

**KINGS MARITECH ECO PARK LIMITED**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2026**

**KINGS MARITECH ECO PARK LIMITED**  
**Statement of Cash Flows for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

Particulars	As at 31-March-2026	As at 31 March-2025
<b>A: Cash Flow from Operating Activities</b>		
Net Profit/(Loss) Before Tax	(55,706.04)	(17,308.06)
Adjustments for :		
Net unrealised fair value (gain) / loss	-	-
Dividend Income	-	-
Lease payments	-	-
Depreciation, Amortisation and Impairment Expense	-	-
<b>Operating profit before working capital changes</b>	<b>(55,706.04)</b>	<b>(17,308.06)</b>
(Increase)/ Decrease in Trade Receivables	-	-
(Increase)/ Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	(329.27)	(909.50)
(Decrease)/Increase in Trade Payables	(4,835.98)	(543.08)
(Decrease)/Increase in Other Current Liabilities	53,735.17	19,916.47
(Decrease)/Increase in Provisions	-	-
(Decrease)/Increase in Current Tax Liability	-	-
<b>Cash Generated from Operations</b>	<b>(7,136.12)</b>	<b>1,155.83</b>
<b>Net Cash from/(used in) Operating Activities (A)</b>	<b>(7,136.12)</b>	<b>1,155.83</b>
<b>B: Cash Flow from Investing Activities</b>		
(Increase)/Decrease in Other Non Current Assets	-	-
(Increase)/Decrease in Financial Assets Loans	-	-
(Increase)/Decrease in Capital WIP	-	-6,17,578.03
(Increase)/Decrease in Financial Assets Others	-	-
Purchase of Property, Plant & Equipment, Intangible Assets	-	-
Interest Income	-	-
<b>Net Cash from/(used in) Investing Activities (B)</b>	<b>-</b>	<b>-6,17,578.03</b>
<b>C: Cash Flow from Financing Activities</b>		
Finance Cost	-	-
Increase/(Decrease) in Long Term Borrowings	-	-
Increase/(Decrease) in Long Term Other Financial Liabilities	-	-
Increase/(Decrease) in Short Term Other Financial Liabilities	-	-
Increase/(Decrease) in Short Term Borrowings	6,850.00	6,16,949.13
<b>Net Cash/(used in) Financing Activities (C)</b>	<b>6,850.00</b>	<b>6,16,949.13</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash equivalents (A+B+C)</b>	<b>(286.12)</b>	<b>526.93</b>
Cash and cash equivalents at the beginning of the year	623.75	96.82
<b>Cash and cash equivalents at the end of the year</b>	<b>337.63</b>	<b>623.75</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	-
Balance with banks	337.63	623.75
Others	-	-
<b>Total cash and cash equivalents</b>	<b>337.63</b>	<b>623.75</b>

As per our report of even date  
For Mohandas & Associates  
Chartered Accountants  
ICAI Firm Reg No.: 00211



Mohandas Anchery  
[Partner]  
Membership no.: 036726

For and on behalf of the board of directors of  
Kings Maritech Eco Park Limited

Baby  
John Shaji  
Digitally signed by  
Baby John Shaji  
Date: 2026.05.25  
15:17:52 +05'30'

Baby John Shaji  
[Director]  
DIN: 03498692

BALAGOPAL  
AN VELIYATH  
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BALAGOPALAN  
VELIYATH  
Date: 2026.05.25  
15:12:45 +05'30'

Balagopalan Veliyath  
[Director]  
DIN: 05254460

Place: Thrissur  
Date: 25-05-2026

Place: Thoothukudi  
Date: 25-05-2026

**KINGS MARITECH ECO PARK LIMITED**  
**Balance Sheet As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

Particulars	Notes	As at 31-March-2026	As at 31 March-2025
<b>I ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	3	6,17,578.03	6,17,578.03
(b) Capital Work-in-Progress		-	-
(c) Other Intangible Assets		-	-
(d) Financial Assets		-	-
Investments		-	-
Loans		-	-
Others		-	-
(e) Deferred Tax Assets (net)		-	-
(f) Other Non-Current Assets	4	22,387.00	2.52
<b>Total Non-Current Assets</b>		<b>6,39,965.03</b>	<b>6,17,580.55</b>
<b>Current Assets</b>			
(a) Inventories		-	-
(b) Financial Assets		-	-
Trade Receivables		-	-
Cash and Cash Equivalents		-	-
(c) Other Current Assets	5	337.63	623.75
<b>Total Current Assets</b>	6	<b>2,179.27</b>	<b>1,850.00</b>
<b>Total Assets</b>		<b>6,42,481.93</b>	<b>6,20,054.30</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	7	1,000.00	1,000.00
(b) Other Equity	8	(68,928.10)	(35,606.54)
<b>Total of Equity</b>		<b>(67,928.10)</b>	<b>(34,606.54)</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
Borrowings	9	6,23,799.13	6,16,949.13
Other Financial Liabilities		-	-
(b) Provisions		-	-
<b>Total Non-Current Liabilities</b>		<b>6,23,799.13</b>	<b>6,16,949</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
Borrowings		-	-
Trade payables	10	301.95	5,137.93
Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		-	-
Other Financial Liabilities		-	-
(b) Other current liabilities	11	86,308.95	32,573.78
(c) Provisions		-	-
(d) Current tax liabilities (Net)		-	-
<b>Total Current Liabilities</b>		<b>86,610.90</b>	<b>37,711.71</b>
<b>Total Equity and Liabilities</b>		<b>6,42,481.93</b>	<b>6,20,054.30</b>

