R.S. Kalra & Associates
CHARTERED ACCOUNTANTS

CA Ravinder Singh Kalra
M. Com. LLB. F.C.A
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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 subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter and the year ended March 31, 2026 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:
   a. AGI Cold Chain Private Limited
   b. Worldnext Realty LLP

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, 2026.

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.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial results.

Management's Responsibilities for the Consolidated Financial Results

This Consolidated Financial Results has been prepared on the basis of the annual consolidated financial Statements for the year ended March 31, 2026. 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.

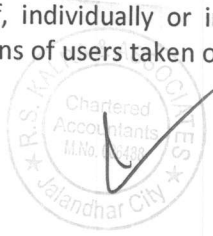
The respective Management and Board of Directors of the entities included in the group are responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the consolidated financial results. Further in terms of the provisions of the Act, the respective 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 respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Management Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of their respective entity

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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- 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.

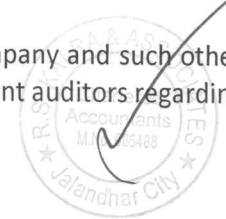
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going 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

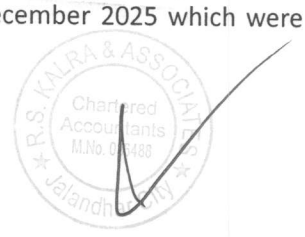
(a) The consolidated Financial Results include the audited Financial Results of one audited subsidiary AGI Cold Chain Private Limited; Financial Results reflect Group's share of total assets of Rs. 176.94 Lakhs as at March 31, 2025 and Rs. 176.94 Lakhs as on 31.03.2026, Group's share of total revenue of Rs. Nil Lakhs at year ended March 31, 2025 and Rs. Nil for year ended March 31, 2026 and Group's share of total net loss after tax is Rs. 0.52 for the year ended March 31, 2025 and Rs. 0.30 Lakhs for year ended March 31, 2026 respectively 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.

(b) The consolidated Financial Results include the audited Financial Results of one audited subsidiary Worldnext Realty LLP audited by M/s Mehta Sharma & Associates. Financial Results reflect Group's share of total assets of Rs. 9538.21 Lakhs as on 31.03.2026, and total revenue of Rs. 3.33 Lakhs for period ended March 31, 2026 and Group's share of total net profit after tax is Rs. 2.15 Lakhs for the period ended March 31, 2026 respectively 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.

(c) These financial statements/ financial information have been approved and furnished to us by the Management and our opinion on the Statement in so for as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and procedures performed by us.

(d)
Our opinion on the Statement is not modified with respect to our reliance on the work done and the reports of the other auditors.

(e) The Statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published year to date figures up to 31 December 2025 which were subjected to limited review by us.



Our opinion on the Statement is not modified in respect of the above matter.

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



Ravinder Singh Kalra
Proprietor
M. No: 086488
UDIN: 26086488OCXNWU9001

Date:20.05.2026
Place: Jalandhar

AGI INFRA LIMITED

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

CIN:L45200PB2005PLC028466

Consolidated Balance Sheet as at 31st March 2026

(Rupees in Lakhs)

Particulars	Note No.	Figures as on 31st March 2026	Figures as on 31st March 2025
1	2		
(1) ASSETS			
Non-current assets			
(a) Property Plant and Equipment	1(A)	8243.74	8460.78
(b) Investment Property	2	19748.82	19060.52
(c) Other Intangible assets	1(B)	0.13	0.13
(d) Financial Assets			
(i) Investments	2A	0.00	
(ii) Trade receivables			
(iii) Loans			
(iv) Others (to be specified)			
(e) Deferred tax assets (net)	3	2186.02	894.13
(f) Other non-current assets	4	703.40	408.96
(2) Current assets			
(a) Inventories	5	108230.20	81843.48
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	6	382.59	320.56
(iii) Cash and cash equivalents	7	8941.62	1678.95
(iv) Bank balances other than (iii) above	8	903.19	1077.98
(v) Loans		170.11	
(vi) Others (to be specified)		0.00	0.00
(c) Current Tax Assets (Net)	9	1597.26	1536.53
(d) Other current assets	10	6712.92	4355.65
Total Assets		157820.00	119637.68
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11(A)	1249.97	1221.67
(b) Other Equity	11(B)	45230.47	28258.13
© Non Controlling Interest		1997.13	
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	12551.46	9754.31
(ii) Trade payables			
(iii) Other financial liabilities (other than those specified in item (b) to be specified)			
(b) Provisions	13	97.60	90.36
(c) Deferred tax liabilities (Net)			
(d) Other non-current liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	6010.06	3987.35
(ii) Trade payables	15		
-Micro Small & Medium Enterprises		186.97	161.38
- Others		2395.19	1492.36
(iii) Other financial liabilities (other than those specified in item (c)			
(b) Other current liabilities	16	87778.75	74520.89
(c) Provisions	17	322.40	151.23
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		157820.00	119637.68

