



# AGI INFRA LIMITED

( BUILDERS & DEVELOPERS )

CIN : L45200PB2005PLC028466

SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar - 144022, Punjab  
Phone : 0181-2681986 | Tel/Fax : 0181-2681886 | gi\_builders@yahoo.co.in  
info@agiinfra.com | www.agiinfra.com

November 14, 2023

To,  
Department of Corporate Services  
BSE Limited  
P.J. Towers, Dalal Street  
Fort, Mumbai-400001

**Scrip Code: 539042**

Dear Sirs,

**Sub: Submission of un-audited Financial Results (both consolidated and standalone) for the quarter and half year ended September 30, 2023 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With Reference to above captioned subject and pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit un-audited Financial Results (Consolidated and Standalone) for the quarter and half year ended September 30, 2023.

This is for your information and record.

Thanking you.

**FOR AGI INFRA LIMITED**

**AARTI MAHAJAN**

Digitally signed by AARTI  
MAHAJAN  
Date: 2023.11.14 17:23:14 +05'30'

**Aarti Mahajan  
(Company Secretary and  
Compliance Officer)**

**Independent Auditor's Review Report on the quarter and half year ended un-audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**AGI Infra Limited**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **AGI INFRA LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary constitutes 'the Group') for the quarter and half year ended September 30, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other reviews procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain the assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Unaudited Consolidated financial results include the results of the following entity:

- AGI Cold Chain Private Limited.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it may contains any material misstatement.

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



Ravinder Singh Kalra  
Proprietor

M. No: 086488

UDIN: 23081458694PE08242

Place: Jalandhar  
Date: 14.11.2023

**AGI INFRA LIMITED**  
**SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar (Punjab)-144022**  
**Consolidated Un-audited Balance Sheet as at 30th September, 2023**

(Rs. in Lakhs)

Particulars 1	Figures as on 30th September 2023	Figures as on 31st March 2023
<b>(1) ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	4317.59	3244.40
(b) Investment Property	17319.20	13811.93
(c) Other Intangible assets	0.09	0.13
(d) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables		
(iii) Loans		
(iv) Others (to be specified)		
(e) Deferred tax assets (net)	618.25	618.25
(f) Other non-current assets	709.93	194.71
<b>(2) Current assets</b>		
(a) Inventories	55914.17	52258.80
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	1482.64	273.96
(iii) Cash and cash equivalents	3643.73	4101.68
(iv) Bank balances other than (iii) above	4842.09	446.68
(v) Loans		
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	507.28	258.16
(d) Other current assets	2862.97	709.54
<b>Total Assets</b>	<b>92217.94</b>	<b>75918.25</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1221.67	1221.67
(b) Other Equity	18729.99	16020.26
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	4260.29	3007.94
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions	59.63	59.63
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	3380.45	1888.69
(ii) Trade payables		
-Total Outstanding Dues of Micro Enterprises & Small Enterprises	106.64	127.32
-Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	708.94	1192.77
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	63564.46	52357.10
(c) Provisions	185.87	42.87
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>92217.94</b>	<b>75918.25</b>

Dated:-14.11.2023  
Place:- Jalandhar



For AGI Infra Limited

(Sukhdev Singh Khinda)  
Managing Director  
DIN: 01202727





# AGI INFRA LIMITED.

( BUILDERS & DEVELOPERS )

CIN : L45200PB2005PLC028466

SCO 1-5, Urbana, Jalandhar Heights II, Jalandhar - 144022, Punjab  
Phone : 0181-2681986 | Tel/Fax : 0181-2681886 | accounts@agiinfra.com

