



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

November 13, 2024

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 Madam/Sir,

Sub: Outcome of the Board Meeting held on November 13, 2024

The meeting of the Board of Directors of the Company was held today i.e on Wednesday, November 13, 2024 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 un-audited Financial Results (Consolidated and Standalone) for the quarter and half year ended September 30, 2024 along with Limited Review Report thereon.

The Board Meeting Commenced at 1:30 P.M and Concluded at 2:40 P.M.

This is for your information and record.

Thanking you.

FOR AGI INFRA LIMITED

AARTI
MAHAJAN

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

Digital signed by AARTI MAHAJAN
DN: cn=AARTI MAHAJAN,
ou=AGI INFRA LIMITED, o=AGI INFRA LIMITED,
c=IN

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, 2024 ("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 contain any material misstatement.

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



Ravinder Singh Kalra
Proprietor
M. No: 086488

UDIN: 24086488BKERYR25016

Place: Jalandhar
Date: 13.11.2024

AGI INFRA LIMITED,
SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar
CIN:L45200PB2005PLC028466

Statement of Consolidated Un-audited Profit and Loss for the Quarter and Half year ended on 30 Sep.2024 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations						
2	Other Income	7756.26	7262.50	7090.58	15018.76	13971.3	29232.7
3	Total income from operations	247.02	194.55	154.21	441.57	299.05	906.34
4	Expenses	8003.28	7457.05	7244.79	15460.33	14270.35	30139.04
a	Cost of Materials consumed						
b	Purchases of stock-in-trade	5426.55	4762.02	6425.28	10188.57	11764.07	30437.63
c	Change in inventories of finished goods, work in progress & stock-in-trade						
d	Employee benefits expenses	(1742.00)	(1088.27)	(2597.09)	(2830.27)	(3655.36)	(13783.68)
e	Finance costs	1118.22	1241.44	814.75	2359.66	1361.93	3460.34
f	Depreciation and amortisation expense	278.78	280.38	133.58	559.16	250.34	728.08
g	Other expenses	525.77	310.87	289.80	836.64	442.05	1163.75
	Total expenses	291.56	193.07	419.22	484.63	730.88	1564.83
5	Profit before exceptional items and tax (3-4)	5898.88	5699.51	5485.54	11598.39	10893.91	23,570.95
6	Exceptional items	2104.4	1757.54	1759.25	3861.94	3376.44	6,568.09
7	Profit before tax (5-6)	0.00	0	0	0	0	0
8	Tax Expense	2104.40	1757.54	1759.25	3861.94	3376.44	6,568.09
	1) Current Tax						
	2) Deferred Tax	359.00	316.36	310.19	675.36	593.00	1050.00
9	Profit for the period from continuing operations (7-8)	0.00	0	0	0	0	308.60
10	Profit from discontinued operations	1745.40	1441.18	1449.06	3186.58	2783.44	5,209.49
11	Tax Expenses of discontinued operations						
12	Profit/(Loss) from discontinued operations (10-11)						
13	Profit for the period (9+12)	1745.40	1441.18	1449.06	3186.58	2783.44	5,209.49
14	Other Comprehensive Income						
15	Total Comprehensive Income after tax (13+14)	1745.40	1441.18	1449.06	3186.58	2783.44	5,209.49
16	Total Comprehensive Income for the period attributed to						
	Owners of the Company	1745.40	1441.18	1449.06	3186.58	2783.44	5,209.49
	Non Controlling Interest						
17	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1221.67	1221.67	1221.67	1221.67	1221.67	1221.67
18	Earning per Share (Not Annualised)						
	a) Basic	14.29	11.80	11.86	26.08	22.78	42.64
	b) Diluted	14.29	11.80	11.86	26.08	22.78	42.64

Notes:

- The consolidated un-audited financial results of the Company for the quarter and half year ended on September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024. The Statutory Auditors of the Company have carried out the limited review of the above financial results 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 previous period figures have been regrouped/ reclassified, wherever considered necessary.
- The Company has only one reportable segment. i.e Construction and Real Estate Development.
- 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 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: 13.11.2024
Place: Jalandhar



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, 2024 ("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: 13.11.2024

