

Ref: KIVL/BSE/SEC/671

Date: 13.02.2023

To,

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

Sir,

Subject: Unaudited standalone & consolidated Financial results for the quarter and nine months ended 31<sup>st</sup> December , 2022

Please find attached herewith the standalone & consolidated unaudited financial results for the third quarter and nine months ended ended 31<sup>st</sup> December 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**

Digitally signed by NANDITHA  
DN: c=IN, o=PERSONA, st=3123,  
pseudoonym=002e3ed9f9aef68a214e60849f9eb0b,  
2.5.2.40=0445107F5EE2296F50A0BC6166507810F5E7D0  
7B30F13D0275C129C3E256A3F, postalCode=680203,  
st=Kerala,  
serialNumber=48704460658971610d1ca105f723be2f7  
1e2395d1446b876e2d8565900a, cn=NANDITHA

Nanditha T  
Company Secretary & Compliance officer

Kings Infra Ventures Limited  
Registered Office :  
14B, 14th Floor, The Atria,  
Opp Gurudwara Temple, Thevara,  
Kochi, Kerala- 682015 India.  
info@kingsinfra.com | www.kingsinfra.com

Corporate Office :  
B10, 2nd Floor, Triveni Courtt,  
KP Vallon Road, Kadavanthra,  
Kochi, Kerala- 682020  
info@kingsinfra.com +91 484 4865823  
CIN : L05000KL1987PLC004913



**Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter and nine months ended 31<sup>st</sup> December 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 period ended 31st December 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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.
3. 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 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:23235912BGVQGM6976

Place: Kochi  
Date: 13-02-2023

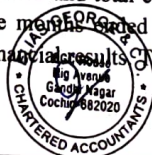
**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to Date financial results of Kings Infra Ventures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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 subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter ended 31st December 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 entities:
  - (i) Kings Maritech Eco Park Limited
  - (ii) Kings SISTA 360 Private 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 auditors of the subsidiaries, 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 2 subsidiaries included in the Consolidated unaudited Financial Results, whose interim financial results reflect total revenue of Rs.0.00 and 0.00, total net loss after tax of Rs.0.27 lakhs and Rs.5.28 lakhs and total comprehensive loss of Rs.0.27 lakhs and Rs.5.28 lakhs for the quarter and nine months ended 31st December 2022 respectively, as considered in the consolidated unaudited financial results. These interim financial



result have been reviewed by the auditors of the subsidiaries 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 subsidiaries, is based solely on the reports of the other auditors 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: 23235912BGVQGN6638