## Statement of Consolidated Un-audited Profit and Loss for the Quarter and Half year ended on 30 Sep.2023 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue</b>						
1	Revenue from Operations						
2	Other Income	7090.58	6880.72	5821.47	13971.30	11389.94	24110.65
3	<b>Total income from operations</b>	<b>154.21</b>	<b>144.84</b>	<b>103.86</b>	<b>299.05</b>	<b>219.39</b>	<b>640.98</b>
4	<b>Expenses</b>	<b>7244.79</b>	<b>7025.56</b>	<b>5925.33</b>	<b>14270.35</b>	<b>11609.33</b>	<b>24751.63</b>
a	Cost of Materials consumed						
b	Purchases of stock-in-trade	6425.28	5338.79	4275.91	11764.07	8145.39	22035.67
c	Change in inventories of finished goods, work in progress & stock-in-trade						
d	Employee benefits expenses	(2597.09)	(1058.27)	(1045.17)	(3655.36)	(1668.70)	(7906.74)
e	Finance costs	814.75	547.18	765.62	1361.93	1369.82	2661.73
f	Depreciation and amortisation expense	133.58	116.76	108.34	250.34	210.69	436.81
g	Other expenses	289.80	152.25	112.00	442.05	199.26	585.91
	<b>Total expenses</b>	<b>419.22</b>	<b>311.66</b>	<b>308.12</b>	<b>730.88</b>	<b>616.8</b>	<b>1542.69</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>5485.54</b>	<b>5408.37</b>	<b>4524.82</b>	<b>10893.91</b>	<b>8873.27</b>	<b>19,356.07</b>
6	Exceptional items	1759.25	1617.19	1400.51	3,376.44	2736.06	5,395.56
7	<b>Profit before tax (5-6)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8	<b>Tax Expense</b>	<b>1,759.25</b>	<b>1617.19</b>	<b>1,400.51</b>	<b>3376.44</b>	<b>2736.06</b>	<b>5,395.56</b>
	1) Current Tax						
	2) Deferred Tax	310.19	282.81	245.38	593.00	478.94	1031.50
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>1449.06</b>	<b>1334.38</b>	<b>1,155.13</b>	<b>2783.44</b>	<b>2257.12</b>	<b>4,811.40</b>
10	Profit from discontinued operations	-	-	-	-	-	-
11	Tax Expenses of discontinued operations	-	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11)	-	-	-	-	-	-
13	<b>Profit for the period (9+12)</b>	<b>1449.06</b>	<b>1334.38</b>	<b>1,155.13</b>	<b>2783.44</b>	<b>2257.12</b>	<b>4,811.40</b>
14	Other Comprehensive Income	-	-	-	-	-	-
15	<b>Total Comprehensive Income after tax (13+14)</b>	<b>1449.06</b>	<b>1334.38</b>	<b>1,155.13</b>	<b>2783.44</b>	<b>2257.12</b>	<b>4,811.40</b>
16	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1221.67	1221.67	1221.67	1221.67	1221.67	1221.67
17	<b>Earning per Share ( Not Annualised )</b>						
	a) Basic	11.86	10.92	9.46	22.78	18.48	39.39
	b) Diluted	11.86	10.92	9.46	22.78	18.48	39.39

Dated:-14.11.2023  
Place:- Jalandhar

For AGI Infra Limited

(Sukhdev Singh Khinda)  
Managing Director  
DIN: 01202727





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## Notes:

1. The consolidated un-audited financial results of the Company for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2023. The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
2. 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.
3. The previous period figures have been regrouped/ reclassified, wherever considered necessary.
4. The Company has only one reportable segment. i.e Construction and Real Estate Development.
5. The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter.
6. The above Financial Results are also available on our website [www.agiinfra.com](http://www.agiinfra.com) and stock exchange website [www.bseindia.com](http://www.bseindia.com)

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

  
Sukhdev Singh Khinda  
Managing Director  
DIN: 01202727



Date: 14.11.2023  
Place: Jalandhar

M/S AGI INFRA LIMITED, JALANDHAR

CONSOLIDATED CASH FLOW STATEMENT for the year ended 30th September, 2023

(Rs. in Lakhs)