Summary of significant accounting policies  
The accompanying notes are an integral part of these financial statements

As per our report of even date  
**For Mohandas & Associates**  
Chartered Accountants  
ICAI Firm Reg No.: 002116S

Mohandas Anchery  
[Partner]  
Membership no.: 036726



**For and on behalf of the board of directors of**  
**Kings Maritech Eco Park Limited**

Baby John Shaji  
Digitally signed by Baby John Shaji  
Date: 2026.05.25 15:18:43 +05'30'  
Baby John Shaji  
[Director]  
DIN:03498692

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Digitally signed by BALAGOPALAN VELIYATH  
Date: 2026.05.25 15:13:41 +05'30'  
Balagopalan Veliyath  
[Director]  
DIN: 05254460

Place: Thirissur  
Date: 25-05-2026

Place: Thoothukudi  
Date: 25-05-2026

**KINGS MARITECH ECO PARK LIMITED**  
**Statement of profit and loss for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

Particulars	Notes	As at 31-March-2026	As at 31 March-2025
<b>Income</b>			
Revenue from Operations		-	-
Other Income		-	-
<b>Total Income</b>		-	-
<b>Expenses</b>			
Cost of Materials Consumed		-	-
Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade		-	-
Employee Benefits Expense		-	-
Finance Costs	12	54,472.75	7,151.53
Depreciation and Amortisation Expense		-	-
Other Expenses	13	1,233.29	10,156.53
<b>Total Expenses</b>		<b>55,706.04</b>	<b>17,308.06</b>
<b>Profit/Loss before tax</b>		<b>(55,706.04)</b>	<b>(17,308.06)</b>
Tax Expense		-	-
[i] Current Tax		-	-
[ii] Deferred Tax		(22,384.48)	2.68
<b>Profit/Loss after tax</b>		<b>(33,321.56)</b>	<b>(17,310.74)</b>
<b>Other Comprehensive Income</b>			
A. (i) Items that will not be reclassified to profit or loss		-	-
(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		-	-
<b>Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)</b>		<b>(33,321.56)</b>	<b>(17,310.74)</b>
<b>Earnings per Equity Share</b>			
Basic	14	(3.33)	(1.73)
Diluted			

Summary of significant accounting policies  
The accompanying notes are an integral part of these financial statements

As per our report of even date  
For Mohandas & Associates  
Chartered Accountants  
ICAI Firm Reg No.: 002116S

Mohandas Anchery  
[Partner]  
Membership no.: 036726

Place: Thrissur  
Date: 25-05-2026



For and on behalf of the board of directors of  
Kings Maritech Eco Park Limited

Baby John Shaji  
Digitally signed by Baby John Shaji  
Date: 2026.05.25 15:19:07 +05'30'

Baby John Shaji  
[Director]  
DIN: 03498692

Place: Thoothukudi  
Date: 25-05-2026

BALAGOP ALAN VELIYATH  
Digitally signed by BALAGOPALAN VELIYATH  
Date: 2026.05.25 15:14:10 +05'30'

Balagopalan Veliyath  
[Director]  
DIN: 05254460

**KINGS MARITECH ECO PARK LIMITED**

**Notes to the Financial Statements for the year ended As at 31-March-2026**

*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**1 Corporate Information**

Kings Maritech Eco Park Limited (referred to as "the Company") is a Public Limited Company CIN:U05000TN2021PLC147919 incorporated and domiciled in India with its registered office at Unit no.B7,B8(A),B10 Tuticorin, Cooperative Industrial Estate Korampallam, Thoothukudi Tamil Nadu 628101 India. The company is engaged to carry on the business of developing, maintaining and operating Mariculture Tech parks, Aquaculture hubs, Special economic zones, regions, Farmers Clusters, Integrated Aquaculture facilities, Recirculated Aquaculture systems, Biofloc Systems, Precision Aquaculture Systems, AI, IoT, sensors and Robotic technology, Common Infrastructure for Farming clusters and FPOs, Tech Parks, Data Centres, SME Industrial parks, Hatcheries, facilities for production of quality seed, feed, seed rearing, pre- and post-harvest infrastructure, technology incubation centres, facilities for recreational fisheries, eco-tourism projects, water and waste management systems, water treatment and desalination plants, Blue Carbon Sinks, Green carbon sinks, renewable energy production and distribution, hubs of multifarious environmental, social and economically sustainable food production systems.