Place: Kochi  
Date: 13-02-2023



| <b>KINGS INFRA VENTURES LIMITED</b><br>(CIN : L05005KL1987PLC004913)<br>Reg Off: 14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara, Ernakulam, Kerala 682015<br>Tel: 0484-6586557/8 Email : info@kingsinfra.com. Web : www.kingsinfra.com |  |                 |                 |               |                   |                 |                 |
|--|--|-----------------|-----------------|---------------|-------------------|-----------------|-----------------|
| <b>Un-audited Statement of Standalone Financial Results for the quarter and Nine months ended December 31, 2022</b>  |  |                 |                 |               |                   |                 |                 |
| (Rs. In Lakhs)   |  |                 |                 |               |                   |                 |                 |
| Sl.No.   | Particulars  | Quarter Ended   |                 |               | Nine Months Ended |                 | Year Ended      |
|  |  | 31.12.2022      | 30.09.2022      | 31.12.2021    | 31.12.2022        | 31.12.2021      | 31.03.2022      |
|  | (Refer Notes Below)  | Un-audited      | Un-audited      | Un-audited    | Un-audited        | Un-audited      | Audited         |
| I  | Revenue from Operations  | 1,511.15        | 1,414.22        | 870.74        | 4,045.31          | 2,749.03        | 3,981.18        |
| II   | Other Income   | 14.46           | 5.28            | 5.77          | 24.16             | 126.35          | 131.26          |
| III  | <b>Total Income(I+II)</b>  | <b>1,525.61</b> | <b>1,419.50</b> | <b>876.51</b> | <b>4,069.47</b>   | <b>2,875.38</b> | <b>4,112.44</b> |
| IV   | <b>EXPENSES</b>  |                 |                 |               |                   |                 |                 |
|  | Cost of materials consumed   | 1,334.72        | 1,133.61        | 531.78        | 3,313.05          | 2,293.18        | 3,296.29        |
|  | Purchase of Stock in trade   |                 |                 |               |                   |                 |                 |
|  | Changes in inventories of Finished goods, stock-in-trade and work in progress  | (154.39)        | (32.81)         | 83.86         | (189.44)          | (109.50)        | (154.56)        |
|  | Employees benefits expense   | 24.09           | 21.14           | 21.10         | 65.59             | 61.30           | 86.20           |
|  | Finance Costs  | 62.90           | 52.66           | 49.85         | 176.39            | 152.92          | 212.27          |
|  | Depreciation and amortisation expenses   | 6.89            | 6.89            | 6.94          | 20.58             | 19.11           | 26.46           |
|  | Other expenses   | 56.41           | 69.11           | 57.80         | 184.99            | 161.54          | 242.55          |
|  | <b>Total Expenses (IV)</b>   | <b>1,330.62</b> | <b>1,250.60</b> | <b>751.33</b> | <b>3,571.16</b>   | <b>2,578.55</b> | <b>3,709.21</b> |
| V  | <b>Profit/(loss) before exceptional items and tax (III-IV)</b>   | <b>194.99</b>   | <b>168.90</b>   | <b>125.18</b> | <b>498.31</b>     | <b>296.83</b>   | <b>403.23</b>   |
| VI   | <b>Exceptional items</b>   | -               | -               | -             | -                 | -               | -               |
| VII  | <b>Profit/(loss) before tax (V-VI)</b>   | <b>194.99</b>   | <b>168.90</b>   | <b>125.18</b> | <b>498.31</b>     | <b>296.83</b>   | <b>403.23</b>   |
| VIII   | <b>Tax Expenses:</b>   |                 |                 |               |                   |                 |                 |