Particulars	30th September 2023	31st March, 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	3376.44	4384.97
Adjustment for :		
Depreciation & Amortisation	442.05	397.79
Extra Ordinary Items	-74.76	-18.18
Interest / Dividend Income	-66.03	-78.88
(Profit) / Loss on sale on Fixed Assets		-1.65
Financial Costs	250.34	466.68
<b>Operating Profit before Working Capital Changes</b>	<b>3928.04</b>	<b>5150.73</b>
Adjustment for :-		
(Increase) / Decrease in Inventories	-3655.36	-4988.67
(Increase) / Decrease in Trade Receivables	-1208.68	354.81
Increase / (Decrease) in Trade Payables	-504.51	-1082.67
Increase / (Decrease) in Short Term Provisions	143.00	9.45
Increase / (Decrease) in Other current liabilities	11207.36	10715.38
(Increase) / Decrease in Other Non Current Assets	-515.22	38.38
Increase / (Decrease) in Other long term liabilities	0	0
(Increase) / Decrease in short term loans & Advances	0	0
(Increase) / Decrease in other Current Assets	-2402.55	1183.84
<b>Cash Generated from Operations</b>	<b>3064.04</b>	<b>6230.52</b>
Direct Taxes Paid	-593.00	-742.91
<b>Net cash from / (used in) operating activities (A)</b>	<b>6399.08</b>	<b>10638.34</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets (Incl CWIP)	-1515.20	-3873.46
Sale/transfer of Fixed Assets	0	5.80
Profit / (Loss) on sale of Fixed Assets	0	1.65
Other non Current Investments	-3507.27	-3838.69
Purchase / Sale of Investments	0	0
Interest / Dividend Income	66.03	78.88
<b>Net cash from / (used in) Investing activities (B)</b>	<b>-4956.44</b>	<b>-7625.82</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds From issue of share capital (including Premium)	0	0
Premium)	0	0
Share Application Money	0	
Increase/(Decrease) in Long Term Borrowing	1252.35	862.68
Increase/Decrease in Long Term Loans & Advances		
Increase/(Decrease) in Short Term borrowing	1491.76	-1845.37
Dividend Paid	0	-122.17
Financial Costs	-250.34	-466.68
<b>Net cash from / (used in) financing activities (C)</b>	<b>2493.77</b>	<b>-1571.54</b>
<b>Net (Decrease)/Increase in cash and Cash Equivalents (A+B+C)</b>	<b>3936.41</b>	<b>1440.98</b>
Cash and cash equivalents at beginnings of year	4549.41	3134.26
<b>Cash and cash equivalents at end of year</b>	<b>8485.82</b>	<b>4575.24</b>

For AGI Infra Limited

  
Sukhdev Singh Khinda  
(Managing Director)  
DIN-01202727



Place: Jalandhar  
Date: 14.11.2023

**Independent Auditor's Review Report on the quarter and half year ended un-audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**AGI Infra Limited**

We have reviewed the accompanying Statement of standalone un-audited Financial Results of **AGI INFRA LIMITED** ("the Company") for the quarter and half year ended September 30, 2023 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

This Statement, which is the responsibility of the Company's Management and has been approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of 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.

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 applicable accounting standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jalandhar  
Date: 14.11.2023



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

Ravinder Singh Kalra  
Proprietor  
M. No: 086488

UDIN: 23086488 BGLWPEV  
2704

**AGI INFRA LIMITED**  
**SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar (Punjab)-144022**  
**Standalone Un-audited Balance Sheet as at 30th September, 2023**

	(Rs. in Lakhs)	
Particulars	Figures as on 30th September 2023	Figures as on 31st March, 2023
1		
<b>(1) ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment		
(b) Investment Property	4317.59	3244.40
(c) Other Intangible assets	17397.29	13890.02
(d) Financial Assets	0.09	0.13
(i) Investments		
(ii) Trade receivables	0.00	0.00
(iii) Loans		
(iv) Others (to be specified)		
(e) Deferred tax assets (net)		
(f) Other non-current assets	618.25	618.25
<b>(2) Current assets</b>	709.93	194.71
(a) Inventories		
(b) Financial Assets	55914.17	52258.80
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	1377.64	168.96
(iv) Bank balances other than (iii) above	3643.25	4101.20
(v) Loans	4842.09	446.68
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)	507.28	258.16
(d) Other current assets	2894.60	741.18
<b>Total Assets</b>	<b>92222.18</b>	<b>75922.49</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital		
(b) Other Equity	1221.67	1221.67
<b>LIABILITIES</b>	18734.54	16024.80
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	4260.29	3007.94
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	59.63	59.63
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	3380.45	1888.69
-Total Outstanding Dues of Micro Enterprises & Small Enterprises	106.64	127.32
-Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	708.74	1192.57
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities		
(c) Provisions	63564.35	52357.00
(d) Current Tax Liabilities (Net)	185.87	42.87
<b>Total Equity and Liabilities</b>	<b>92222.18</b>	<b>75922.49</b>

