



AGI INFRA LIMITED.

(BUILDERS & DEVELOPERS)

CIN : L45200PB2005PLC028466

SCO 1-5, Urbana, Jalandhar Heights II, Jalandhar - 144022, Punjab
Phone : 0181-2986844 | 0181-2921991 | accounts@agiinfra.com, gi_builders@Yahoo.co.in
info@agiinfra.com | www.agiinfra.com

Date:29.05.2025

To, The Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Scrip Code: 539042	To, The General Manager-Listing Department The National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol:AGIIL
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on May 29, 2025

The meeting of the Board of Directors of the Company was held today i.e on Thursday, May 29, 2025 at the registered office of the company situated at SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar, Punjab-144022 inter alia, to transact the following businesses:

1. Considered and approved the Audited Financial Results (Consolidated and Standalone) for the quarter and year ended March 31, 2025 and Auditors' Report thereon.
2. Approved the appointment of M/s M.L Arora & Associates Practicing Company Secretaries, Ludhiana, as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30 subject to the approval of the shareholders of the Company at the ensuing Annual General Meeting.
3. Approved the re-appointment of M/s Ashwani Kant & Associates, Chartered Accountants, Jalandhar as Internal Auditor of the Company for the Financial Year 2025-26.
4. Approved the re-appointment of M/s Khushwinder Kumar & Co, Cost Accountants, Jalandhar as Cost Auditors of the Company for the Financial Year 2025-26.
5. Approved the contents of circular or circular in the form of advertisement (DPT-1) for inviting Deposits as per Companies Act, 2013.
6. Updation of Board Policies.

The Board Meeting Commenced at 4:00 P.M and Concluded at 05:05 P.M.

This is for your information and record.

Thanking you.

FOR AGI INFRA LIMITED

Aarti Mahajan Digitally signed by Aarti Mahajan
Date: 2025.05.29 17:26:09 +05'30'

Aarti Mahajan
(Company Secretary and
Compliance Officer)
M.No. A38396

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
AGI Infra Limited

Report on audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of the AGI Infra Limited (hereinafter referred to as the "Holding Company") and its subsidiary (holding company and its subsidiary together referred to as "the Group") for the quarter and the year ended March 31, 2025 attached herewith ("the Statement"), being submitted by the holding 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, the consolidated financial results:

- i) Includes the financial results of the following entity:
AGI Cold Chain Private Limited
- ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) give 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 thereunder and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

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 as amended (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 consolidated financial results under the provisions of the Companies Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on Consolidated Financial Results.



Management's Responsibilities for the Standalone Financial Results

This Consolidated Financial Results has been prepared on the basis of the annual consolidated financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the 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. The respective Board of Directors of the Companies included in the group are responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the consolidated financial results. Further in terms of the provisions of the Act, the respective Management and Board of Directors of the Companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud Or error.

In preparing the consolidated financial results, the Board of Directors of the Companies included in the Group are responsible for assessing the ability to continue as a going concern of the Group, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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.
- Evaluate the appropriateness and reasonableness of disclosures made by Board of Directors in terms of the requirements specified under regulations 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 Group 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatement in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledge user of the Annual Consolidated 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 Consolidated Financial Results.



We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The consolidated Financial Results include the audited Financial Results of one subsidiary AGI Cold Chain Private Limited; Financial Results reflect Group's share of total assets of Rs. 177.32 Lakhs as at March 31, 2024 and Rs. 176.94 Lakhs as on 31.03.2025, Group's share of total revenue of Rs. Nil for quarter ended March 31, 2024 and Rs. Nil for quarter ended March 31, 2025 and Group's share of total net loss after tax is Rs. 0.11 for the quarter ended March 31, 2024 and Rs. 0.10 Lakhs for quarter ended March 31, 2025 respectively and net cash outflows of Rs. 0.38 Lakhs for the Financial Year ended March 31, 2025 as considered in the consolidated Financial Results, which have been audited by us. Our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based on the procedures performed by us are as stated in paragraph above.
- (b) The figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively. The figures up to the end of the third quarter of the respective financial year are only reviewed and not subjected to audit.

