



Date: 13.08.2022

Ref: KIVL/BSE/SEC/629

To,

The Secretary
Bombay Stock Exchange
New Trading Wing, Rotunda Building,
P J Tower, Dalal Street,
Mumbai – 400 001.

Sir,

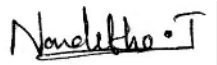
Subject: Unaudited Financial results for the quarter ended 30th June, 2022

Please find attached herewith the unaudited standalone & Consolidated financial results for the quarter ended 30th June, 2022 along with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

The above were taken on record at the meeting of the Board of Directors of the Company held today.

The above is your kind information and record.

For Kings Infra Ventures Limited



Nanditha T
Company Secretary & Compliance Officer



Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter ended 30th June 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
Kings Infra Ventures Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Kings Infra Ventures Limited ("the Company") for the quarter ended 30th June 2022 ("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 ("the Regulations").
2. The Statement, which is the responsibility of the Company's Management and approved by the 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"), 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.
3. 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 statements is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable Indian Accounting Standards 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.

For Elias George & Co.
Chartered Accountants
Firm Regn No. 000801S



Vaibhav .T. Ved
Partner
Membership No. 235912
UDIN: 22235912AOYDHJ5733

Place: Kochi
Date: 13-08-2022

KINGS INFRA VENTURES LIMITED

(CIN : L05000KL1987PLC004913)

Reg Off: 14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara, Ernakulam, Kerala 682015

Tel: 0484-6586557/8 Email : info@kingsinfra.com Web : www.kingsinfra.com
Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2022

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended		Year Ended	
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	(Refer Notes Below)	Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	1,119.95	1,232.15	1,026.74	3,981.18
II	Other Income	4.42	4.91	8.71	131.26
III	Total Income(I+II)	1,124.37	1,237.06	1,035.45	4,112.44
IV	EXPENSES				
	Cost of Materials consumed	844.72	1,003.11	966.05	3,296.29
	Purchase of Stock in trade	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(2.23)	(45.06)	(120.33)	(154.56)
	Employees benefits expense	20.37	24.90	19.81	86.20
	Finance Costs	60.82	59.35	48.39	212.27
	Depreciation and amortisation expenses	6.80	7.35	5.41	26.46
	Other expenses	59.47	81.01	34.62	242.55
	Total Expenses (IV)	989.95	1,130.66	953.95	3,709.21
V	Profit/(loss) before exceptional items and tax (III-IV)	134.42	106.40	81.50	403.23
VI	Exceptional items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	134.42	106.40	81.50	403.23
VIII	Tax Expenses:				
	(1) Current Tax	35.26	29.81	20.95	106.50
	(2) Prior Years Tax	-	-	-	-
	(3) Deferred Tax	(0.13)	(1.04)	2.07	0.77
IX	Profit / (Loss) / for the period from continuing operations	99.29	77.63	58.48	295.96
X	Profit/(Loss) from discontinued operations	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	99.29	77.63	58.48	295.96
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurement of defined benefit liabilities/assets	-	1.11	-	1.11
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	(0.28)	-	(0.28)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period	99.29	78.46	58.48	296.79
XV	Earning per equity share (for continuing operation)				
	(1) Basic	0.42	0.33	0.25	1.26
	(2) Diluted	0.42	0.33	0.25	1.26
XVII	Earning per equity share (for discontinuing operation)				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earning per equity share (for discontinuing operation and continuing operation)				
	(1) Basic	0.42	0.33	0.25	1.26
	(2) Diluted	0.42	0.33	0.25	1.26

Kings Infra Ventures Limited

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Thevara, Ernakulam - 682 015, Kerala.

T: 0484 4865823 E: info@kingsinfra.com

CIN: L05000KL1987PLC004913 | GST.No. 32AACCV3411D1Z1

Corporate Office :

C 7455, Kendriya Vihar, Yelahanka,

Bangalore - 560 064, Karnataka, India.

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Standalone Segment wise Revenue, Results, Assets , Liabilities and Capital Employed for the quarter ended 30th June, 2022

The Company has identified business segments as its reportable segments. Business segments comprise Infrastructure and Aquaculture(Export Facilities)

(Rs. In Lakhs)