Dated:-14.11.2023  
Place:- Jalandhar



For AGI Infra Limited  
  
(Sukhdev Singh Khinda)  
Managing Director  
DIN: 01202727





# AGI INFRA LIMITED.

( BUILDERS & DEVELOPERS )

CIN : L45200PB2005PLC028466

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Phone : 0181-2681986 | Tel/Fax : 0181-2681886 | accounts@agiinfra.com

## Statement of Standalone Unaudited Profit and Loss for the Quarter and Half year ended on 30 Sep.2023 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue</b>						
1	Revenue from Operations	7090.58	6880.72	5821.47	13971.30	11389.94	24110.65
2	Other Income	154.21	144.84	103.86	299.05	219.39	640.98
3	<b>Total income from operations</b>	<b>7244.79</b>	<b>7025.56</b>	<b>5925.33</b>	<b>14270.35</b>	<b>11609.33</b>	<b>24751.63</b>
4	<b>Expenses</b>						
a	Cost of Materials consumed	6425.28	5338.79	4275.91	11764.07	8145.39	22035.67
b	Purchases of stock-in-trade						
c	Change in inventories of finished goods, work in progress & stock-in-trade	(2597.09)	(1058.27)	(1045.17)	(3655.36)	(1668.70)	(7906.74)
d	Employee benefits expenses	814.75	547.18	765.62	1361.93	1369.82	2661.73
e	Finance costs	133.58	116.76	108.34	250.34	210.69	436.81
f	Depreciation and amortisation expense	289.80	152.25	112.00	442.05	199.26	585.91
g	Other expenses	419.22	311.65	308.12	730.87	616.8	1542.50
	<b>Total expenses</b>	<b>5485.54</b>	<b>5408.36</b>	<b>4524.82</b>	<b>10893.90</b>	<b>8873.26</b>	<b>19,355.88</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>1759.25</b>	<b>1617.20</b>	<b>1400.51</b>	<b>3,376.45</b>	<b>2736.07</b>	<b>5,395.75</b>
6	Exceptional items	0	0	0	0	0	0
7	<b>Profit before tax (5-6)</b>	<b>1,759.25</b>	<b>1617.20</b>	<b>1,400.51</b>	<b>3376.45</b>	<b>2736.07</b>	<b>5,395.75</b>
8	<b>Tax Expense</b>						
	1) Current Tax	310.19	282.81	245.38	593.00	478.94	1031.50
	2) Deferred Tax	0	0	0	0	0	-447.34
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>1449.06</b>	<b>1334.39</b>	<b>1,155.13</b>	<b>2783.45</b>	<b>2257.13</b>	<b>4,811.59</b>
10	Profit from discontinued operations	-	-	-	-	-	-
11	Tax Expenses of discontinued operations	-	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11)	-	-	-	-	-	-
13	<b>Profit for the period (9+12)</b>	<b>1449.06</b>	<b>1334.39</b>	<b>1,155.13</b>	<b>2783.45</b>	<b>2257.13</b>	<b>4,811.59</b>
14	Other Comprehensive Income	-	-	-	-	-	-
15	<b>Total Comprehensive Income after tax (13+14)</b>	<b>1449.06</b>	<b>1334.39</b>	<b>1,155.13</b>	<b>2783.45</b>	<b>2257.13</b>	<b>4,811.59</b>
16	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1221.67	1221.67	1221.67	1221.67	1221.67	1221.67
17	Earning per Share ( Not Annualised )						
	a) Basic	11.86	10.92	9.46	22.78	18.48	39.39
	b) Diluted	11.86	10.92	9.46	22.78	18.48	39.39