For R.S Kalra & Associates
Chartered Accountants
Firm Reg.No:007744N



Ravinder Singh Kalra
Proprietor
M. No: 086488

UDIN: 25086488BMNUNU9405

Date:29/05/2025
Place: Jalandhar

M/S AGI INFRA LIMITED
SCO 1-5,Urbana,Jalandhar Heights-II,Jalandhar -144022
Consolidated Balance Sheet as at 31 March 2025

(Rupees in Lacs)

Particulars	Note No.	Figures as on 31st March 2025	Figures as on 31st March 2024
(1) ASSETS			
Non-current assets			
(a) Property Plant and Equipment	1(A)	8460.78	5510.39
(b) Investment Property	2	19060.52	19610.46
(c) Other Intangible assets	1(B)	0.13	0.13
(d) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(e) Deferred tax assets (net)	3	894.13	309.65
(f) Other non-current assets	4	408.96	260.22
(2) Current assets			
(a) Inventories	5	81843.48	66042.48
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables	6	320.56	284.50
(iii) Cash and cash equivalents	7	1678.95	6838.76
(iv) Bank balances other than (iii) above	8	1077.98	3191.31
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)	9	1536.53	780.80
(d) Other current assets	10	4355.65	5123.28
Total Assets		119637.68	107951.98
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11(A)	1221.67	1221.67
(b) Other Equity	11(B)	28258.13	21243.15
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	9754.31	5243.29
(ii) Trade payables		-	-
(iii) Other financial liabilities (other than those specified in item (b) to be specified)		-	-
(b) Provisions	13	90.36	77.69
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	3987.35	8524.83
(ii) Trade payables	15	161.38	217.58
-Micro Small & Medium Enterprises		1492.36	852.09
- Others		-	-
(iii) Other financial liabilities (other than those specified in item (c))		-	-
(b) Other current liabilities	16	74520.89	70514.16
(c) Provisions	17	151.23	57.52
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		119637.68	107951.98

For and on behalf of the Board of Directors of
For AGI Infra Limited

Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-29.05.2025
Place:- Jalandhar



M/S AGI INFRA LIMITED
SCO 1-5,Urbana,Jalandhar Heights-II,Jalandhar -144022

Statement of Consolidated audited Profit and Loss for the year ended 31st March, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended		Year Ended		Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	8327.69	9140.87	7982.7	32487.32	29232.7
2	Other Income	563.57	252.40	389.38	1257.54	906.34
3	Total income from operations	8891.26	9393.27	8372.08	33744.86	30139.04
	Expenses					
a	Cost of Materials consumed	14534.15	8351.01	12780.51	33073.73	30437.63
b	Purchases of stock-in-trade	-	-	-	-	-
c	Change in inventories of finished goods, work in progress & stock-in-trade	(9336.72)	(3634.00)	(8252.00)	(15800.99)	(13783.68)
d	Employee benefits expenses	800.11	1133.59	1189.29	4293.36	3460.34
e	Finance costs	426.49	280.38	300.67	1266.03	728.08
f	Depreciation and amortisation expense	463.20	530.36	560.25	1830.20	1163.75
g	Other expenses	761.35	421.75	405.81	1667.73	1564.83
4	Total expenses	7648.58	7083.09	6984.53	26330.06	23570.95
5	Profit before exceptional items and tax (3-4)	1242.68	2310.18	1387.55	7414.80	6568.09
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	1242.68	2310.18	1387.55	7414.80	6568.09
8	Tax Expense					
	1) Current Tax	253.62	403.88	145.00	1332.86	1050.00
	2) Deferred Tax	-584.48	0	308.6	-584.48	308.60
9	Profit for the period from continuing operations (7-8)	1573.54	1906.30	933.95	6666.42	5209.49
10	Profit from discontinued operations	-	-	-	-	-
11	Tax Expenses of discontinued operations	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11)	-	-	-	-	-
13	Profit for the period (9+12)	1573.54	1906.30	933.95	6666.42	5209.49
	Net profit after tax for the attributed to:					
	Owners of the Company	1573.54	1906.30	933.95	6666.42	5209.49
	Non-Controlling interest	-	-	-	-	-
14	Other Comprehensive Income	-	-	-	-	-
15	Total Comprehensive Income after tax (13+14)	1573.54	1906.30	933.95	6666.42	5209.49
	Total comprehensive Income attributed to:-					
	Owners of the Company	1573.54	1906.30	933.95	6666.42	5209.49
	Non-Controlling interest	-	-	-	-	-
16	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1221.67	1221.67	1221.67	1221.67	1221.67
17	Earning per Share (Not Annualised) (In Rs.)					
	a) Basic	6.44	7.80	3.82	27.28	21.32
	b) Diluted	6.44	7.80	3.82	27.28	21.32