Particulars	Quarter ended		Year Ended	
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(Sale/income from each segment)				
a) Infrastructure	-	-	-	-
b) Aquaculture(Export Facilities)	1,119.95	1,232.15	1,026.74	3,981.18
Total	1,119.95	1,232.15	1,026.74	3,981.18
Less: Inter segment revenue	-	-	-	-
Sales/Income from Operations	1,119.95	1,232.15	1,026.74	3,981.18
2. Segment Results				
(profit(+)/loss(-) before tax and interest from each segment)				
a) Infrastructure	-	-	-	-
b) Aquaculture(Export Facilities)	190.82	160.84	121.18	484.24
Total	190.82	160.84	121.18	484.24
Less: Finance Cost	60.82	59.36	48.39	212.27
Add: Other unallocable income net of unallocable expenditure	4.42	4.92	8.71	131.26
Total Profit before tax	134.42	106.40	81.50	403.23
3. Segment Assets				
a) Infrastructure	2,378.70	2,379.31	2,537.51	2,379.31
b) Aquaculture (Export Facilities)	3,570.97	3,293.82	3,242.20	3,293.82
c) Unallocated	3.11	2.99	1.98	2.99
Total	5,952.78	5,676.12	5,781.69	5,676.12
4. Segment Liabilities				
a) Infrastructure	83.12	83.12	371.92	83.12
b) Aquaculture(Export Facilities)	2,588.64	2,449.00	2,544.88	2,449.00
c) Unallocated	163.58	125.85	85.20	125.85
Total	2,835.33	2,657.97	3,002.00	2,657.97
5. Capital Employed				
(Segment Assets-Segment Liabilities)				
a) Infrastructure	2,295.58	2,296.19	2,165.59	2,296.19
b) Aquaculture(Export Facilities)	982.33	844.82	697.32	844.82
c) Unallocated	(160.46)	(122.86)	(83.22)	(122.86)
Total	3,117.44	3,018.15	2,779.69	3,018.15

Geographical Segment Information

Geographical revenue is allocated based on the location of the customers.

Information regarding geographical revenue is as follows:

Particulars	Quarter ended		Year Ended	
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited	Unaudited	Audited
Revenue from External customers				
India	1,030.49	790.00	345.88	2,461.80
Outside India	89.46	442.15	680.86	1,519.38




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CIN: L05000KL1987PLC004913 | GST. No. 32AACCV3411D1Z1

Corporate Office :

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Bangalore - 560 064, Karnataka, India.

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Note:	<p>1. The above standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards "34 Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations.</p> <p>2. The standalone unaudited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on August 13, 2022. The Limited Review of the same have been carried out by the Statutory Auditors of the Company as required under regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.</p> <p>3. The Company is primarily engaged in Aquaculture Business and Infrastructure Development Business. Accordingly the Company considers the above business segments as the primary segment. Hence, segment based information has been provided.</p> <p>4. The Indian Parliament has approved the Code on Social Security, 2020 ("the Code") which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this, the impact of the change, if any, will be assessed and recognized post notification of the relevant provisions.</p> <p>5. The figures for the quarter ended 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto nine months of relevant financial year, which were subjected to limited review by the auditor.</p> <p>6. Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.</p>
<p>Place: Kochi</p> <p>Date: 13.08.2022</p>	<div data-bbox="443 898 639 1093" data-label="Image"> </div> <div data-bbox="1021 907 1524 1120" data-label="Text"> <p>By order of the Board of Directors For Kings Infra Ventures Limited</p> <p><i>[Signature]</i></p> <p>Balagopal Veliyath Executive Director</p> </div>

Kings Infra Ventures Limited

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Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to Date financial results of Kings Infra Ventures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
Kings Infra Ventures Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Kings Infra Ventures Limited ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group") for the quarter ended 30th June 2022 ("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").
2. The Statement, which is the responsibility of the Parent's Management and 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"), prescribed under Section 133 of the Companies Act, 2013 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.
3. 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" and Standard on Auditing (SA) 600 "Using the Work of Another Auditor", 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 review 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 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.

4. The Statement includes the results of the following entity:
 - (i) Kings Maritech Eco Park Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor of the subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial results of the subsidiary included in the Consolidated unaudited Financial Results, whose interim financial results reflect total revenue of Rs.0.00, total net loss after tax of Rs.14,163.00 and total comprehensive loss of Rs.14,163.00 for the quarter ended 30th June, 2022, as considered in the consolidated unaudited financial results. These interim financial result have been reviewed by the auditor of the subsidiary whose report has been furnished to us by the Management and our conclusion on the Statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