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

Sukhdev Singh Khinda
Managing Director
DIN: 01202727

Place:Jalandhar
Date:20.05.2026

AGI INFRA LIMITED

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

CIN:L45200PB2005PLC028466

Statement of Consolidated audited Profit and Loss for the year ended 31st March 2026 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	8812.17	8750.00	8327.69	35253.97	32487.32
2	Other Income	399.62	193.36	563.57	970.01	1257.54
3	**Total income from operations**	**9211.79**	**8943.36**	**8891.26**	**36223.98**	**33744.86**
4	**Expenses**					
a	Cost of Materials consumed	11549.94	8847.74	14534.15	34845.79	33073.73
b	Purchases of stock-in-trade					
c	Change in inventories of finished goods, work in progress & stock- in- trade	(6574.71)	(5374.95)	(9336.72)	(17945.35)	(15800.99)
d	Employee benefits expenses	1071.47	1088.54	800.11	4310.39	4293.36
e	Finance costs	445.04	360.47	426.49	1491.36	1266.03
f	Depreciation and amortisation expense	681.22	511.50	463.20	2181.22	1830.20
g	Other expenses	656.15	394.08	761.35	1743.66	1667.73
	Total expenses	**7829.11**	**5827.38**	**7648.58**	**26627.07**	**26330.06**
5	**Profit before exceptional items and tax (3-4)**	1382.68	3115.97	1242.68	9596.91	7414.80
6	Exceptional items	0.00	0.00	0	0	0
7	**Profit before tax (5-6)**	**1382.68**	**3115.97**	**1242.68**	**9596.91**	**7414.80**
8	**Tax Expense**					
	1) Current Tax	5.36	505.41	253.62	1402.77	1332.86
	2) Deferred Tax	-1291.89	0.00	-584.48	-1291.89	(584.48)
9	**Profit for the period from continuing operations (7-8)**	**2669.21**	**2610.56**	**1573.54**	**9486.03**	**6666.42**
10	Profit from discontinued operations			-	-	-
11	Tax Expenses of discontinued operations			-	-	-
12	Profit/(Loss) from discontinued operations (10-11)		-	-	0	-
13	**Profit for the period (9+12)**	**2669.21**	**2610.56**	**1573.54**	**9486.03**	**6666.42**
14	**Other Comprehensive Income**			-	-	-
15	**Total Comprehensive Income after tax (13+14)**	**2669.21**	**2610.56**	**1573.54**	**9486.03**	**6666.42**
16	**Total Comprehensive Income for the period attributed to**					
	Owners of the Company	**2668.35**	**2610.56**	**1573.54**	**9485.17**	**6666.42**
	Non Controlling Interest	**0.86**	-	-	**0.86**	-
17	**Paid up Equity Share Capital (Face Value of Rs. 1/- each)**	**1249.97**	**1221.67**	**1221.67**	**1249.97**	**1221.67**
18	**Earning per Share (Not Annualised)**					
	a) Basic	**2.13**	**2.14**	**1.29**	**7.76**	**5.46**
	b) Diluted	**2.13**	**2.14**	**1.29**	**7.76**	**5.46**

For and on behalf of the Board of Directors of

AGI Infra Limited

Sukhdev Singh Khinda

Managing Director

DIN: 01202727

Date: 20.05.2026

Place: Jalandhar

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, 2026

(Rs in Lacs)