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



Ravinder Singh Kalra
Proprietor
M. No: 086488

UDIN: 26080488BKEYSAT7479

AGI INFRA LIMITED,

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

CIN:L45200PB2005PLC028466

Statement of Standalone Unaudited Profit and Loss for the Quarter and Half year ended on 30 Sep.2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations						
2	Other Income	7756.26	7262.50	7090.58	15018.76	13971.3	29232.7
3	Total income from operations	247.02	194.55	154.21	441.57	299.05	906.34
4	Expenses	8003.28	7457.05	7244.79	15460.33	14270.35	30139.04
a	Cost of Materials consumed						
b	Purchases of stock-in-trade	5426.55	4762.02	6425.28	10188.57	11764.07	30437.63
c	Change in inventories of finished goods, work in progress & stock-in-trade						
d	Employee benefits expenses	(1742.00)	(1088.27)	(2597.09)	(2830.27)	(3655.36)	(13783.68)
e	Finance costs	1118.22	1241.44	814.75	2359.66	1361.93	3460.34
f	Depreciation and amortisation expense	278.78	280.38	133.58	559.16	250.34	728.08
g	Other expenses	525.77	310.87	289.80	836.64	442.05	1163.75
	Total expenses	291.54	193.06	419.22	484.60	730.87	1564.64
5	Profit before exceptional items and tax (3-4)	5898.86	5699.50	5485.54	11598.36	10893.9	23,570.76
6	Exceptional items	2104.42	1757.56	1759.25	3861.98	3376.45	6,568.28
7	Profit before tax (5-6)	-	-	-	-	-	-
8	Tax Expense	2,104.42	1,757.56	1,759.25	3,861.98	3376.45	6,568.28
	1) Current Tax						
	2) Deferred Tax	359.00	316.36	310.19	675.36	593.00	1050.00
9	Profit for the period from continuing operations (7-8)	1,745.42	1,441.20	1,449.06	3,186.62	2783.45	308.60
10	Profit from discontinued operations						5,209.68
11	Tax Expenses of discontinued operations						
12	Profit/(Loss) from discontinued operations (10-11)						
13	Profit for the period (9+12)	1,745.42	1,441.20	1,449.06	3,186.62	2783.45	5,209.68
14	Other Comprehensive Income						
15	Total Comprehensive Income after tax (13+14)	1,745.42	1,441.20	1,449.06	3,186.62	2783.45	5,209.68
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	14.29	11.80	11.86	26.08	22.78	42.64
	b) Diluted	14.29	11.80	11.86	26.08	22.78	42.64

Notes:

- The standalone un-audited financial results of the Company for the quarter and half year ended on September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024. The Statutory Auditors of the Company have carried out the limited review of the above financial results 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 previous period figures have been regrouped/ reclassified, wherever considered necessary.
- The Company has only one reportable segment. i.e Construction and Real Estate Development.
- 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 exchange website www.bseindia.com & www.nseindia.com

Date: 13.11.2024
Place: Jalandhar

For and on behalf of the Board of Directors of
AGI Infra LimitedSukhdev Singh Khinda
Managing Director
DIN: 01202727

AGI INFRA LIMITED, SCO 1-5, Urbana, Jalandhar Heights-II, Jalandhar
 Balance Sheet as at 30th September 2024
 CIN:L45200PB2005PLC028466

(Rupees In Lakhs)

Particulars	Note No.	CONSOLIDATED		STANDALONE	
		Figures as on 30th September 2024	Figures as on 31st March 2024	Figures as on 30th September 2024	Figures as on 31st March 2024
1	2				
(1) ASSETS					
Non-current assets					
(a) Property Plant and Equipment					
(b) Investment Property	1(A)	7429.92	5510.39	7429.92	5510.39
(c) Other Intangible assets	2	21353.24	19610.46	21431.32	19688.54
(d) Financial Assets	1(B)	0.13	0.13	0.13	0.13
(i) Investments					
(ii) Trade receivables	3	0.00	0.00	0.00	0.00
(iii) Loans					
(iv) Others (to be specified)					
(e) Deferred tax assets (net)					
(f) Other non-current assets		309.65	309.65	309.65	309.65
(2) Current assets	4	264.97	260.22	264.97	260.22
(a) Inventories					
(b) Financial Assets	5	68872.75	66042.48	68872.75	66042.48
(i) Investments					
(ii) Trade receivables					
(iii) Cash and cash equivalents	6	388.18	284.50	283.18	179.50
(iv) Bank balances other than (iii) above	7	9504.66	6838.76	9504.25	6838.35
(v) Loans	8	30.07	3191.31	30.07	3191.31
(vi) Others (to be specified)					
(c) Current Tax Assets (Net)					
(d) Other current assets	9	2274.75	780.80	2274.75	780.80
Total Assets	10	6160.99	5123.27	6192.64	5154.92
EQUITY AND LIABILITIES		116589.30	107951.98	116593.62	107956.30
Equity					
(a) Equity Share capital					
(b) Other Equity	11(A)	1221.67	1221.67	1221.67	1221.67
LIABILITIES	11(B)	24505.94	21243.15	24510.71	21247.89
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings					
(ii) Trade payables	12	7671.81	5243.29	7671.81	5243.29
(iii) Other financial liabilities (other than those specified in item (b) to be specified)					
(b) Provisions					
(c) Deferred tax liabilities (Net)	13	77.69	77.69	77.69	77.69
(d) Other non-current liabilities					
Current liabilities					
(a) Financial Liabilities					
(i) Borrowings					
(ii) Trade payables	14	6520.57	8524.83	6520.57	8524.83
- Micro Small & Medium Enterprises					
- Others	15	170.42	217.58	170.42	217.58
(iii) Other financial liabilities (other than those specified in item (c))		709.04	852.09	708.59	851.86
(b) Other current liabilities					
(c) Provisions	16	75654.63	70514.17	75654.63	70513.96
(d) Current Tax Liabilities (Net)	17	57.52	57.52	57.52	57.52
Total Equity and Liabilities		116589.30	107951.98	116593.62	107956.30

