



Global Infratech and Finance Limited

CIN:L65921MH1995PLC248335

Regd. Office: A-401, Pearl Arcade, Opp. P. K. Jewellers, Dawood Baug Lane,
Off. J P Road, Andheri (W), Mumbai – 400 066
Tel: +91 22 26783178, Email: asianlakcfl@gmail.com, Web: globalinfrafin.in

May 21, 2025

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 Q4FY25 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 2025 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 12.05 Hrs.

This is for the information of members.

Thanking You,

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

MOHIT BAJAJ
DIN: 05187542
MANAGING DIRECTOR

Enclosed: a/a



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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 2025 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**

MOHIT BAJAJ
DIN: 05187542
MANAGING DIRECTOR

GLOBAL INFRATECH & FINANCE LIMITED

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Statement of Audited Financial Results for the Quarter & Year ended 31st March 2025

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2025	3 Months ended 31.12.2024	Corresponding 3 Months ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	1,894.699	–	–	1,894.699	–
II	Other Income/(Loss)	0.000	20.956	–	20.956	–
III	Total Income (I+II)	1,894.699	20.956	–	1,915.655	–
IV	Expenses					
	Cost of Material Consumed	–	–	–	–	–
	Purchases	–	–	–	–	–
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	2,128.900	22.366	–	2,151.266	(59.060)
	Employees Benefit Expenses	–	–	–	–	–
	Finance Costs	–	–	–	–	–
	Depreciation & Amortization Expenses	–	–	–	–	–
	Professional Fees (NCLT Expenses)	4.720	17.650	–	22.370	–
	Other Expenses	7.276	7.627	0.964	18.088	20.763
	Total Expenses (IV)	2,140.896	47.643	0.964	2,191.724	(38.297)
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(246.196)	(26.687)	(0.964)	(276.069)	38.297
VI	Exceptional Items	–	51.365	–	51.365	–
VII	Profit / (Loss) before Tax (V-VI)	(246.196)	(78.052)	(0.964)	(327.434)	38.297
VIII	Tax Expenses					
	Current	–	–	–	–	–
	Deferred Tax	–	–	–	–	–
	Total Tax Expenses (VIII)	–	–	–	–	–
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(246.196)	(78.052)	(0.964)	(327.434)	38.297
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)	(246.196)	(78.052)	(0.964)	(327.434)	38.297
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	141.438	2,624.080	2,624.080	141.438	2,624.080
XIII	Other Equity	–	–	–	1,794.507	(475.706)
XIV	Earnings per Share (Face Value of Re 10/- each)					
	a) Basic	(17.407)	(0.297)	(0.004)	(23.150)	0.146
	b) Diluted	(17.407)	(0.297)	(0.004)	(23.150)	0.146

Notes :

- 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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 21, 2025.
- Previous period figure have been regrouped/rearranged wherever necessary.
- During the Quarter, the effect of Capital reduction as well as Capital infused by new Promoters, have been give as per NCLT Order.
- Extra-Ordinary Items consists of GST Claim filed by department and approved by as per approved NCLT Resolution Plan.
- The Statutory Auditors have carried Limited Audit of above Financial Results.
- Figures for the quarters ended 31st March 2025 and 31st March 2024 as reported in these financial results, are the balancing figures between audited full financial figures in respect of the years and the published year to date figures up to the end of the third quarter of the respective financial years.

For Global Infratech & Finance Limited

Sd/-

Mohit Bajaj

Managing Director

Place :Mumbai

Date: May 21, 2025

GLOBAL INFRATECH & FINANCE LIMITED
Statement of Assets & Liabilities as at 31st March 2025

Rs. In Lakhs

Particulars	As At	
	31st Mar 2025	31st Mar 2024
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	-	-
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	0.660	0.660
Other Non-Current Assets	-	-
Total Non-Current Assets ...	0.660	0.660
Non-Current Financial Assets	-	-
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Current Assets		
Inventories	195.745	2,347.011
Financial Assets		
Trade Receivable	1,894.699	-
Cash & Cash Equivalents	0.010	0.010
Bank Balances	3.203	52.871
Short Term Loans & Advances	1.198	1.198
Other Financial Assets	-	-
Other Current Assets	0.107	-
Total Non-Current Assets ...	2,094.962	2,401.090
Total Assets	2,095.623	2,401.751
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	141.438	2,624.083
Other Equity	1,794.507	(475.706)
Money Received against Share Warrants	-	-
Total Equity ...	1,935.945	2,148.377
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.816	0.816
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.816	0.816
Current Liabilities		
Financial Liabilities	110.000	-
Short Term Borrowings	44.427	222.113
Trade Payables	3.465	29.135
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	0.970	1.310
Total Current Liabilities ...	158.862	252.557
Total Liabilities	159.678	253.373
Total Equity & Liabilities	2,095.623	2,401.751