Particulars	31st March, 2026	31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	**9596.91**	**7414.8**
Adjustment for :		
Depreciation & Amortisation	2181.22	1830.20
Extra Ordinary Items	14.60	470.73
Interest / Dividend Income	-152.62	-363.62
(Profit) / Loss on sale on Fixed Assets		0
Financial Costs	1491.36	1266.03
Operating Profit before Working Capital Changes	**13131.47**	**10618.14**
Adjustment for :-		
(Increase) / Decrease in Inventories	-26386.72	-15800.99
(Increase) / Decrease in Trade Receivables	-62.03	-36.06
Increase / (Decrease) in Trade Payables	928.42	584.07
Increase / (Decrease) in Short Term Provisions	171.17	93.71
Increase / (Decrease) in Other current liabilities	13257.85	4006.73
(Increase) / Decrease in Other Non Current Assets	-294.43	**-148.75**
Increase / (Decrease) in Other long term liabilities	7.24	12.67
(Increase) / Decrease in short term loans & Advances	-170.11	0
(Increase) / Decrease in other Current Assets	-2418.00	11.9
Cash Generated from Operations	**-14966.61**	**-11276.72**
Direct Taxes Paid	-1402.77	-1332.87
Net cash from /(used in) operating activities (A)	**-3237.91**	**-1991.45**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Incl CWIP)	-1964.17	-4791.24
Sale/transfer of Fixed Assets	0.00	10.66
Profit / (Loss) on sale of Fixed Assets	0.00	0
Other non Current Investments	-688.30	**549.94**
Purchase / Sale of Investments		0
Interest / Dividend Income	152.62	363.62
Net cash from/(used in) Investing activities (B)	**-2499.85**	**-3867.02**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From issue of share capital (including Premium)	7500.00	0
Proceeds of non controlling interest	1997.13	0
Share Application Money	0.00	0
Increase/(Decrease) in Long Term Borrowing	2797.15	4511.02
Increase/Decrease in Long Term Loans & Advances		
Increase/(Decrease) in Short Term borrowing	2022.72	-4537.48
Dividend Paid	0.00	-122.17
Financial Costs	-1491.36	-1266.03
Net cash from/(used in) financing activities (C)	**12825.64**	**-1414.66**
Net (Decrease)/Increase in cash and Cash Equivalents (A+B+C)	**7087.88**	**-7273.13**
Cash and cash equivalents at beginnings of year	2756.93	10030.06
Cash and cash equivalents at end of year	**9844.81**	**2756.93**

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

Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-20.05.2026
Place:- Jalandhar

Notes:

1 The consolidated audited financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 20, 2026. The standalone audited financial results of the Company for the quarter and year ended March 31, 2026 have been audited by the statutory auditors 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 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

4 During the quarter ended March 31, 2026, pursuant to Qualified Institutional Placement ('QIP') the Company has issued and allotted 28,30,188 equity shares of face value of Re.1/- to eligible Qualified Institutional Buyers ('QIBs') at the issue price of Rs.265/- (including a premium of Rs.264/- per equity share) aggregating to Rs.7500 Lakhs. The issue was made in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The details of funds raised through Qualified Institutional Placement ('QIP') by the Company and utilisation of the said funds as on March 31, 2026 as follows

(Amt in Lakhs)

Objects of the issue as per Placement document	Amount to be utilized as per placement document	Utilization upto March 31, 2026	Unutilised Amount upto March 31, 2026
Investment in Construction of ongoing projects	5600	4850	750
General corporate purposes	1825	850	975
Issue Related Expense	75	75	0

5 The parent company has acquired a 60% controlling interest in WorldNext Realty LLP, making the LLP a subsidiary entity.

6 The Company has only one reportable segment. i.e Construction and Real Estate Development.

7 The Board of Directors of the Company at their meeting held on May 20, 2026 have recommended a final dividend of Re. 0.20/-per equity share on face value of Re.1/- each subject to the approval of shareholders.

8 The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter

9 The above Financial Results are also available on our website www.agiinfra.com and stock exchange website www.bseindia.com & www.nseindia.com

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

R.S. KALRA & ASSOCIATES Chartered Accountants Jalandhar

AGI INFRA LIMITED JALANDHAR

Sukhdev Singh Khinda
Managing Director
DIN: 01202727

Date: 20.05.2026
Place: Jalandhar

R.S. Kalra & Associates
CHARTERED ACCOUNTANTS

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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, 2026 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, 2026.

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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Statement includes the standalone financial results for the quarter ended 31 March 2026 being the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and the published year to date figures up to 31 December 2025 which were subjected to limited review by us. Our opinion on the Statement is not modified in respect of above matter.

