



May 26, 2026

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

Ref: Scrip Code BSE: 531463

Sub: Submission of Q4FY26 Audited Financial Results along with Audit Report by Statutory Auditors

Respected Sir or Madam,

With reference to the above and in order to comply with Clause 41 of Listing Agreement, we are enclosing with this letter, Audited Financial Results for the 4th quarter and financial year ending on 31st March 2026 together with Cash Flow Statement and Statement of Assets & Liabilities as well as Audit Report by Statutory Auditors.

The meeting was commenced from 11.20 Hrs. and concluded on 12.45 Hrs.

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



May 26, 2026

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

Ref: Scrip Code 531463

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

It is hereby declared and confirmed that the Auditors' Report on Un-Audited Financial Results of the Company for the quarter and year ended 31st March 2026 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

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

V S AMARNATH
DIN: 07642585
MANAGING DIRECTOR

Independent Auditor's Report on Quarterly and Year to date audited results as on 31st March 2026 of M/s GLOBAL INFRATECH & FINANCE LIMITED Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
Global Infratech & Finance Limited

Opinion

We have audited the accompanying Statement of Financial Results of M/s Global Infratech & Finance Limited ("the Company") for year ended 31st March, 2026 (The Statement) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results,

- i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015; as amended; and
- ii) Gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there under, and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31st 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to:

- i. As per Note no. 5 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 opinion is not modified in respect of this matter.
- ii. As per Note no. 7 of the accompanying statement which states that Stock-in-trade which includes certain illiquid / suspended securities or which recent market quotations or active trading data are unavailable. Accordingly, such securities have been valued based on the latest available financial information in the public domain, and are carried at lower of cost or net realizable value, as considered appropriate by the management.

Our opinion is not modified in respect of these matters.



Responsibilities of Management and those charged with Governance for Annual Financial Results

This Statement, which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31st 2026, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31st 2026, that gives a true and fair view of the Net Loss and the other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error in preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

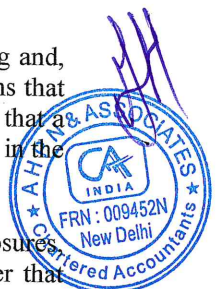
Auditor's Responsibility

Audit of the Financial Results for the year ended March 31st, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31st, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit we also: -

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error/ as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in:

- i. Planning the scope of our audit work and in evaluating the results of our work; and
- ii. To evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the Audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Others Matters

We drew attention that:

- i) The Statement includes the results for the Quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.
- ii) The Annual Financial Result dealt with by this report has been prepared for the express purpose of filing with stock Exchange. These Results are based on and should be read with the Audited Financial Statements of the Company for the year ended 31st March, 2026 on which we issued an unmodified audit opinion vide our report dated 26.05.2026.
- iii) We draw attention to the fact that the corresponding financial results for the year ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards included in the Statement, have been reviewed/audited by the predecessor auditor, who has expressed an unmodified opinion vide report dated 21st May, 2025.

For A H P N and Associates

Chartered Accountants

FRN: 009452N



CA Navdeep Gupta

Partner

M.No. : 091938

Place : New Delhi

Dated : 26th May 2026

UDIN : 26091938PPH2ND2633

GLOBAL INFRA TECH & FINANCE LIMITED

Regd. Office : Office No. F-10, 11 & 12, 1st Floor, BSR Arcade, 198,
Gandhi Bazaar, Basavanagudi, Bangalore, Karnataka, India, 560004

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

Statement of Audited Financial Results for the Quarter/ Year ended 31st March, 2026

Rs. in Lakhs except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3 Months ended 31.03.2026	Preceeding 3 Months ended 31.12.2025	Corresponding 3 Months ended 31.03.2025	12 Months ended 31.03.2026	Previous year ended 31.03.2025
		Audited (Refer Note 3)	Unaudited	Audited (Refer Note 3)	Audited	Audited
I	Revenue from Operations	120.00	-	1,894.70	120.00	1,894.70
II	Other Income/(Loss)	18.07	0.64	-	31.15	20.96
III	Total Income (I+II)	138.07	0.64	1,894.70	151.15	1,915.66
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	146.86	0.94	2,128.90	145.03	2,151.27
	Employees Benefit Expenses	4.22	2.40	0.60	12.89	0.60
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	31.51	15.91	11.40	74.65	39.86
	Total Expenses (IV)	182.59	19.25	2,140.90	232.58	2,191.73
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(44.51)	(18.61)	(246.20)	(81.43)	(276.07)
VI	Exceptional Items	-	-	-	-	51.36
VII	Profit / (Loss) before Tax (V-VI)	(44.51)	(18.61)	(246.20)	(81.43)	(327.43)
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	-	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(44.51)	(18.61)	(246.20)	(81.43)	(327.43)
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)	(44.51)	(18.61)	(246.20)	(81.43)	(327.43)
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	141.44	141.44	141.44	141.44	141.44
XIII	Other Equity				1,712.08	1,794.51
XIV	Earnings per Share (Face Value of Re 10/- each)					
	a) Basic	(3.15)	(1.32)	(17.41)	(5.76)	(23.15)
	b) Diluted	(3.15)	(1.32)	(17.41)	(5.76)	(23.15)

