November 4, 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 Q2FY27**

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 2nd quarter ended on 30th Sept 2026 (Q-II) for the Financial Year ending on 31st March 2027 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 11.00 Hrs. and concluded at 11.58 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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DN: cn=AMARNATH SRINIVASALU VECHAM, c=IN, st=Karnataka, o=Personal, title=4384, serialNumber=f5b3987fe0c38c2753448c03d54c40c1888b28c49e538fc12cf017859551f69
Date: 2026.11.04 12:00:33 +05'30'

V S AMARNATH
DIN: 07642585
MANAGING DIRECTOR

Enclosed: a/a

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

1. We have reviewed the accompanying statement of unaudited financial results of Global Infratech & Finance Limited ('the Company') for the quarter ended 30th September, 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.

AHPN & ASSOCIATES INDIA FRN : 009452N New Delhi Chartered Accountants

Branch Office : 487/40, 2nd Floor, Gopal Tower, Near Metro Station, Peeragarhi, New Delhi-110087
Ph.: +91-11-25270173, +91-11-25255200 Mobile : +91-9810343503
E-mail : ngaoffice@gmail.com website : www.ahpnindia.com
Head Office : 128A, Best Business Park Netaji Subhash Place, Pitampura Delhi-110034

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
FRN : 009452N
New Delhi
Chartered Accountants

FCA Navdeep Gupta
Partner
Membership No.: 091938
Place: Delhi
Date: 04/11/2026
UDIN: 26091938BKYFUE3762

GLOBAL INFRATECH & FINANCE LIMITED

F-10-11-12 BSR Arcade, 198, Gandhi Bazaar, Main Road Basavangudi, Bengaluru - 560004
CIN : L16299KA1995PLC214634, Email : asianlakcfl@gmail.com, Website : www.globalinfrafin.in

Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2026

Rs. in Lakhs except EPS

Sr. No.	Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Half Year ended 30.09.2026	Half Year ended 30.09.2025	Previous year ended 31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	0.58	-	0.58	120.00
II	Other Income/(Loss)	2.39	26.12	9.36	28.50	11.86	31.15
III	**Total Income (I+II)**	**2.39**	**26.12**	**9.94**	**28.50**	**12.44**	**151.15**
IV	**Expenses**						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	1.37	-	(2.76)	145.03
	Employees Benefit Expenses	6.21	5.40	2.40	11.61	6.27	12.89
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-		-	-	-
	Other Expenses	10.28	6.22	6.51	16.50	8.67	74.64
	Total Expenses (IV)	**16.49**	**11.62**	**10.28**	**28.11**	**12.18**	**232.56**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**(14.10)**	**14.50**	**(0.34)**	**0.40**	**0.26**	**(81.42)**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**(14.10)**	**14.50**	**(0.34)**	**0.40**	**0.26**	**(81.42)**
VIII	**Tax Expenses**						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	**-**	**-**	**-**	**-**	**-**	**-**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**(14.10)**	**14.50**	**(0.34)**	**0.40**	**0.26**	**(81.42)**
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)**	**(14.10)**	**14.50**	**(0.34)**	**0.40**	**0.26**	**(81.42)**
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	141.44	141.44	141.44	141.44	141.44	141.44
XIII	Other Equity	-			1,712.69	1,794.20	1,712.08
XIV	**Earnings per Share (Face Value of Re 10/- each)**	(not annualized)	(not annualized)	(not annualized)	(not annualized)	(not annualized)	(annualized)
	a) Basic	(1.00)	1.03	(0.02)	0.03	0.02	(5.76)
	b) Diluted	(1.00)	1.03	(0.02)	0.03	0.02	(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 period under review, 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 September 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 04 November 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 September 2026.
3. The financial results for the 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.