GLOBAL INFRATECH & FINANCE LIMITED
Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2025

(In Rs)

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
<u>Cash Flow from Operating Activities</u>		
<i>Net Profit before tax and extraordinary Items</i>	(327.434)	38.297
<i>Adjustments for</i>		
Interest Received	-	-
Capital Reserve on account of Capital Reduction	2,597.645	-
Depreciation	-	-
<i>Operating profit before working capital changes</i>	2,270.211	38.297
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Borrowing	(67.686)	(3.250)
Decrease / (Increase) in Trade Payable	(25.669)	-
(Decrease) / Increase in Other Current Liabilities	(0.340)	(0.140)
(Decrease) / Increase in Short Term Provision	-	-
Decrease / (Increase) in Non Current Investment	-	-
Decrease / (Increase) Long Term Loan & Advances	-	-
Decrease / (Increase) Trade Receivable	(1,894.699)	-
Decrease / (Increase) in Inventories	2,151.266	(59.060)
Decrease / (Increase) Short Term Loan & Advances	-	-
(Decrease) / Increase in Other Current Assets	(0.107)	-
<i>Cash Generated from operations</i>	2,432.976	(62.450)
Tax Expenses	-	-
Extra-Ordinary Items	-	-
<i>Net Cash From Operating Activities</i>	2,432.976	(62.450)
<u>Cash Flow From Investing Activities</u>		
Net Purchase of Fixed Assets	-	-
Sale of Investment	-	-
Sale of Fixed Assets	-	-
<i>Net Cash from Investing Activities</i>	-	-
<u>Cash Flow From Financing Activities</u>		
Interest Income / (Expense)	-	-
Proceeds from issue of Share Capital	-	-
Reduction of Equity Share Capital	(2,597.645)	-
Issue of Equity Share Capital	115.000	-
<i>Net Cash used in Financing Activities</i>	(2,482.645)	(24.153)
<i>Net Increase in Cash & Cash Equivalents</i>	(49.669)	24.149
<i>Opening Balance of Cash & Cash Equivalents</i>	52.881	77.030
<i>Closing Balance of Cash & Cash Equivalents</i>	3.212	52.881

Independent Auditor's Report on Quarterly Financial Results and Year ended 31.03.2025 Results of GLOBAL INFRATECH & FINANCE LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Members of
GLOBAL INFRATECH & FINANCE LIMITED

Opinion on Annual Standalone Financial Results

We have audited the accompanying Standalone Annual Financial Results of **Global Infratech & Finance Limited** ("the Company") for year ended 31st March 2025 and the Statements of Assets and Liabilities and Statement of Cash Flow as at and for the year ended on that day attached herewith, 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 standalone annual financial results,

- i. Presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting standards prescribed under section 133 of the Companies Act, 2013 (The "Act") and other accounting principles generally accepted in India of the Net Profit and other comprehensive Profit and other financial information of the Company for the year ended 31st March 2025 and the Statement of Assets and Liabilities and the Statement of cash Flow as at and for the year ended on that day.

Basis of Opinion on Annual Standalone Financial Results

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 Standalone 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 Standalone 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.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of Standalone Annual Financial Statements. The Company's Management and the Board of Directors are responsible for the preparation of these Standalone Annual Financial Results that give a true and fair view of the net profit and other comprehensive Profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Financial Results by the Directors of the Company, as aforesaid.

In preparing the standalone annual 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 Company's financial reporting process

Auditors' Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are 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

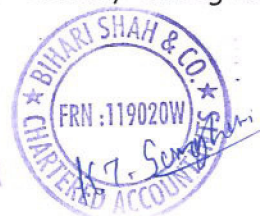


from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation

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

The standalone Annual Financial Results include the results for the quarter ended 31st March 2025, being the balancing figure between the 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.

The Annual Financial Result dealt with by this report has been prepared for the express purpose of filling 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, 2025 on which we issued an unmodified audit opinion vide our report dated 21.05.2025.

For BIHARI SHAH & CO.

Chartered Accountants

FRN- 119020W

K. T. Sanghavi



Kunal T. Sanghavi

Partner

Membership No: 173487

UDIN: 25173487BMGYZA5319

Place: Ahmedabad

Date: 21.05.2025