Notes:

- There has been a stock split/ sub-division of equity shares of the Company in the ratio 1 : 2 during the quarter ended March, 2025 i.e. two equity shares of face value of Rs. 5, each were allotted for one equity share of face value of Rs. 10 each held. So, the EPS has been adjusted accordingly for all the Quarters and the Previous Year as well.
- The Consolidated audited financial results of the Company for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2025. The consolidated audited financial results of the Company for the quarter and year ended
- The above Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and other amended rules.
- The Figures for the previous year/periods have been regrouped /rearranged to make the same comparable with the current period figures wherever necessary. Figures of last quarter are the balancing figures 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 Company has only one reportable segment. i.e Construction and Real Estate Development.
- The Board of Directors has declared interim dividend of 0.50 paisa per equity share on the face value of Rs.5/-per equity share in its board meeting held on March 10, 2025
- The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter
- The above Financial Results are also available on our website www.agiinfra.com and stock exchanges websites i.e www.bseindia.com and www.nseindia.com

Dated:-29.05.2025
Place:- Jalandhar



For and on behalf of the Board of Directors of
For AGI Infra Limited



Sukhdev Singh Khinda
Managing Director
DIN:01202727

M/S AGI INFRA LIMITED, JALANDHAR
 SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar -144022
CONSOLIDATED CASH FLOW STATEMENT for the year ended 31st March, 2025
 (Rs in Lacs)

Particulars	31st March, 2025	31st March, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	7414.8	6568.08
Adjustment for :		
Depreciation & Amortisation	1830.20	1163.75
Extra Ordinary Items	470.73	-27.91
Interest / Dividend Income	-363.62	-379.22
(Profit) / Loss on sale on Fixed Assets	0	
Financial Costs	1266.03	728.08
Operating Profit before Working Capital Changes	10618.14	8052.78
Adjustment for :-		
(Increase) / Decrease in Inventories	-15800.99	-13783.68
(Increase) / Decrease in Trade Receivables	-36.06	-10.54
Increase / (Decrease) in Trade Payables	584.07	-250.45
Increase / (Decrease) in Short Term Provisions	93.71	14.65
Increase / (Decrease) in Other current liabilities	4006.73	18157.06
(Increase) / Decrease in Other Non Current Assets	-148.75	-65.5
Increase / (Decrease) in Other long term liabilities	12.67	18.06
(Increase) / Decrease in short term loans & Advances	0	0
(Increase) / Decrease in other Current Assets	11.9	-4936.39
Cash Generated from Operations	-11276.72	-856.79
Direct Taxes Paid	-1332.87	-1050.00
Net cash from / (used in) operating activities (A)	-1991.45	6145.99
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Incl CWIP)	-4791.24	-3388.40
Sale/transfer of Fixed Assets	10.66	0
Profit / (Loss) on sale of Fixed Assets	0	0
Other non Current Investments	549.94	-5798.52
Purchase / Sale of Investments	0	0
Interest / Dividend Income	363.62	379.22
Net cash from / (used in) Investing activities (B)	-3867.02	-8807.70
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From issue of share capital (including Premium)	0	0
Proceeds From issue of Debenture capital (including Premium)	0	0
Share Application Money	0	0
Increase / (Decrease) in Long Term Borrowing	4511.02	2235.35
Increase / Decrease in Long Term Loans & Advances		
Increase / (Decrease) in Short Term borrowing	-4537.48	6636.14
Dividend Paid	-122.17	
Financial Costs	-1266.03	-728.08
Net cash from / (used in) financing activities (C)	-1414.66	8143.41
Net (Decrease) / Increase in cash and Cash Equivalents (A+B+C)	-7273.13	5481.70
Cash and cash equivalents at beginnings of year	10030.06	4548.36
Cash and cash equivalents at end of year	2756.93	10030.06

For and on behalf of the Board of Directors of
For AGI/Infra Limited


Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-29.05.2025
Place:- Jalandhar



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
AGI Infra Limited

Report on Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of AGI Infra Limited (the company) for the quarter and the year ended March 31, 2025 attached herewith ("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 ("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 Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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.

