November 21, 2024

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 Q4FY24 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 ended on 31st March 2024 together with Cash Flow Statement and Statement of Assets & Liabilities as well as Audit Report by Statutory Auditors.

The meeting was commenced from 9.30 Hrs. and concluded on 11.15 Hrs.

This is for the information of members.

Thanking You,

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

Pradeep Kumar Asoolal Bissa

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Date: 2024.11.21 11:23:13 +05'30'

PRADEEP KUMAR ASOOLAL BISSA
DIN: 07361524
Suspended MANAGING DIRECTOR

Enclosed: a/a

November 21, 2024

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 2024 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**

Pradeep Kumar Asoolal Bissa

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PRADEEP KUMAR ASOOLAL BISSA
DIN: 07361524
Suspended MANAGING DIRECTOR

GLOBAL INFRATECH & FINANCE LIMITED

Regd. Office : Office No 16, Ground Floor , Rukumani Purushottam, Plot No 21, Andheri West, Mumbai-400058

CIN : L65921MH1995PLC248335, Email : asianlakcfl@gmail.com, Website : www.globalinfrafin.com

Statement of Audited Financial Results for the Quarter & Year ended 31st March 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2024	3 Months ended 31.12.2023	Corresponding 3 Months ended 31.03.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	493.765
II	Other Income/(Loss)	-	-	-	-	-
III	**Total Income (I+II)**	**-**	**-**	**-**	**-**	**493.765**
IV	**Expenses**					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	186.646
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	945.627	(59.060)	1,568.337
	Employees Benefit Expenses	-	-	-	-	0.025
	Finance Costs	-	-	-	-	6.341
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	0.964	4.137	(3.247)	20.763	95.903
	Total Expenses (IV)	**0.964**	**4.137**	**942.379**	**(38.297)**	**1,857.251**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**(0.964)**	**(4.137)**	**(942.379)**	**38.297**	**(1,363.487)**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**(0.964)**	**(4.137)**	**(942.379)**	**38.297**	**(1,363.487)**
VIII	**Tax Expenses**					
	Current	-	-	-	0.745	0.745
	Deferred Tax	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	**0.745**	**0.745**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**(0.964)**	**(4.137)**	**(942.379)**	**39.042**	**(1,362.741)**
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)**	**(0.964)**	**(4.137)**	**(942.379)**	**39.042**	**(1,362.741)**
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	2,624.080	2,624.080	2,624.080	2,624.080	2,624.080
XIII	Other Equity				(475.706)	(514.002)
XIV	**Earnings per Share (Face Value of Re 10/- each)**					
	a) Basic	(0.004)	(0.016)	(3.591)	0.149	(5.193)
	b) Diluted	(0.004)	(0.016)	(3.591)	0.149	(5.193)

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. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 21, 2024.
3. Previous period figure have been regrouped/rearranged wherever necessary.
4. The Statutory Auditors have carried Limited Review for above Financial Results.
5. Figures for the quarters ended 31st March 2024 and 31st March 2023 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/-

Pradeep Kr. A. Bissa

Suspended Managing Director

Place :Mumbai

Date: November 21, 2024

Pradeep Kumar Asoolal Bissa

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GLOBAL INFRATECH & FINANCE LIMITED

Statement of Assets & Liabilities as at 31st March 2024

Rs. In Lakhs

Particulars	As At	
	31st Mar 2024	31st Mar 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinary	-	-
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	2,347.011	2,287.952
Financial Assets		
Current Investments	-	-
Cash & Cash Equivalents	0.010	0.710
Bank Balances	52.871	76.324
Short Term Loans & Advances	1.198	-
Other Financial Assets	-	-
Other Current Assets	-	1.198
Total Non-Current Assets ...	**2,401.090**	**2,366.184**
Total Assets	**2,401.751**	**2,366.844**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,624.083	2,624.083
Other Equity	(475.706)	(514.002)
Money Received against Share Warrants	-	-
Total Equity ...	**2,148.377**	**2,110.081**
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		
Short Term Borrowings	222.113	225.363
Trade Payables	29.135	29.135
Other Financial Liabilities	-	-
Short Term Provisions		
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	1.310	1.450
Total Current Liabilities ...	**252.557**	**255.947**
Total Liabilities	**253.373**	**256.763**
Total Equity & Liabilities	**2,401.751**	**2,366.844**

Pradeep Kumar
Asoolal Bissa

GLOBAL INFRATECH & FINANCE LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2024

(In Rs)

Particulars	31.03.2024	31.03.2023
Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	***38.297***	***(1,362.741)***
Adjustments for		
Interest Received	-	-
Depreciation	-	-
Loss on Sale of Investment	-	90.000
Bad debts Written off	-	-
Sundry Debit Balance Written Off	-	-
Share Issue expenses Written off	-	-
Operating profit before working capital changes	***38.297***	***(1,272.741)***
Adjustments for Working Capital Changes		
Decrease / (Increase) in Borrowing	(3.250)	86.341
Decrease / (Increase) in trde payable	-	(335.464)
(Decrease) / Increase in Other Current Liabilities	(0.140)	0.510
(Decrease) / Increase in short term provision		
Decrease / (Increase) in Non Current Investment	-	-
Decrease / (Increase) Long Term Loan & Advances	-	0.500
Decrease / (Increase) trade receivable	-	-
Decrease / (Increase) in Inventories	(59.060)	1,568.337
Decrease / (Increase) Short Term Loan & Advances	-	16.670
(Decrease) / Increase in Other Current Assets	-	-
Cash Generated from operations	***(62.450)***	***1,336.893***
Income tax earlier year	***-***	***-***
Extra-Ordinary Items	-	-
Net Cash From Operating Activities	***(62.450)***	***1,336.893***
Cash Flow From Investing Activities		
Net Purchase of Fixed Assets	-	-
Sale of Investment	-	10.000
Sale of Fixed Assets	-	-
Net Cash from Investing Activities	***-***	***10.000***
Cash Flow From Financing Activities		
Interest Income / (Expense)	-	-
Extraordinary Items	-	-
Net Cash used in Financing Activities	**(24.153)**	**74.152**
Net Increase in Cash & Cash Equivalents	**24.153**	**(74.152)**
Opening Balance of Cash & Cash Equivalents	**77.034**	**2.882**
Closing Balance of Cash & Cash Equivalents	52.881	77.034

Pradeep Kumar Asoolal Bissa

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Bihari Shah & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,

Board of Directors

GLOBAL INFRATECH & FINANCE LIMITED

Mumbai

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **GLOBAL INFRATECH & FINANCE LIMITED** (the company) for the quarter ended 31/03/2024 and the year to date results for the period from 01/04/2023 to 31/03/2024, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quater ended 31/03/2024 as well as the year to date results for the period from 01/04/2023 to 31/03/2024.

Basis for 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 Standalone 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.

Our opinion is not modified in respect of this matter.

BIHARI SHAH & CO. * CHARTERED ACCOUNTANTS * FRN : 120220W

4th Floor, 408 To 411, Vraj Valencia, B/h Mahindra Show Room, Nr. Sola Flyover, S.G. Highway, Ahmedabad - 380060. Tel. No.: +91 93281 61032 • Email : biharishahandco@gmail.com

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 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 and related disclosures made by the Board of Directors.
- 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 Company's ability to continue as a going concern. 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 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.

For BIHARI SHAH & CO.
Chartered Accountants
Firm Registration No.119020W



K.T. Sanghavi

Kunal T Sanghavi
Partner
Membership No. 173487
UDIN: 24173487BKADSF8382

Place: Ahmedabad
Date : 24.10.2024