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

Ravinder Singh Kalra
Proprietor
M. No: 086488
UDIN: 26086488TZPNPF5959

Date:20.05.2026
Place: Jalandhar

AGI INFRA LIMITED

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

CIN:L45200PB2005PLC028466

Standalone Balance Sheet as at 31 March 2026

(Rupees in Lakhs)

Particulars	Note No.	Figures as on 31st March 2026	Figures as on 31st March 2025
1	2		
(1) ASSETS			
Non-current assets			
(a) Property Plant and Equipment	1(A)	8,222.25	8,460.78
(b) Investment Property	2	19,826.91	19,138.61
(c) Other Intangible assets	1(B)	0.13	0.13
(d) Financial Assets			
(i) Investments	2A	3,001.29	
(ii) Trade receivables			
(iii) Loans			
(iv) Others (to be specified)			
(e) Deferred tax assets (net)	3	2,186.02	894.13
(f) Other non-current assets	4	700.25	408.96
(2) Current assets			
(a) Inventories	5	99,788.83	81,843.48
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	6	277.51	215.56
(iii) Cash and cash equivalents	7	8,053.14	1,678.93
(iv) Bank balances other than (iii) above	8	903.19	1,077.98
(v) Loans			
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)	9	1,597.26	1,536.53
(d) Other current assets	10	6,731.01	4,387.29
Total Assets		1,51,287.79	1,19,642.38
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11(A)	1,249.97	1,221.67
(b) Other Equity	11(B)	45,236.02	28,263.39
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	10,663.08	9,754.31
(ii) Trade payables			
(iii) Other financial liabilities (other than those specified in item (b) to be specified)			
(b) Provisions	13	97.60	90.36
(c) Deferred tax liabilities (Net)			
(d) Other non-current liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	6,010.06	3,987.35
(ii) Trade payables	15		
-Micro Small & Medium Enterprises		186.97	161.38
- Others		2,394.59	1,491.90
(iii) Other financial liabilities (other than those specified in item (c)			
(b) Other current liabilities	16	85,154.21	74,520.79
(c) Provisions	17	295.29	151.23
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		1,51,287.79	1,19,642.38

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

Sukhdev Singh Khinda
Managing Director
DIN: 01202727

Place:Jalandhar
Date:20.05.2026

AGI INFRA LIMITED

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

CIN:L45200PB2005PLC028466

Statement of Standalone audited Profit and Loss for the year ended 31st March, 2026 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	8812.17	8750.00	8327.69	35253.97	32487.32
2	Other Income	397.58	193.36	563.57	967.97	1257.54
3	**Total income from operations**	**9209.75**	**8943.36**	**8891.26**	**36221.94**	**33744.86**
4	**Expenses**					
a	Cost of Materials consumed	11549.94	8847.74	14534.15	34845.79	33073.73
b	Purchases of stock-in-trade					
c	Change in inventories of finished goods, work in progress & stock- in- trade	(6574.71)	(5374.95)	(9336.72)	(17945.35)	(15800.99)
d	Employee benefits expenses	1071.47	1088.54	800.11	4310.39	4293.36
e	Finance costs	445.04	360.47	426.49	1491.36	1266.03
f	Depreciation and amortisation expense	681.22	511.50	463.20	2181.22	1830.20
g	Other expenses	654.90	394.06	761.25	1742.18	1667.21
	Total expenses	**7827.86**	**5827.36**	**7648.48**	**26625.59**	**26329.54**
5	**Profit before exceptional items and tax (3-**	1381.89	3115.99	1242.78	9596.35	7415.32
6	Exceptional items	0	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	**1381.89**	**3115.99**	**1242.78**	**9596.35**	**7415.32**
8	**Tax Expense**					
	1) Current Tax	5.36	505.41	253.62	1402.77	1332.86
	2) Deferred Tax	(1291.89)	0.00	(584.48)	(1291.89)	(584.48)
9	**Profit for the period from continuing**	**2668.42**	**2610.58**	**1573.64**	**9485.47**	**6666.94**
10	Profit from discontinued operations				-	
11	Tax Expenses of discontinued operations				-	
12	Profit/(Loss) from discontinued operations		-			
13	**Profit for the period (9+12)**	**2668.42**	**2610.58**	**1573.64**	**9485.47**	**6666.94**
14	**Other Comprehensive Income**					-
15	**(13+14)**	**2668.42**	**2610.58**	**1573.64**	**9485.47**	**6666.94**
16	**Paid up Equity Share Capital (Face Value of Rs. 1/- each)**	**1249.97**	**1221.67**	**1221.67**	**1249.97**	**1221.67**
17	**Earning per Share (Not Annualised)**					
	a) Basic	**2.13**	**2.14**	**1.29**	**7.75**	**5.46**
	b) Diluted	**2.13**	**2.14**	**1.29**	**7.75**	**5.46**

For and on behalf of the Board of Directors of

AGI Infra Limited

Sukhdev Singh Khinda

Managing Director

DIN: 01202727

Date: 20.05.2026

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, 2026

(Rs in Lacs)