Place: Jalandhar
 Date: 13.11.2024




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

AGI INFRA LIMITED
SCO 1-5, URBANA, JALANDHAR HEIGHTS-II, JALANDHAR
CASH FLOW STATEMENT for the year ended 31st March, 2024
CIN: L45200PB2005PLC028466

Particulars	CONSOLIDATED		STANDALONE	
	30th	31st March,	30th	31st March,
	September, 2024	2024	September, 2024	2024
(Rs. In Lakhs)				
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	3861.94	6568.08	3861.98	6568.28
Adjustment for :				
Depreciation & Amortisation	836.64	1163.75	836.64	1163.75
Extra Ordinary Items	76.25	-27.91	76.22	-27.91
Interest / Dividend Income	-200.49	-379.22	-200.49	-379.22
(Profit) / Loss on sale on Fixed Assets				
Financial Costs	559.16	728.08	559.16	728.08
Operating Profit before Working Capital Changes	5133.50	8052.78	5133.51	8052.98
Adjustment for :-				
(Increase) / Decrease in Inventories	-2830.27	-13783.68	-2830.27	-13783.68
(Increase) / Decrease in Trade Receivables	-103.68	-10.54	-103.68	-10.54
Increase / (Decrease) in Trade Payables	-190.21	-250.45	-190.43	-250.45
Increase / (Decrease) in Short Term Provisions	0	14.65	0	14.65
Increase / (Decrease) in Other current liabilities	5140.46	18157.06	5140.66	18156.96
(Increase) / Decrease in Other Non Current Assets	-4.75	-65.5	-4.75	-65.5
Increase / (Decrease) in Other long term liabilities	0	18.06	0	18.06
(Increase) / Decrease in short term loans & Advances	0	0	0	0
(Increase) / Decrease in other Current Assets	-2531.67	-4936.39	-2531.67	-4936.39
Cash Generated from Operations	-520.12	-856.79	-520.14	-856.89
Direct Taxes Paid	-675.36	-1050.00	-675.36	-1050.00
Net cash from / (used in) operating activities (A)	3938.02	6145.99	3938.01	6146.09
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets (Incl CWIP)	-2756.16	-3388.40	-2756.16	-3388.40
Sale/transfer of Fixed Assets	0	0	0	0
Profit / (Loss) on sale of Fixed Assets	0	0	0	0
Other non Current Investments	-1742.78	-5798.52	-1742.78	-5798.54
Purchase / Sale of Investments		0		0
Interest / Dividend Income	200.49	379.22	200.49	379.22
Net cash from / (used in) Investing activities (B)	-4298.45	-8807.70	-4298.45	-8807.72
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From issue of share capital (including Premium)	0	0	0	0
Proceeds From issue of Debenture capital (including Premium)	0	0	0	0
Share Application Money	0	0	0	0
Increase / (Decrease) in Long Term Borrowing	2428.52	2235.35	2428.52	2235.35
Increase / Decrease in Long Term Loans & Advances				
Increase / (Decrease) in Short Term borrowing	-2004.26	6636.14	-2004.26	6636.14
Dividend Paid		0		0
Financial Costs	-559.16	-728.08	-559.16	-728.08
Net cash from / (used in) financing activities (C)	-134.90	8143.41	-134.90	8143.41
Net (Decrease) / Increase in cash and Cash Equivalents (A+B+C)	-495.33	5481.70	-495.34	5481.78
Cash and cash equivalents at beginnings of year	10030.06	4548.36	10029.66	4547.88
Cash and cash equivalents at end of year	9534.73	10030.06	9534.32	10029.66

Place: Jalandhar
Date: 13.11.2024



For AGI Infra Limited

Sukhdev Singh Khinda
Managing Director
DIN: 01202727