|  | (1) Current Tax  | 50.28           | 42.52           | 32.17         | 128.06            | 76.69           | 106.50          |
|  | (2) Prior Years Tax  | -               | -               | -             | -                 | -               | -               |
|  | (3) Deferred Tax   | (0.23)          | (0.31)          | 1.48          | (0.66)            | 1.81            | 0.77            |
| IX   | <b>Profit / (Loss) / for the period from continuing operations</b>   | <b>144.94</b>   | <b>126.69</b>   | <b>91.53</b>  | <b>370.91</b>     | <b>218.33</b>   | <b>295.96</b>   |
| X  | <b>Profit/(Loss) from discontinued operations</b>  | -               | -               | -             | -                 | -               | -               |
| XI   | <b>Tax Expense of discontinued operations</b>  | -               | -               | -             | -                 | -               | -               |
| XII  | <b>Profit/(Loss) from discontinued operations (after tax) (X-XI)</b>   | -               | -               | -             | -                 | -               | -               |
| XIII   | <b>Profit/(loss) for the period (IX+XII)</b>   | <b>144.94</b>   | <b>126.69</b>   | <b>91.53</b>  | <b>370.91</b>     | <b>218.33</b>   | <b>295.96</b>   |
| XIV  | <b>Other Comprehensive Income</b>  |                 |                 |               |                   |                 |                 |
|  | A (i) Items that will not be reclassified to profit or loss  | -               | -               | -             | -                 | -               | -               |
|  | Remeasurement of defined benefit liabilities/assets  |                 |                 |               |                   |                 | 1.11            |
|  | (ii) Income Tax relating to items that will not be reclassified to profit or loss  | -               | -               | -             | -                 | -               | (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  | -               | -               | -             | -                 | -               | -               |
|  | <b>Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period</b> | <b>144.94</b>   | <b>126.69</b>   | <b>91.53</b>  | <b>370.91</b>     | <b>218.33</b>   | <b>296.79</b>   |
| XV   | <b>Earning per equity share (for continuing operation)</b>   |                 |                 |               |                   |                 |                 |
|  | (1) Basic  | 0.62            | 0.54            | 0.39          | 1.58              | 0.93            | 1.26            |
|  | (2) Diluted  | 0.62            | 0.54            | 0.39          | 1.58              | 0.93            | 1.26            |
| XVII   | <b>Earning per equity share (for discontinuing operation)</b>  |                 |                 |               |                   |                 |                 |
|  | (1) Basic  | -               | -               | -             | -                 | -               | -               |
|  | (2) Diluted  | -               | -               | -             | -                 | -               | -               |
| XVIII  | <b>Earning per equity share (for discontinuing operation and continuing operation)</b>   |                 |                 |               |                   |                 |                 |
|  | (1) Basic  | 0.62            | 0.54            | 0.39          | 1.58              | 0.93            | 1.26            |
|  | (2) Diluted  | 0.62            | 0.54            | 0.39          | 1.58              | 0.93            | 1.26            |