AMARNATH SRINIVASALU VECHAM
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For Global Infratech & Finance Limited
Sd/-
VS Amarnath
Managing Director
DIN : 07642585

Place : Bengaluru
Date : November 04, 2026

A H P N & ASSOCIATES
INDIA
FRN : 020452N
New Delhi
Chartered Accountants

GLOBAL INFRATECH & FINANCE LIMITED
Statement of Assets And Liabilties as at 30th September 2026

	Particulars	As at 30.09.2026 (Un-Audited)	As at 31.03.2026 (Audited)
I.	**Assets**		
(A)	**Non-Current Assets**		
(a)	Property, Plant and Equipment		
(b)	Capital work-in-progress	83.81	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	-	-
	Total Non-Current Assets	**83.81**	**1.94**
(B)	**Current Assets**	-	-
1	Inventories	50.71	50.71
2	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	721.36	1,227.79
	(iii) Cash and Cash Equivalents	259.73	646.91
	(iv) Loans and Advances	-	-
	(v) Others (to be specified)	-	-
3	Current Tax Assets (net)	-	-
4	Other Current Assets	741.11	88.97
	Total Current Assets	**1,772.91**	**2,014.38**
	Total Assets	**1,856.72**	**2,016.33**
II.	**Equity and Liabilities**		
(A)	**Equity**		
1	Equity Share Capital	141.44	141.44
2	Other Equity	1,712.69	1,712.08
	Total Equity	**1,854.13**	**1,853.52**
	Liabilities		
(B)	**Non-Current Liabilities**	-	-
(a)	Financial Liabilities	-	-
	(i) Borrowings	-	159.43
	(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)	-	-
(d)	Other Non Current Liabilities	-	-
	Total Non-Current Liabilities	**-**	**159.43**
(C)	**Current Liabilities**	-	-
(a)	Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	-
	(a) Total dues of micro enterprises and small enterprises	-	-
	(b) Total dues of creditors other than micro enterprises and small enterprises	-	0.95
	(iv) Other financial liabilities		
	(other than those specified in item (c)	-	-
(b)	Other Current Liabilities	2.59	2.43
(c)	Provisions	-	-
(d)	Current Tax Liabilities (net)	-	-
	Total Current Liabilities	**2.59**	**3.38**
	Total Equity and Liabilities	**1,856.72**	**2,016.33**

AHPN & ASSOCIATES CA INDIA FRN : 009452N New Delhi Chartered Accountants

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Global Infratech & Finance Limited

Cash Flow Statement for the Half Year Ended 30th September 2026

(Rs. In Lakhs)

Particulars		Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)
Cash Flow from/(used in) Operating Activities			
Profit before Tax		0.40	0.26
Adjustment for:			
Sundry Debit Balance Written Off		0.20	(3.45)
Interest Income		(9.95)	-
Depreciation and Amortization		-	-
Operating Profit before Working Capital Changes		**(9.35)**	**(3.19)**
Movement in Working Capital:			
Adjustments for			
Decrease/(Increase) In Inventories		-	(2.76)
Decrease/(Increase) In Long Term Loan & Advances		-	-
Decrease/(Increase) in Trade Receivable		506.44	282.08
Decrease/(Increase) in Short Term Loan & Advances		-	-
Decrease/(Increase) in Other Current Assets		(652.14)	(29.97)
Increase/(Decrease) in Trade Payables		(0.95)	(2.98)
Increase/(Decrease) in Borrowings		-	-
Increase/(Decrease) in Financial Liabilities		-	-
Increase/(Decrease) in Other Current Liabilities		0.16	3.29
		(146.48)	**249.66**
Cash Generated/(used) in Operations	**(A)**	**(155.84)**	**246.47**
Cash Flow from/(used) Investing Activities			
Purchase of Property, Plant & Equipments, Capital WIP		(81.87)	-
Proceeds from Sale of Property, Plant & Equipments		-	-
(Purchase)/Sale of Investments		-	-
Interest Income		9.95	
	(B)	**(71.92)**	**-**
Cash Flow from/(used) Financing Activities			
Proceeds from issue of Equity Share Capital		-	-
Proceeds from/Repayment of Share Capital		-	-
Increase/(Decrease) in Securities Premium		-	-
Increase/(Decrease) in Short Term Borrowings		-	-
Increase/(Decrease) in Long Term Borrowings		(159.43)	5.00
(Increase)/Decrease in Short Term Loans & Advances		-	-
Cash Generated/(used) in Investing Activities	**(B)**	**(159.43)**	**5.00**
Net Increase/(decrease) in Cash and Cash Equivalents	**(A+B)**	**(387.18)**	**251.47**
Total Cash and Cash Equivalent at beginning of year		646.91	3.21
Total Cash and Cash Equivalent at end of year		259.73	254.68



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