



February 9, 2026

**The Deputy Manager**  
Department of Corporate Services  
**BSE Limited**  
P. J. Towers, Dalal Street, Fort  
Mumbai – 400 001

Ref: Scrip Code 531463

Sub: Submission of Unaudited Financial Results for Q3FY26

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December 2025 (Q-III) for the Financial Year ended 31<sup>st</sup> March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.00 Hrs. and concluded at 15.30 Hrs.

Kindly take the same on your record & oblige.

This is for the information of members.

Thanking You,

Yours Faithfully,  
For **GLOBAL INFRATECH AND FINANCE LIMITED**

**V S AMARNATH**  
DIN: 07642585  
**MANAGING DIRECTOR**

Enclosed: a/a

## GLOBAL INFRATECH & FINANCE LIMITED

Regd. Office : F-10-11-12 BSR Arcade, 198, Gandhi Bazaar Main Road, Basavangudi, Bengaluru - 560 004  
CIN : L65921MH1995PLC248335, Email : asianlakcf@gmail.com, Website : www.globalinfrafin.com  
Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2025

Rs. in Lakhs

Sr. No.	Particulars	Three Months ended 31.12.2025	Six Months ended 30.09.2025	Corresponding 3 Months ended 31.12.2024	Nine Months ended 31.12.2025	Corresponding Nine Months ended 31.12.2024	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	0.64	0.58	-	1.21	-	1,894.70
II	Other Income/(Loss)	-	9.36	20.96	11.86	20.96	20.96
III	<b>Total Income (I+II)</b>	<b>0.64</b>	<b>9.94</b>	<b>20.96</b>	<b>13.07</b>	<b>20.96</b>	<b>1,915.66</b>
IV	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.94	1.37	22.37	(1.83)	22.37	2,151.27
	Employees Benefit Expenses	2.40	2.40	-	8.67	-	-
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Legal & Professional Fees	3.90	3.95	17.65	8.68	17.65	22.37
	Other Expenses	12.01	2.56	7.63	15.90	10.81	18.09
	<b>Total Expenses (IV)</b>	<b>19.25</b>	<b>10.28</b>	<b>47.64</b>	<b>31.42</b>	<b>50.83</b>	<b>2,191.73</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(18.61)</b>	<b>(0.34)</b>	<b>(26.69)</b>	<b>(18.35)</b>	<b>(29.87)</b>	<b>(276.07)</b>
VI	Exceptional Items (Refer Note:7)	-	-	51.36	-	51.36	51.36
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(18.61)</b>	<b>(0.34)</b>	<b>(78.05)</b>	<b>(18.35)</b>	<b>(81.24)</b>	<b>(327.43)</b>
VIII	<b>Tax Expenses</b>						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(18.61)</b>	<b>(0.34)</b>	<b>(78.05)</b>	<b>(18.35)</b>	<b>(81.24)</b>	<b>(327.43)</b>
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(18.61)</b>	<b>(0.34)</b>	<b>(78.05)</b>	<b>(18.35)</b>	<b>(81.24)</b>	<b>(327.43)</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	141.44	141.44	2,624.08	141.44	2,624.08	141.44
XIII	Other Equity	-	-	-	1,917.59	-	1,935.94
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>						
	a) Basic	(1.32)	(0.02)	(0.30)	(1.30)	(0.31)	(23.15)
	b) Diluted	(1.32)	(0.02)	(0.30)	(1.30)	(0.31)	(23.15)

**Notes :**

- 1 As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- 2 The financial results for the quarter and 9 months ended 31 December 2025 have been reviewed by the Audit Committee and there after approved and taken on record by the Board of Directors in the irrespective meetings held on 9 February 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and 9 months ended 31 December 2025.
- 3 The Statutory Auditors M/s A H P N and Associates, Chartered Accountants have carried out "Limited Review" for above Financial Results.
- 4 The Unaudited Financial Results have been prepared in accordance with applicable IndAS, including IndAS 34, and in compliance with Regulation 33 of the SEBI(LODR) Regulations, 2015, as amended.
- 5 Previous period figure has been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- 6 The Hon'ble National Company Law Tribunal (Mumbai Bench), vide order dated 25 October 2024, has approved the Resolution Plan for the Company under the Insolvency and Bankruptcy Code, 2016. The Resolution Plan is under implementation, and the accompanying financial results have been prepared giving effect to the said Plan as approved by the NCLT.
- 7 Trading in the Company's equity shares remains suspended pending completion of regulatory compliances and implementation of the approved Resolution Plan. Necessary steps for revocation of suspension are under progress.

Place : Bengaluru  
Date : February 9, 2025

**For Global Infratech & Finance Limited**  
Sd/-  
**V S Amarnath**  
Managing Director

**Independent Auditor's Review Report on unaudited standalone financial results for Global Infratech & Finance Limited the quarter ended 31<sup>st</sup> December 2025 and year to date Unaudited Financial Results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

**The Board of Directors**

**Global Infratech & Finance Limited**

**(Company under implementation of approved Resolution Plan)**

1. We have reviewed the accompanying statement of unaudited financial results of Global Infratech & Finance Limited ('the Company') for the quarter ended 31st December 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors constituted under the Resolution Plan approved by the Hon'ble National Company Law Tribunal (Mumbai Bench) vide order dated 25 October 2024. Our responsibility is to issue a report on these financial results 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 statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and 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 of unaudited financial results, prepared in accordance with the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Emphasis of Matter**

We draw attention to Note No. 7 of the accompanying statement which states that the Hon'ble NCLT (Mumbai Bench), vide its order dated 25 October 2024, has approved the Resolution Plan for the Company under the Insolvency and Bankruptcy Code, 2016. The Resolution Plan is under implementation, and the accompanying financial results have been prepared giving effect to the said Plan as approved by the NCLT. Our conclusion is not modified in respect of this matter.

**Other Matter**

During the review period, the Company paid total remuneration of Rs.2.40 lakhs to its Key Managerial Personnel (KMP), comprising Rs.1.5 lakhs to the Chief Financial Officer (CFO) and Rs.0.9 lakhs to the Company Secretary (CS).

We draw attention to Note No. 8 that trading in the equity shares of the Company continues to remain suspended on the stock exchange(s) pending completion of certain compliances and implementation of the approved Resolution Plan. Our conclusion is not modified in respect of this matter.

For A H P N & Associates

Chartered Accountants

Firm Registration No.: 009452N

  
FCA Navdeep Gupta

Partner

Membership No.: 091938

Place: Delhi

Date: 9<sup>th</sup> Feb 2026

UDIN: 26091938KBRFJW2884