See the accompanying notes to the financial results



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SRINIVASALU VECHAM

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DN: cn=AMARNATH SRINIVASALU VECHAM, o=GLOBAL INFRA TECH & FINANCE LIMITED, ou=GLOBAL INFRA TECH & FINANCE LIMITED, email=amarnath.vecham@globalinfrafin.in, c=IN

GLOBAL INFRATECH & FINANCE LIMITED
(Formerly Known as ASIANLAK CAPITAL & FINANCE LIMITED)
(CIN: L16299KA1995PLC214634)
BALANCE SHEET AS AT 31ST MARCH 2026

(Amount In INR Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
I. ASSETS		
(A) Non-Current Assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	1.94	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other Non Current Assets	-	0.66
Total Non-Current Assets	1.94	0.66
(B) Current Assets		
(a) Inventories	50.71	195.75
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	1,227.79	1,894.70
(iii) Cash and Cash Equivalents	2.01	0.01
(iv) Bank balances other than(iii) above	644.90	3.20
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	88.97	1.30
Total Current Assets	2,014.38	2,094.96
Total Assets	2,016.33	2,095.62
II. EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity Share Capital	141.44	141.44
(b) Other Equity	1,712.08	1,794.51
Total Equity	1,853.52	1,935.94
(B) Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	159.43	154.43
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises; and	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv) Other financial liabilities (other than those specified in item (b) to be specified)	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	-	0.82
(d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	159.43	155.24
(C) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises; and	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	0.95	3.47
(iv) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other Current Liabilities	2.43	0.97
(c) Provisions	-	-
(d) Current Tax Liabilities (net)	-	-
Total Current Liabilities	3.38	4.44
Total Equity and Liabilities	2,016.33	2,095.62

See the accompanying notes to the financial results



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GLOBAL INFRA TECH & FINANCE LIMITED
(Formerly Known as ASIANLAK CAPITAL & FINANCE LIMITED)
(CIN: L16299KA1995PLC214634)
CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL 2025 TO 31ST MARCH 2026

(Amount In INR Lakhs)

Particulars	For the Period Ended 31st March 2026	For the Year Ended 31st March 2025
1 CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax & Extra-Ordinary Items	(81.43)	(276.07)
Adjustments for Non Cash and Non Operating Items		
Prior Period Adjustment	(0.99)	
Transfer to Capital reserve	-	2,597.65
Sundry Balances Written Off	(3.45)	-
Interest Income	(3.67)	-
Operating Profit Before Working Capital Changes (i)	(89.54)	2,321.58
<u>Adjustments for Working Capital Changes</u>		
(Decrease) / Increase in Short Term Borrowings	-	(67.69)
(Decrease) / Increase in Trade Payables	(2.52)	(25.67)
(Decrease) / Increase in Other Current Liabilities	4.10	(0.34)
(Increase) / Decrease in Trade Receivables	666.91	(1,894.70)
(Increase) / Decrease in Inventories	145.03	2,151.27
(Increase) / Decrease in Other Current Assets	(87.66)	-
(Increase) / Decrease in Other Non Current Assets	0.66	(0.11)
Cash Generated from Operations (ii)	636.97	2,484.34
Less: Taxes Paid (iii)	-	-
Extra-Ordinary Items (iv)	-	51.36
Cash Generated from Operating Activities {(ii)-(iii)-(iv)} (A)	636.97	2,432.98
2 CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments, Capital WIP	(1.94)	-
Proceeds from Sale of Property, Plant & Equipments	-	-
Interest Income	3.67	-
Cash Generated from Investing Activities (B)	1.73	-
3 CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity Share Capital	-	(2,482.65)
Increase/(Decrease) in Short Term Borrowings	-	-
Increase/(Decrease) in Long Term Borrowings	5.00	-
(Increase)/Decrease in Short Term Loans & Advances	-	-
Cash Generated from Financing Activities (C)	5.00	(2,482.65)
NET INCREASE/ DECREASE IN CASH (A)+(B)+(C)	643.70	(49.67)
CASH AND CASH EQUIVALENTS		
Opening Cash & Cash Equivalents	3.21	52.88
Closing Cash & cash Equivalents	646.91	3.21

See the accompanying notes to the financial results