**Kings Infra Ventures Limited**  
Registered Office:  
14B, 14th Floor, The Atria,  
Opp. Gurudwara Temple, Thevara,  
Kochi - 682015, Kerala, India.  
E: info@kingsinfra.com | www.kingsinfra.com



Corporate Office :  
B 10, 2nd Floor, Triveni Courtt,  
KP Vallon Road, Kadavanthra,  
Kochi - 682020, Kerala, India.  
E: info@kingsinfra.com T: +91 484 4865823  
CIN : L05000KL1987PLC004913

**Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and Nine months ended December 31,2022**

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

| Particulars  | Quarter Ended   |                 |                 | Nine Months Ended |                 | Year Ended      |
|--|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
|  | 31.12.2022      | 30.09.2022      | 31.12.2021      | 31.12.2022        | 31.12.2021      | 31.03.2022      |
|  | Un-audited      | Un-audited      | Un-audited      | Un-audited        | Un-audited      | Audited         |
| <b>1. Segment Revenue</b>                                      |                 |                 |                 |                   |                 |                 |
| (Sale/income from each segment)                                |                 |                 |                 |                   |                 |                 |
| a) Infrastructure  | -               | -               | -               | -                 | -               | -               |
| b) Aquaculture(Export Facilities)                              | 1,511.15        | 1,414.22        | 870.74          | 4,045.31          | 2,749.03        | 3,981.18        |
| <b>Total</b>   | <b>1,511.15</b> | <b>1,414.22</b> | <b>870.74</b>   | <b>4,045.31</b>   | <b>2,749.03</b> | <b>3,981.18</b> |
| Less: Inter segment revenue                                    | -               | -               | -               | -                 | -               | -               |
| <b>Sales/income from Operations</b>                            | <b>1,511.15</b> | <b>1,414.22</b> | <b>870.74</b>   | <b>4,045.31</b>   | <b>2,749.03</b> | <b>3,981.18</b> |
| <b>2. Segment Results</b>                                      |                 |                 |                 |                   |                 |                 |
| (profit/(+)/loss(-) before tax and interest from each segment) |                 |                 |                 |                   |                 |                 |
| a) Infrastructure  | -               | -               | -               | -                 | -               | -               |
| b) Aquaculture(Export Facilities)                              | 243.43          | 216.28          | 169.26          | 650.54            | 323.40          | 484.24          |
| <b>Total</b>   | <b>243.43</b>   | <b>216.28</b>   | <b>169.26</b>   | <b>650.54</b>     | <b>323.40</b>   | <b>484.24</b>   |
| Less: Finance Cost   | 62.90           | 52.66           | 49.85           | 176.39            | 152.91          | 212.27          |
| Add: Other unallocable income net of unallocable expenditure   | 14.46           | 5.28            | 5.76            | 24.16             | 126.34          | 131.26          |
| <b>Total Profit before tax</b>                                 | <b>194.99</b>   | <b>168.90</b>   | <b>125.18</b>   | <b>498.31</b>     | <b>296.83</b>   | <b>403.23</b>   |
| <b>3. Segment Assets</b>                                       |                 |                 |                 |                   |                 |                 |
| a) Infrastructure  | 2382.68         | 2379.67         | 2423.22         | 2,382.68          | 2,423.22        | 2,379.31        |
| b) Aquaculture (Export Facilities)                             | 4,292.92        | 3,497.26        | 3,132.92        | 4,292.92          | 3,132.92        | 3,293.82        |
| c) Unallocated   | 3.64            | 3.42            | 2.24            | 3.64              | 2.24            | 2.99            |
| <b>Total</b>   | <b>6,679.24</b> | <b>5,880.35</b> | <b>5,558.38</b> | <b>6,679.24</b>   | <b>5,558.38</b> | <b>5,676.12</b> |
| <b>4. Segment Liabilities</b>                                  |                 |                 |                 |                   |                 |                 |
| a) Infrastructure  | 83.12           | 83.12           | 88.12           | 83.12             | 88.12           | 83.12           |
| b) Aquaculture(Export Facilities)                              | 3,065.13        | 2,346.97        | 2,389.66        | 3,065.13          | 2,389.66        | 2,449.00        |
| c) Unallocated   | 141.92          | 206.13          | 140.90          | 141.92            | 140.90          | 125.85          |
| <b>Total</b>   | <b>3,290.17</b> | <b>2,636.22</b> | <b>2,618.68</b> | <b>3,290.17</b>   | <b>2,618.68</b> | <b>2,657.97</b> |
| <b>5. Capital Employed</b>                                     |                 |                 |                 |                   |                 |                 |
| (Segment Assets-Segment Liabilities)                           |                 |                 |                 |                   |                 |                 |
| a) Infrastructure  | 2,299.56        | 2,296.56        | 2,335.10        | 2,299.56          | 2,335.10        | 2,296.19        |
| b) Aquaculture(Export Facilities)                              | 1,227.79        | 1,150.29        | 743.26          | 1,227.79          | 743.26          | 844.82          |
| c) Unallocated   | (138.28)        | (202.71)        | (138.66)        | (138.28)          | (138.66)        | (122.86)        |
| <b>Total</b>   | <b>3,389.07</b> | <b>3,244.13</b> | <b>2,939.70</b> | <b>3,389.07</b>   | <b>2,939.70</b> | <b>3,018.15</b> |

