Global Infratech and Finance Limited
CIN: L16299KA1995PLC214634

August 13, 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 Q1FY27**

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 1st quarter ended on 30th June 2026 (Q-I) for the Financial Year ending 31st March 2027 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 11.00 Hrs. and concluded at 11.45 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**

AMARNATH
SRINIVASALU
VECHAM

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V S AMARNATH
DIN: 07642585
MANAGING DIRECTOR

Enclosed: a/a

Registered Office: F-10-11-12 BSR Arcade, 198, Gandhi Bazaar
Main Road Basavangudi, Bengaluru - 560 004
Tel: +91 80 4954 2185, Email: asianlakcfl@gmail.com; Website: www.globalinfrafin.in

GLOBAL INFRATECH & FINANCE LIMITED

Regd. Office : F-10-11-12 BSR Arcade, 198, Gandhi Bazaar Main Road, Basavangudi, Bengaluru - 560 004

CIN : L16299KA1995PLC214634, Email : asianlakcfl@gmail.com, Website : www.globalinfrafin.com

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2026

(Rs. in Lakhs except earnings per share)

Sr. No.	Particulars	3 Months ended 30th June 2026	Preceeding 3 Months ended 31st March 2026	Corresponding 3 Months ended 30th June 2025	Previous year ended 31st March, 2025
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
I	Revenue from Operations	-	120.00	-	120.00
II	Other Income/(Loss)	26.12	18.07	2.50	31.15
III	**Total Income (I+II)**	**26.12**	**138.07**	**2.50**	**151.15**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	146.86	(4.125)	145.03
	Employees Benefit Expenses	5.40	4.22	3.866	12.89
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-
	Other Expenses	6.22	31.51	1.784	74.65
	Total Expenses (IV)	**11.62**	**182.59**	**1.525**	**232.58**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**14.50**	**(44.51)**	**0.975**	**(81.43)**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**14.50**	**(44.51)**	**0.975**	**(81.43)**
VIII	**Tax Expenses**				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
	Total Tax Expenses (VIII)	**-**	**-**	**-**	**-**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**14.50**	**(44.51)**	**0.975**	**(81.43)**
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	-	-	-	-
	Total other Comprehensive Income (X)	**-**	**-**	**-**	**-**
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**14.50**	**(44.51)**	**0.975**	**(81.43)**
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	141.44	141.44	141.44	141.44
XIII	Other Equity	-			1,712.08
XIV	**Earnings per Share (Face Value of Re 10/- each)**	(not annualized)	(not annualized)	(not annualized)	(annualized)
	a) Basic (₹)	1.03	(3.15)	0.069	(5.76)
	b) Diluted (₹)	1.03	(3.15)	0.069	(5.76)

Notes :

1. The Company operates predominantly within India and accordingly there is no separate geographical segment requiring disclosure under Ind AS 108 – Operating Segments.
The Company has identified Finance & Investments and Biomass as its operating segments. During the year, the Biomass segment remained under development and had not commenced commercial operations. Consequently, no operating revenue was generated from the Biomass segment. Substantially all revenue and operating results for the year relate to the Financing and Investing activities. Accordingly, segment reporting for the quarter is not applicable.

2. The financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 13 August 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 ended 30 June 2026.

3. The financial results for the quarter and year ended 31st March 2026 have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. Figures for the quarters ended 31st March 2026 represents the balancing figures between audited figures for the full financial year and published year to date figures up to the third quarter of the respective financial years.

5. The Statutory Auditors M/s A H P N and Associates, Chartered Accountants have carried out "Limited Review" for above Financial Results.

6. The Unaudited Financial Results have been prepared in accordance with applicable Ind AS, including Ind AS 34, and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

7. Previous period figure has been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

8. 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.

9. The stock comprises equity shares of various companies, which are valued in accordance with the Company's accounting policy at the lower of cost and net realisable value. In respect of shares where trading is presently suspended and an active market is not available, the carrying value has been retained at cost.

10. Earnings per share ("EPS") has been computed in accordance with the requirements of Ind AS 33, after considering the weighted average number of equity shares outstanding during the period, based on the face value of ₹ 10 per equity share.

Place : Bengaluru
Date : August 13, 2026

For Global Infratech & Finance Limited

Sd/-

AMARNATH SRINIVASALU VECHAM

Digitally signed by AMARNATH SRINIVASALU VECHAM
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V S Amarnath
Managing Director
DIN-07642585

Independent Auditor's Review Report on unaudited financial results for Global Infratech & Finance Limited for the quarter ended 30th June 2026 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

1. We have reviewed the accompanying statement of unaudited financial results of Global Infratech & Finance Limited ('the Company') for the quarter ended 30th June, 2026, 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, 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 Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 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.

A H P N & ASSOCIATES
INDIA
FRN : 009452N
New Delhi
Chartered Accountants

A H P N & ASSOCIATES
Chartered Accountants

Emphasis of Matter

We draw attention to Note No. 8 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.

For A H P N & Associates
Chartered Accountants
Firm Registration No.: 009452N

A H P N & ASSOCIATES INDIA FRN : 009452N New Delhi Chartered Accountants

FCA Navdeep Gupta
Partner
Membership No.: 091938
Place: Delhi
Date: 13th August, 2026
UDIN: 26091938DUBIMP5536

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