings Umited

Bharatkumar Ghodasara Wholetime Director DIN: 00032054

Place: Ahmedabad

Date:

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For Galaxy Bearings Ltd.

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Galaxy Bearings Ltd

Statement of Asset and Liability

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(a) Share Capital 318.00 7,891.02 7,891.02 7,891.02 7,891.02				
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-Total outstanding dues of micro and small enterprises 32.39 -Total outstanding dues of creditors other than micro and small enterprises 1,834.38 (iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73		(i) Borrowings	778.88	406.03
-Total outstanding dues of micro and small enterprises 32.39 -Total outstanding dues of creditors other than micro and small enterprises 1,834.38 (iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73		(ii) Trade Payables		
small enterprises 32.39 -Total outstanding dues of creditors other than micro and small enterprises 1,834.38 (iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73	1			
-Total outstanding dues of creditors other than micro and small enterprises 1,834.38 (iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73			32.39	14.50
and small enterprises 1,834.38 (iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73				
(iii) Other Financial Liabilities 37.15 (b) Other Current Liabilities 211.73			1.834.38	1,630.34
(b) Other Current Liabilities 211.73				23.90
	11-1		Y	132.88
				12.78
(d) Current Tax Liabilities (Net) 1.08 Total Current Liabilities 2,895.62	(d)			2,220.49
Total Equity and Liabilities (1+2+3) 11,183.92				9,696.73

For Galaxy Bearings Ltd.

Director

Galaxy Bearings Ltd

	STATEMENT OF CASH FLOW					
	PARTICULARS	30 September 2023		30 September 2022		
	4/16/2018 00 (U.M.) 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20 10.20	Rs.	Rs.	Rs.	Rs.	
A:	Cash from Operating Activities :	200				
	Net Profit before Taxation	String II	1,020.99		730.53	
	Adjustment For :		Down Miles		10 8 11	
	Depreciation	81.13		83.74		
	Net gain on Financial Assets designated at fair value through				V - 7	
LL	profit or loss	(271.04)		(29.52)		
	Net gain on Redumption of Mutual Fund	(12.72)		(3.63)	100 415	
	Interest Paid	10.29		6.48		
	Provision for Bad & Doubtful Debts (ECL)	(0.52)		(0.49)		
	Loss / (Profit) on Sale of Fixed Asset			(0.02)		
	Interest Income	(0.65)		(1.04)		
			(193.52)		55.52	
Mi	Operating Profit Before Working Capital Changes:		827.47		786.09	
	Adjustment For :		e sealed be	2015/21/2		
	Increase/(decrease) in Other Non Current Financial Assets	(2.91)		14.72		
0 8	Increase/(decrease) in Loan	-	7 2 3 4	0.30		
- 17	Increase/(decrease) in Other Non Current Assets	16.44		20.55		
	Decrease/(increase) in inventories	(312.58)		(348.68)		
==	Decrease/(increase) in Trade Receivable	460.61		491.86		
	Increase/(decrease) in Other Current Assets	(328.98)		(148.13)		
-	Decrease/(increase) in Trade Payable	221.93		(35.91)		
3	Increase/(decrease) in Other Current Financial Asset	13.18		- 17		
			TO DESCRIPTION			
	Increase / Decrease in Other Current Financial Liabilities	71.93		9.75		
	Increase/(decrease) in Other Current Liabilities	Herri ser		305.59		
	Impact of Other Comprehensive Income	-		(1.76)		
			139.63		308.29	
	Cash Generated From Operations		967.10		1,094.33	
	Income Tax Paid	(306.70)		(234.85)		
	Interest Paid	(10.29)	(A) (A) (A)	0.52		
T W			(316.99)		(234.33	
	Net Cash From Operating Activities (A)		650.12		860.00	
					500.00	
3:	Cash Flow From Investment Activities :					
	Purchase of Fixed Assets (Including CWIP)	(994.78)		(546.23)		
	Purchase of Investment - Mutual Fund	(368.90)		(764.12)	***************************************	
-	Sales of Investment - Mutual Fund	340.32		533.27		
	Sale of Fixed Assets	310.32		0.03	-	
	Fixed Deposit Matured during the year			(5.00)		
	(Increase)/Decreae in Fixed Deposit			(3.00)		
	Interest Income	(0.32)				
E	Net Cash from Investment Activities (B)	(0.32)	(1,023.68)	0.06	/702.00	
	ince cost from investment Activities (b)		(1,023.66)		(782.00	
:	Cash Flow From Financing Activities :		7.00			
	Proceeds/(Repayment) of Long Term Borrowings					
	Proceeds/(Repayment) of Short Term Borrowings	372.86		E2 1E		
	Net Cash from Financing Activities (C)	312.00	372.86	52.15	F2 4F	
	Net Increase in Cash & Cash Equivalents		-		52.15	
			(0.71)		130.15	
	Cash & Cash Equivalents at the Beginning		9.21		7.90	
	Cash & Cash Equivalents at the End		8.50		138.04	



For Galaxy Bearings Ltd.

Director