**Geographical Segment Information**

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

Information regarding geographical revenue is as follows:

| Particulars                            | Quarter Ended |            |            | Nine Months Ended |            | Year Ended |
|--|---------------|------------|------------|-------------------|------------|------------|
|  | 31.12.2022    | 30.09.2022 | 31.12.2021 | 31.12.2022        | 31.12.2021 | 31.03.2022 |
| <b>Revenue from External customers</b> |               |            |            |                   |            |            |
| India                                  | 1,057.16      | 1,104.56   | 685.12     | 3,192.21          | 1,671.81   | 2,461.80   |
| Outside India                          | 453.99        | 309.65     | 185.62     | 853.10            | 1,077.23   | 1,519.38   |

**Note:**

- 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.
- 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 February 13, 2023. The Limited Review of the same have been carried out by the Statutory Auditors of the Company as required under regulation 35 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 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.
- 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.
- Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.

Place: Kochi  
Date: 13/02/2023

By order of the Board of Directors  
For Kingsinfra Ventures Limited

  
**BALAGOPALAN VELIYATH**  
Executive Director

**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 Un-audited Consolidated Financial Results for the quarter and Nine months ended December 31,2022**

| Sl.No. | Particulars  | Quarter ended   |                 | Nine Months Ended |
|--------|--|-----------------|-----------------|-------------------|
|        |  | 31-Dec-22       | 30-Sep-22       | 31-Dec-22         |
|        | (Refer Notes Below)  | Un-audited      | Un-audited      | Un-audited        |
| I      | Revenue from Operations  | 1,511.15        | 1,414.22        | 4,045.31          |
| II     | Other Income   | 14.46           | 5.28            | 24.16             |
| III    | <b>Total Income(I+II)</b>  | <b>1,525.61</b> | <b>1,419.50</b> | <b>4,069.47</b>   |
| IV     | <b>EXPENSES</b>  |                 |                 | -                 |
|        | Cost of Operations   | 1,334.72        | 1,133.61        | 3,313.05          |
|        | Changes in inventories of Finished goods, stock-in-trade and work in progress    | (154.39)        | (32.81)         | (189.44)          |
|        | Employees benefits expense   | 24.09           | 21.14           | 65.59             |
|        | Finance Costs  | 62.90           | 52.67           | 176.39            |
|        | Depreciation and amortisation expenses   | 6.89            | 6.89            | 20.58             |
|        | Other expenses   | 56.68           | 73.98           | 190.27            |
|        | <b>Total Expenses (IV)</b>   | <b>1,330.89</b> | <b>1,255.47</b> | <b>3,576.44</b>   |
| V      | <b>Profit/(loss) before exceptional items and tax (III-IV)</b>                   | <b>194.72</b>   | <b>164.03</b>   | <b>493.03</b>     |
| VI     | <b>Exceptional items</b>   |                 |                 | -                 |
| VII    | <b>Profit/(loss) before tax (V-VI)</b>   | <b>194.72</b>   | <b>164.03</b>   | <b>493.03</b>     |
| VIII   | <b>Tax Expenses:</b>   |                 |                 | -                 |
|        | (1) Current Tax  | 50.28           | 42.52           | 128.06            |
|        | (2) Prior Years Tax  |                 |                 | -                 |
|        | (3) Deferred Tax   | (0.23)          | (0.31)          | (0.66)            |
| IX     | <b>Profit / (Loss) / for the period from continuing operations</b>               | <b>144.67</b>   | <b>121.82</b>   | <b>365.63</b>     |
| X      | <b>Profit/(Loss) from discontinued operations</b>                                | -               | -               | -                 |
| XI     | <b>Tax Expense of discontinued operations</b>                                    | -               | -               | -                 |
| XII    | <b>Profit/(Loss) from discontinued operations (after tax) (X-XI)</b>             | -               | -               | -                 |
| XIII   | <b>Profit/(loss) for the period (IX+XII)</b>                                     | <b>144.67</b>   | <b>121.82</b>   | <b>365.63</b>     |
| XIV    | <b>Other Comprehensive Income</b>  |                 |                 | -                 |
|        | 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     | -               | -               | -                 |
|        | 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     | <b>Total Comprehensive Income for the year (Comprising Profit and Other</b>      | <b>144.67</b>   | <b>121.82</b>   | <b>365.63</b>     |
|        |  |                 |                 | -                 |
|        |  |                 |                 | -                 |
|        | <b>Profit for the year attributable to</b>                                       |                 |                 | -                 |
|        | Owners of the parent   | 144.78          | 124.07          | 368.05            |
|        | Non - Controlling interest   | (0.11)          | (2.25)          | (2.42)            |
|        |  |                 |                 | -                 |
|        | <b>Other Comprehensive income attributable to</b>                                |                 |                 | -                 |
|        | Owners of the parent   |                 |                 | -                 |
|        | Non - Controlling interest   |                 |                 | -                 |
|        |  |                 |                 | -                 |
|        | <b>Total Comprehensive Income for the year attributable to</b>                   |                 |                 | -                 |
|        | Owners of the parent   | 144.78          | 124.07          | 368.05            |
|        | Non - Controlling interest   | (0.11)          | (2.25)          | (2.42)            |
|        |  |                 |                 | -                 |
|        | <b>Earnings per Equity Share</b>   |                 |                 | -                 |
|        | Basic (Rs.)  | 0.62            | 0.52            | 1.56              |
|        | Diluted (Rs.)  | 0.62            | 0.52            | 1.56              |
|        |  |                 |                 | -                 |
|        | <b>Corporate overview and Significant Accounting Policies</b>                    |                 |                 | -                 |
|        | <b>Notes to the Financial Statements</b>   |                 |                 | -                 |
|        | <b>The accompanying notes are an integral part of these financial statements</b> |                 |                 | -                 |

Kings Infra Ventures Limited

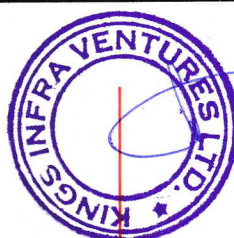
Registered Office:

14B,14th Floor, The Atria,

Opp. Gurudwara Temple, Thevara,

Kochi - 682015, Kerala, India.

E : info@kingsinfra.com | www.kingsinfra.com



Corporate Office :

B 10, 2nd Floor, Triveni Courtt,

KP Vallon Road, Kadavanthra,

Kochi - 682020, Kerala, India.