Particulars	31st March, 2026	31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	**9596.35**	**7415.32**
Adjustment for :		
Depreciation & Amortisation	2181.22	1830.20
Extra Ordinary Items	15.48	470.72
Interest / Dividend Income	-152.62	-363.62
(Profit) / Loss on sale on Fixed Assets		0
Financial Costs	1491.36	1266.03
Operating Profit before Working Capital Changes	**13131.79**	**10618.65**
Adjustment for :-		
(Increase) / Decrease in Inventories	-17945.35	-15800.99
(Increase) / Decrease in Trade Receivables	-61.95	-36.07
Increase / (Decrease) in Trade Payables	928.27	583.84
Increase / (Decrease) in Short Term Provisions	144.05	93.71
Increase / (Decrease) in Other current liabilities	10633.42	4006.83
(Increase) / Decrease in Other Non Current Assets	-291.29	**-148.74**
Increase / (Decrease) in Other long term liabilities	7.24	12.67
(Increase) / Decrease in short term loans & Advances	0.00	0
(Increase) / Decrease in other Current Assets	-2404.45	11.90
Cash Generated from Operations	**-8990.06**	**-11276.85**
Direct Taxes Paid	-1402.77	-1332.86
Net cash from /(used in) operating activities (A)	**2738.96**	**-1991.06**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Incl CWIP)	-1942.69	-4791.24
Sale/transfer of Fixed Assets	0.00	10.66
Profit / (Loss) on sale of Fixed Assets	0.00	0
Other non Current Investments	-688.30	**549.93**
Purchase / Sale of Investments	-3001.29	0
Interest / Dividend Income	152.62	363.62
Net cash from/(used in) Investing activities (B)	**-5479.66**	**-3867.03**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From issue of share capital (including Premium)	7500.00	0
Proceeds From issue of Debenture capital (including Premium)	0.00	0
Share Application Money	0.00	0
Increase/(Decrease) in Long Term Borrowing	908.76	4511.02
Increase/Decrease in Long Term Loans & Advances		
Increase/(Decrease) in Short Term borrowing	2022.72	-4537.48
Dividend Paid	0.00	-122.17
Financial Costs	-1491.36	-1266.03
Net cash from/(used in) financing activities (C)	**8940.12**	**-1414.66**
Net (Decrease)/Increase in cash and Cash Equivalents (A+B+C)	**6199.42**	**-7272.75**
Cash and cash equivalents at beginnings of year	2756.91	10029.66
Cash and cash equivalents at end of year	**8956.33**	**2756.91**

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

Sukhdev Singh Khinda
Managing Director
DIN:01202727

Dated:-20.05.2026
Place:- Jalandhar

Notes:

1 The Standalone audited financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 20, 2026. The standalone audited financial results of the Company for the quarter and year ended March 31, 2026 have been audited by the statutory auditors 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 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

4 During the quarter ended March 31, 2026, pursuant to Qualified Institutional Placement ('QIP') the Company has issued and allotted 28,30,188 equity shares of face value of Re.1/- to eligible Qualified Institutional Buyers ('QIBs') at the issue price of Rs.265/- (including a premium of Rs.264/- per equity share) aggregating to Rs.7500 Lakhs. The issue was made in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The details of funds raised through Qualified Institutional Placement ('QIP') by the Company and utilisation of the said funds as on March 31, 2026 as follows:

(Amt in Lakhs)

Objects of the issue as per Placement document	Amount to be utilized as per placement document	Utilization uto March 31,2026	Unutilised Amount upto March 31, 2026
Investment in Construction of ongoing projects	5600	4850	750
General corporate purposes	1825	850	975
Issue Related Expense	75	75	0

5 The parent company has acquired a 60% controlling interest in WorldNext Realty LLP, making the LLP a subsidiary entity.

6 The Company has only one reportable segment. i.e Construction and Real Estate Development.

7 The Board of Directors of the Company at their meeting held on May 20, 2026 have recommended a final dividend of Re. 0.20/-per equity share on face value of Re.1/- each subject to the approval of shareholders.

8 The number of Investor Complaints pending at the beginning of the Quarter was nil and no complaints were received during the Quarter

9 The above Financial Results are also available on our website www.agiinfra.com and stock exchange website www.bseindia.com & www.nseindia.com

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

Sukhdev Singh Khinda
Managing Director
DIN: 01202727

Date: 20.05.2026
Place: Jalandhar

R.S. KALRA & ASSOCIATES Chartered Accountants Jalandhar

Date:20.05.2026

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**

Sub: Declaration with respect to unmodified opinion of the Statutory Auditors on Audited Consolidated and Standalone Financial Results for the Financial Year ended March 31,2026

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 31,2026 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)