Management's Responsibilities for the Standalone Financial Results

This Standalone Financial results have been prepared on the basis of the annual financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the 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 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.
- Evaluate the appropriateness and reasonableness of disclosures made by Board of Directors in terms of the requirements specified under regulations 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 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.

Materiality is the magnitude of misstatement in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledge user of the Annual Standalone 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 Standalone Financial Results.

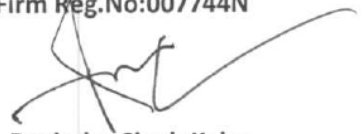
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with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

Other Matters

The figures for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively. The figures up to the end of the third quarter of the respective financial year are only reviewed and not subjected to audit.

For R.S Kalra & Associates
Chartered Accountants
Firm Reg.No:007744N




Ravinder Singh Kalra
Proprietor
M. No: 086488

UDIN: 25086488 BMNUNV6850
Date:29/05/2025
Place: Jalandhar

M/S AGI INFRA LIMITED
SCO 1-5,Urbana,Jalandhar Heights-II,Jalandhar -144022
Standalone Balance Sheet as at 31 March 2025

(Rupees in Lacs)

Particulars	Note No.	Figures as on 31st March 2025	Figures as on 31st March 2024
(1) ASSETS			
Non-current assets			
(a) Property Plant and Equipment	1(A)	8460.78	5510.39
(b) Investment Property	2	19138.61	19688.54
(c) Other Intangible assets	1(B)	0.13	0.13
(d) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(e) Deferred tax assets (net)	3	894.13	309.65
(f) Other non-current assets	4	408.96	260.22
(2) Current assets			
(a) Inventories	5	81843.48	66042.48
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	6	215.56	179.50
(iii) Cash and cash equivalents	7	1678.93	6838.35
(iv) Bank balances other than (iii) above	8	1077.98	3191.31
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)	9	1536.53	780.80
(d) Other current assets	10	4387.29	5154.92
Total Assets		119642.38	107956.30
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11(A)	1221.67	1221.67
(b) Other Equity	11(B)	28263.39	21247.89
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	9754.31	5243.29
(ii) Trade payables			
(iii) Other financial liabilities (other than those specified in item (b) to be specified)			
(b) Provisions	13	90.36	77.69
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	3987.35	8524.83
(ii) Trade payables	15		
-Micro Small & Medium Enterprises		161.38	217.58
- Others		1491.90	851.86
(iii) Other financial liabilities (other than those specified in item (c))			
(b) Other current liabilities	16	74520.79	70513.96
(c) Provisions	17	151.23	57.52
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		119642.38	107956.30

For and on behalf of the Board of Directors of
For AGI Infra Limited



(Signature)
Sukhdev Singh Khinda
Managing Director
DIN:01202727



Dated:-29.05.2025
Place:- Jalandhar

M/S AGI INFRA LIMITED
SCO 1-5,Urbana,Jalandhar Heights-II,Jalandhar -144022
Statement of Standalone audited Profit and Loss for the year ended 31st March, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended		Year Ended		Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	8327.69	9140.87	7982.7	32487.32	29232.7
2	Other Income	563.57	252.40	389.38	1257.54	906.34
3	Total income from operations	8891.26	9393.27	8372.08	33744.86	30139.04
	Expenses					
a	Cost of Materials consumed	14534.15	8351.01	12780.51	33073.73	30437.63
b	Purchases of stock-in-trade	-	-	-	-	-
c	Change in inventories of finished goods, work in progress & stock-in-trade	(9336.72)	(3634.00)	(8252.00)	(15800.99)	(13783.68)
d	Employee benefits expenses	800.11	1133.59	1189.29	4293.36	3460.34
e	Finance costs	426.49	280.38	300.67	1266.03	728.08
f	Depreciation and amortisation expense	463.20	530.36	560.25	1830.20	1163.75
g	Other expenses	761.25	421.36	405.70	1667.21	1564.64
4	Total expenses	7648.48	7082.70	6984.42	26329.54	23570.76
5	Profit before exceptional items and tax (3-4)	1242.78	2310.57	1387.66	7415.32	6568.28
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	1242.78	2310.57	1387.66	7415.32	6568.28
8	Tax Expense					
	1) Current Tax	253.62	403.88	145.00	1332.86	1050.00
	2) Deferred Tax	-584.48	0	308.6	-584.48	308.60
9	Profit for the period from continuing operations (7-8)	1573.64	1906.69	934.06	6666.94	5209.68
10	Profit from discontinued operations	-	-	-	-	-
11	Tax Expenses of discontinued operations	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11)	-	-	-	-	-
13	Profit for the period (9+12)	1573.64	1906.69	934.06	6666.94	5209.68
14	Other Comprehensive Income	-	-	-	-	-
15	Total Comprehensive Income after tax (13+14)	1573.64	1906.69	934.06	6666.94	5209.68
16	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1221.67	1221.67	1221.67	1221.67	1221.67
17	Earning per Share (Not Annualised) (In Rs.)					
	a) Basic	6.44	7.80	3.82	27.29	21.32
	b) Diluted	6.44	7.80	3.82	27.29	21.32