E : info@kingsinfra.com T : +91 484 4865823

CIN : L05000KL1987PLC004913



**Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and Nine months ended December 31,2022**

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

| Particulars   | Quater ended      |                 | Nine Months Ended |
|---|-------------------|-----------------|-------------------|
|   | 31-Dec-22         | 30-Sep-22       | 31-Dec-22         |
|   | Un-audited        | Un-audited      | Un-audited        |
| <b>1. Segment Revenue</b>   |                   |                 |                   |
| (Sale/income from each segment)   |                   |                 |                   |
| a) Infrastructure   |                   | -               | -                 |
| b) Aquaculture(Export Facilities)   | 1,511.15          | 1,414.22        | 4,045.31          |
| <b>Total</b>  | <b>1,511.15</b>   | <b>1,414.22</b> | <b>4,045.31</b>   |
| Less: Inter segment revenue   | -                 | -               | -                 |
| <b>Sales/Income from Operations</b>                                       | <b>1,511.15</b>   | <b>1,414.22</b> | <b>4,045.31</b>   |
| <b>2. Segment Results</b>   |                   |                 |                   |
| (profit(+)/loss(-) before tax and interest from each segment)             |                   |                 |                   |
| a) Infrastructure   | -                 | -               | -                 |
| b) Aquaculture(Export Facilities)   | 243.16            | 211.42          | 645.26            |
| <b>Total</b>  | <b>243.16</b>     | <b>211.42</b>   | <b>645.26</b>     |
| Less: Finance Cost  | 62.90             | 52.67           | 176.39            |
| Add: Other unallocable income net of unallocable expenditure              | 14.46             | 5.28            | 24.16             |
| <b>Total Profit before tax</b>  | <b>194.72</b>     | <b>164.03</b>   | <b>493.03</b>     |
| <b>3. Segment Assets</b>  |                   |                 |                   |
| a) Infrastructure   | 2381.19           | 2,378.19        | 2,381.19          |
| b) Aquaculture (Export Facilities)  | 4,296.21          | 3,500.60        | 4,296.21          |
| c) Unallocated  | 5.39              | 5.17            | 5.39              |
| <b>Total</b>  | <b>6,682.79</b>   | <b>5,883.97</b> | <b>6,682.79</b>   |
| <b>4. Segment Liabilities</b>   |                   |                 |                   |
| a) Infrastructure   | 83.12             | 83.12           | 83.12             |
| b) Aquaculture(Export Facilities)   | 3,073.84          | 2,355.48        | 3,073.84          |
| c) Unallocated  | 141.92            | 206.13          | 141.92            |
| <b>Total</b>  | <b>3,298.88</b>   | <b>2,644.73</b> | <b>3,298.88</b>   |
| <b>5. Capital Employed</b>  |                   |                 |                   |
| (Segment Assets-Segment Liabilities)                                      |                   |                 |                   |
| a) Infrastructure   | 2298.07           | 2,295.08        | 2298.07           |
| b) Aquaculture(Export Facilities)   | 1222.37           | 1145.12         | 1222.37           |
| c) Unallocated  | -136.53           | -200.96         | -136.53           |
| <b>Total</b>  | <b>3,383.91</b>   | <b>3,239.24</b> | <b>3,383.91</b>   |
| <b>Geographical Segment Information</b>                                   |                   |                 |                   |
| Geographical revenue is allocated based on the location of the customers. |                   |                 |                   |
| Information regarding geographical revenue is as follows:                 |                   |                 |                   |
| Particulars   | Nine Months Ended |                 | Nine Months Ended |
|   | 31-Dec-22         | 30-Sep-22       | 31-Dec-22         |
|   | Un-audited        | Un-audited      | Un-audited        |
| <b>Revenue from External customers</b>                                    |                   |                 |                   |
| India   | 1057.16           | 1,104.56        | 3,192.21          |
| Outside India   | 453.99            | 309.66          | 853.10            |







**Note:**

1. The consolidated results of the Company include the unaudited financial results of the subsidiaries "Kings Maritech Eco Park Limited" and "Kings SISTA360 Private Limited" which have been reviewed by the auditors of the subsidiaries.
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 February 13, 2023. 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.

Place: Kochi  
Date: 13/02/2023



By order of the Board of Directors  
For Kings Infra Ventures Limited

**FOR KINGS INFRA VENTURES LTD.**

**BALAGOPALAN VELIYATH**  
EXECUTIVE DIRECTOR

**Kings Infra Ventures Limited**

**Registered Office:**

14B, 14th Floor, The Atria,  
Opp. Gurudwara Temple, Thevara,  
Kochi - 682015, Kerala, India.

**E:** [info@kingsinfra.com](mailto:info@kingsinfra.com) | [www.kingsinfra.com](http://www.kingsinfra.com)

**Corporate Office :**

B 10, 2nd Floor, Triveni Courtt,  
KP Vallon Road, Kadavanthra,  
Kochi - 682020, Kerala, India.

**E:** [info@kingsinfra.com](mailto:info@kingsinfra.com) **T:** +91 484 4865823

**CIN:** L05000KL1987PLC004913