Dated:-14.11.2023  
Place:- Jalandhar

For AGI Infra Limited

(Sukhdev Singh Khinda)  
Managing Director  
DIN: 01202727





# AGI INFRA LIMITED.

( BUILDERS & DEVELOPERS )

CIN : L45200PB2005PLC028466

SCO 1-5, Urbana, Jalandhar Heights II, Jalandhar - 144022, Punjab

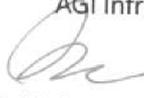
Phone : 0181-2681986 | Tel/Fax : 0181-2681886 | accounts@agiinfra.com

## Notes:

1. The standalone un-audited financial results of the Company for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2023. The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
2. 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.
3. The previous period figures have been regrouped/ reclassified, wherever considered necessary.
4. The Company has only one reportable segment. i.e Construction and Real Estate Development.
5. The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter.
6. The above Financial Results are also available on our website [www.agiinfra.com](http://www.agiinfra.com) and stock exchange website [www.bseindia.com](http://www.bseindia.com)

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



  
Sukhdev Singh Khinda  
Managing Director  
DIN: 01202727



Date: 14.11.2023

Place: Jalandhar

M/S AGI INFRA LIMITED, JALANDHAR

STANDALONE CASH FLOW STATEMENT for the year ended 30th September, 2023

Particulars	(Rs. in Lakhs)	
	30th September 2023	31st March, 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax		
Adjustment for :	3376.45	5395.75
Depreciation & Amortisation		
Extra Ordinary Items	442.05	585.91
Interest / Dividend Income	-74.76	-31.50
(Profit) / Loss on sale on Fixed Assets	-66.03	-136.73
Financial Costs		0
<b>Operating Profit before Working Capital Changes</b>	250.34	436.81
Adjustment for :-	3928.05	6250.24
(Increase) / Decrease in Inventories		
(Increase) / Decrease in Trade Receivables	-3655.36	-7906.74
Increase / (Decrease) in Trade Payables	-1208.68	-13.63
Increase / (Decrease) in Short Term Provisions	-504.41	555.42
Increase / (Decrease) in Other current liabilities	143.00	-1.39
(Increase) / Decrease in Other Non Current Assets	11207.35	9032.97
Increase / (Decrease) in Other long term liabilities	-515.22	-39.93
(Increase) / Decrease in short term loans & Advances	0	16.78
(Increase) / Decrease in other Current Assets	0	0
<b>Cash Generated from Operations</b>	-2402.55	-198.70
Direct Taxes Paid	3064.13	1444.78
<b>Net cash from / (used in) operating activities (A)</b>	-593.00	-1031.5
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	6399.18	6663.52
Purchase of Fixed Assets (Incl CWIP)		
Sale/transfer of Fixed Assets	-1515.20	-2166.14
Profit / (Loss) on sale of Fixed Assets	0	3900.06
Other non Current Investments	0	0
Purchase / Sale of Investments	-3507.28	-7267.43
Interest / Dividend Income	0	0
<b>Net cash from / (used in) Investing activities (B)</b>	66.03	136.73
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-4956.45	-5396.78
Proceeds From issue of share capital (including Premium)		
Premium)	0	0
Share Application Money	0	0
Increase / (Decrease) in Long Term Borrowing	0	0
Increase / (Decrease) in Long Term Loans & Advances	1252.35	574.87
Increase / (Decrease) in Short Term borrowing		
Dividend Paid	1491.76	131.94
Financial Costs	0	-122.17
<b>Net cash from / (used in) financing activities (C)</b>	-250.34	-436.81
<b>Net (Decrease) / Increase in cash and Cash Equivalents (A+B+C)</b>	2493.77	147.83
Cash and cash equivalents at beginnings of year	3936.50	1414.57
Cash and cash equivalents at end of year	4548.83	3134.26
	8485.33	4548.83

For AGI Infra Limited



Sukhdev Singh Khinda  
(Managing Director)  
DIN-01202727



Place: Jalandhar  
Date: 14.11.2023