Notes:

- There has been a stock split/ sub-division of equity shares of the Company in the ratio 1 :2 during the quarter ended March, 2025 i.e. two equity shares of face value of Rs. 5, each were allotted for one equity share of face value of Rs. 10 each held. So, the EPS has been adjusted accordingly for all the Quarters and the Previous Year as well.
- The Standalone audited financial results of the Company for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2025. The standalone audited financial results of the Company for the quarter and year ended March 31, 2025 have been audited by the statutory auditors of the Company.
- The above Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and other amended rules
- The Figures for the previous year/periods have been regrouped /rearranged to make the same comparable with the current period figures wherever necessary. Figures of last quarter are the balancing figures 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 Financial Year
- The Company has only one reportable segment. i.e Construction and Real Estate Development.
- The Board of Directors has declared interim dividend of 0.50 paisa per equity share on the face value of Rs.5/-per equity share in its board meeting held on March 10, 2025
- The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter
- The above Financial Results are also available on our website www.agiinfra.com and stock exchanges websites i.e www.bseindia.com and www.nseindia.com

For and on behalf of the Board of Directors of
For AGI Infra Limited



Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-29.05.2025
Place:- Jalandhar

M/S AGI INFRA LIMITED, JALANDHAR
SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar -144022
STANDLONE CASH FLOW STATEMENT for the year ended 31st March, 2025

(Rs in Lacs)

Particulars	31st March, 2025	31st March, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	7415.32	6568.28
Adjustment for :		
Depreciation & Amortisation	1830.20	1163.75
Extra Ordinary Items	470.72	-27.91
Interest / Dividend Income	-363.62	-379.22
(Profit) / Loss on sale on Fixed Assets	0	
Financial Costs	1266.03	728.08
Operating Profit before Working Capital Changes	10618.65	8052.98
Adjustment for :-		
(Increase) / Decrease in Inventories	-15800.99	-13783.68
(Increase) / Decrease in Trade Receivables	-36.07	-10.54
Increase / (Decrease) in Trade Payables	583.84	-250.45
Increase / (Decrease) in Short Term Provisions	93.71	14.65
Increase / (Decrease) in Other current liabilities	4006.83	18156.96
(Increase) / Decrease in Other Non Current Assets	-148.74	-65.5
Increase / (Decrease) in Other long term liabilities	12.67	18.06
(Increase) / Decrease in short term loans & Advances	0	0
(Increase) / Decrease in other Current Assets	11.90	-4936.39
Cash Generated from Operations	-11276.85	-856.89
Direct Taxes Paid	-1332.86	-1050.00
Net cash from / (used in) operating activities (A)	-1991.06	6146.09
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Incl CWIP)	-4791.24	-3388.40
Sale/transfer of Fixed Assets	10.66	0
Profit / (Loss) on sale of Fixed Assets	0	0
Other non Current Investments	549.93	-5798.54
Purchase / Sale of Investments	0	0
Interest / Dividend Income	363.62	379.22
Net cash from / (used in) Investing activities (B)	-3867.03	-8807.72
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From issue of share capital (including Premium)	0	0
Proceeds From issue of Debenture capital (including Premium)	0	0
Share Application Money	0	0
Increase / (Decrease) in Long Term Borrowing	4511.02	2235.35
Increase / Decrease in Long Term Loans & Advances		
Increase / (Decrease) in Short Term borrowing	-4537.48	6636.14
Dividend Paid	-122.17	
Financial Costs	-1266.03	-728.08
Net cash from / (used in) financing activities (C)	-1414.66	8143.41
Net (Decrease) / Increase in cash and Cash Equivalents (A+B+C)	-7272.75	5481.78
Cash and cash equivalents at beginnings of year	10029.66	4547.88
Cash and cash equivalents at end of year	2756.91	10029.66

For and on behalf of the Board of Directors of
For AGI Infra Limited

Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-29.05.2025
Place:- Jalandhar





AGI INFRA LIMITED.