For Elias George & Co.
Chartered Accountants
Firm Regn No. 000801S



Vaibhav .T. Ved
Partner
Membership No. 235912
UDIN: 22235912AOYEIX1596

Place: Kochi
Date: 13-08-2022

KINGS INFRA VENTURES LIMITED (CIN : L05000KL1987PLC004913) Reg Off:14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara,Ernakulam, Kerala 682015 Tel: 0484-6586557/8 Email : info@kingsinfra.com. Web : www.kingsinfra.com		
Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2022		
(Rs. In Lakhs)		
Sl.No.	Particulars	Quarter ended
		30-Jun-22
	(Refer Notes Below)	Unaudited
I	Revenue from Operations	1,119.95
II	Other Income	4.42
III	Total Income(I+II)	1,124.37
IV	EXPENSES	
	Cost of materials consumed	844.72
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(2.23)
	Employees benefits expense	20.37
	Finance Costs	60.82
	Depreciation and amortisation expenses	6.80
	Other expenses	59.61
	Total Expenses (IV)	990.09
V	Profit/(loss) before exceptional items and tax (III-IV)	134.28
VI	Exceptional items	-
VII	Profit/(loss) before tax (V-VI)	134.28
VIII	Tax Expenses:	
	(1) Current Tax	35.26
	(2) Prior Years Tax	-
	(3) Deferred Tax	(0.13)
IX	Profit / (Loss) / for the period from continuing operations	99.15
X	Profit/(Loss) from discontinued operations	-
XI	Tax Expense of discontinued operations	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-
XIII	Profit/(loss) for the period (IX+XII)	99.15
XIV	Other Comprehensive Income	
	A (i) Items that will not be reclassified to profit or loss	-
	Remeasurement of defined benefit liabilities/assets	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-
	B (i) Items that will be reclassified to profit or loss	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-
XV	Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)	99.15
	Profit for the year attributable to	
	Owners of the parent	99.21
	Non - Controlling interest	(0.06)
	Other Comprehensive income attributable to	
	Owners of the parent	-
	Non - Controlling interest	-
	Total Comprehensive Income for the year attributable to	
	Owners of the parent	99.21
	Non - Controlling interest	(0.06)
XVI	Earning per equity share (for continuing operation)	
	(1) Basic	0.42
	(2) Diluted	0.42
XVII	Earning per equity share (for discontinuing operation)	
	(1) Basic	-
	(2) Diluted	-
XVIII	Earning per equity share (for discontinuing operation and continuing operation)	
	(1) Basic	0.42
	(2) Diluted	0.42

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CIN : L05000KL1987PLC004913 I GST. No. 32AACCV3411D1Z1



Corporate Office :

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Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter ended 30th June, 2022

The Company has identified business segments as its reportable segments. Business segments comprise Infrastructure and Aquaculture(Export Facilities)

Particulars	(Rs. In Lakhs)	
	Quarter ended	
	30-Jun-22	Unaudited
1. Segment Revenue		
(Sale/income from each segment)		
a) Infrastructure	-	
b) Aquaculture(Export Facilities)	1,119.95	
Total	1,119.95	
Less: Inter segment revenue	-	
Sales/Income from Operations	1,119.95	
2. Segment Results		
(profit(+)/loss(-) before tax and interest from each segment)		
a) Infrastructure	-	
b) Aquaculture(Export Facilities)	190.68	
Total	190.68	
Less: Finance Cost	60.82	
Add: Other unallocable income net of unallocable expenditure	4.42	
Total Profit before tax	134.28	
3. Segment Assets		
a) Infrastructure	2,378.12	
b) Aquaculture (Export Facilities)	3,571.96	
c) Unallocated	4.66	
Total	5,954.74	
4. Segment Liabilities		
a) Infrastructure	83.12	
b) Aquaculture(Export Facilities)	2,591.43	
c) Unallocated	163.58	
Total	2,838.13	
5. Capital Employed		
(Segment Assets-Segment Liabilities)		
a) Infrastructure	2,295.00	
b) Aquaculture(Export Facilities)	980.53	
c) Unallocated	(158.92)	
Total	3,116.61	
Geographical Segment Information		
Geographical revenue is allocated based on the location of the customers.		
Information regarding geographical revenue is as follows:		
Particulars	Quarter ended	
	30-Jun-22	Unaudited
Revenue from External customers		
India	1,030.49	
Outside India	89.46	




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T: +91 80 28561161

Note:	1. The consolidated results of the Company include the unaudited financial results of the subsidiary named " Kings Maritech Eco Park Limited" which have been reviewed by the auditor of the subsidiary.
	2 The above consolidated financial results of the Group have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards "34 Interim Financial Reporting"("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations.
	3. The above results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on August 13, 2022. The Limited Review of the same have been carried out by the Statutory Auditors of the Company as required under regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
	4.The Group is primarily engaged in Aquaculture Business and Infrastructure Development Business Accordingly the Group considers the above business segments as the primary segment. Hence, segment based information has been provided.
	5 The Indian Parliament has approved the Code on Social Security,2020 ("the Code") which,inter alia ,deals with employee benefits during employment and post-employment.The Code has been published in the Gazette of India.The effective date of the Code is yet to be notified and the rules for quantifying the financial impact are also yet to be issued. In view of this,the impact of the change,if any, will be assessed and recognized post notification of the relevant provisions.
	6. M/s Kings Infra Ventures Limited acquired 5800 equity shares (58%) of M/s Kings Maritech Eco Park Limited during the current quarter and this investment is accounted at cost as per Ind AS 27 Seperate Financial Statements in the Company's standalone financial statements. The requirement to publish consolidated financial results is from this quarter and as such, consolidated financial figures for the previous quarters/year are not shown in the above statement.
	<p style="text-align: right;">By order of the Board of Directors</p> <p style="text-align: right;">For Kings Infra Ventures Limited</p> <p style="text-align: right;"> Babu Gopal Venkath EXECUTIVE DIRECTOR</p> <p>Place:Kochi Date:13.08.2022</p> 

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