(BUILDERS & DEVELOPERS)

CIN : L45200PB2005PLC028466

SCO 1-5, Urbana, Jalandhar Heights II, Jalandhar - 144022, Punjab
Phone : 0181-2986844 | 0181-2921991 | accounts@agiinfra.com, gi_builders@yahoo.co.in
info@agiinfra.com | www.agiinfra.com

Date:29.05.2025

To, The Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Scrip Code: 539042	To, The General Manager-Listing Department The National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, G Block, Bandra Kuria Complex, Bandra (E), Mumbai - 400 051 Symbol:AGIIL
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Sub: Declaration with respect to unmodified opinion of the Statutory Auditors on Audited Consolidated and Standalone Financial Results for the Financial Year ended March 31,2025

Ref: Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

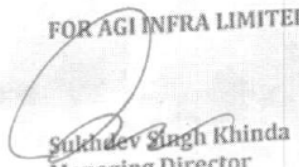
Dear Sir/Madam,

Pursuant to provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27,2016; we hereby declare that the Auditor's Report on Consolidated and Standalone Financial Results for the financial year ended March 31,2025 issued by M/s R.S Kalra & Associates (FRN: 007744N) Statutory Auditors of the Company is with the unmodified opinion.

This is for your Information and record.

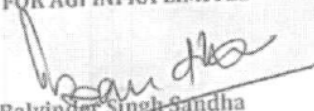
Thanking you.

FOR AGI INFRA LIMITED


Sukhdev Singh Khinda
Managing Director
(DIN:01202727)



FOR AGI INFRA LIMITED


Balvinder Singh Sandha
Chief Financial Officer



Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, as amended from time to time are as under:

Annexure-A

S. No	Particulars	Details		
		Name of the Auditors	M/s M.L Arora & Associates (Secretarial Auditors)	M/s Khushwinder Kumar & Co (Cost Auditors)
1.	Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise;	Appointment	Re-appointment	Re-appointment
2.	Date of Appointment/ Re-appointment & term of appointment/re-appointment of otherwise	M/s M.L Arora & Associates, Practicing Company Secretaries have been appointed as Secretarial Auditors of the Company for the five consecutive years commencing from FY 2025-26 till FY 2029-30 at the Board Meeting held on 29 th May, 2025 subject to the approval of shareholders of the Company	M/s Khushwinder Kumar & Co, Cost Auditors, have been re-appointed as Cost Auditors of the Company at the Board Meeting held on 29 th May, 2025 for the Financial Year 2025-26	M/s Ashwani Kant & Associates Cost Auditors, have been re-appointed as Internal Auditors of the Company at the Board Meeting held on 29 th May, 2025 for the Financial Year 2025-26
3.	Brief Profile (in case of appointment)	The firm is a Peer reviewed firm having professional experience of more than 21 years of Secretarial work of Listed and unlisted entities along with Corporate governance and Compliance related to SEBI, Company Law and various other business laws. Madan Lal Arora is a fellow member of the Institute of Company Secretaries of India having good working experience and proficiency in all the matters related to Company Law, SEBI and other various business laws.	M/s Khushwinder Kumar & Co is a proprietorship firm. Mr. Khushwinder Verma is the Proprietor of M/s Khushwinder Kumar & Co. He is Fellow member of The Institute of Cost Accountants of India & Holder of Certificate of practice. He is qualified registered Independent Director. He is qualified registered Insolvency Professional with IBBI. He has more than 34 years of experience of Cost Accounting and audit in reputed organization	Ashwani Kant & Associates, Chartered Accountants, is an old standing professional services firm in the field of Audit and Assurance, Direct Tax and Indirect Tax Transfer Pricing, Risk Advisory and other value added and support services.
4.	Disclosure of relationship between directors (in case of appointment of director)	NA	NA	NA