**2 Significant Accounting Policies**

**2.1 Statement of Compliance**

These financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other Accounting Principles generally accepted in India.

**2.2 Basis of Preparation**

These Standalone Financial Statements of the company are prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis as per the provisions of the Companies Act, 2013 ("the Act").

**Current and Non- Current Classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- (a) It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle and it is held primarily for the purpose of being traded;
- (b) It is expected to be realised within 12 months after the reporting date; or
- (c) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- (d) All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- (a) It is expected to be settled in the Company's normal operating cycle;
- (b) It is held primarily for the purpose of being traded
- (c) It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
- (d) All other liabilities are classified as non-current.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Standalone Financial Statements have been presented in Indian Rupees (INR), which is the Company's functional currency.

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### 2.3 Use of Estimates and Judgements

The preparation of these Financial Statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the Financial Statements and the reported amounts of income and expense of the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year are included in the following

#### ***Useful Lives of Property, Plant and Equipment***

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future period.

#### ***Valuation of Deferred Tax Liabilities/Assets***

The Company reviews the carrying amount of deferred tax liabilities/assets at the end of each reporting period.

### ***Provisions and Contingent Liabilities***

#### **Provisions**

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (except retirement benefits and leave encashments) are not discounted to its present value and are determined based on best estimate

#### **Contingent liabilities & commitments**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation or it cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the

#### **Recoverability of advances/ receivables**

The Company makes provisions for expected credit loss based on an assessment of the recoverability of trade and other receivables. The identification of doubtful debts requires use of judgment and estimates. Where the expectation is different from the original estimate, such difference will impact the carrying value of the trade and other receivables and expenses on account of provision for doubtful debts in the period in which such estimate has been changed. At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding receivables

### 2.4 Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash on hand and balances with banks which are unrestricted for withdrawal and usage.

### 2.5 Taxation

Income tax expenses for the year comprises of current tax and the net change in the deferred tax asset or liability during the year. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income.

#### **Current Income Tax**

Current tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from, or paid to, the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted, or substantively enacted, by the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

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### **Deferred Tax**

Deferred tax assets and liabilities are recognised for temporary differences arising between the tax bases of assets and liabilities and their carrying amounts. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the reporting date and are expected to apply when the related deferred income tax asset is realised or Deferred tax assets are only recognised for temporary differences, unused tax losses and unused tax credits if it is probable that future taxable amounts will arise to utilise those temporary differences and losses. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Deferred tax assets and liabilities are offset where there is a legally enforceable right to offset current tax assets and liabilities and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities are realised simultaneously.

### **2.6 Earnings per Share**

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings per share. Basic EPS is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless they have been issued at a later date. In computing the dilutive earnings per share, only potential equity shares that are dilutive and that either reduces the earnings per share or increases loss per share are included.

### **2.7 Segment Reporting**

Pursuant to Ind AS 108 - Operating Segments, no segment disclosure has been made in these financial statements, as the Company has only one geographical segment and no other separate reportable business segment.

### **2.8 Statement of Cash Flows**

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. For the purpose of statement of cash flow, Cash and cash equivalent comprise cash at banks and cash on hand.

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**KINGS MARITECH ECO PARK LIMITED**

**Notes to the Financial Statement for the year ended As at 31-March-2026**

*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**3 Capital Work-in-Progress**

Work-in-Progress

<u>As at 31-March-2026</u>	<u>As at 31-March-2025</u>
6,17,578.03	6,17,578.03
<b>6,17,578.03</b>	<b>6,17,578.03</b>

**4 Deferred Tax Asset**

On Account of timing difference of expenses  
On Account of unabsorbed business losses

<u>As at 31-March-2026</u>	<u>As at 31-March-2025</u>
22,387.00	2.52
<b>22,387.00</b>	<b>2.52</b>

**5 Cash and Cash Equivalents**

Balance with bank

<u>As at 31-March-2026</u>	<u>As at 31-March-2025</u>
337.63	623.75
<b>337.63</b>	<b>623.75</b>

**6 Other Current Assets**

GST Receivables  
Other Receivables  
CDSL Security Deposit  
Security Trade Deposit

<u>As at 31-March-2026</u>	<u>As at 31-March-2025</u>
1,969.27	1,825.50
110.00	24.50
100.00	
<b>2,179.27</b>	<b>1,850.00</b>

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**KINGS MARITECH ECO PARK LIMITED**  
**Notes to the Financial Statement for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**7 Equity share capital**

	As at 31-March-2026		As at 31-March-2025	
	Number	Amount	Number	Amount
<b>(i) Authorised</b> Equity Share Capital of face value of Rs. 10 each	10,00,000.00	1,00,000.00	10,00,000.00	1,00,000.00
<b>Total</b>	<b>10,00,000</b>	<b>1,00,000</b>	<b>10,00,000</b>	<b>1,00,000</b>
<b>(ii) Issued and Subscribed</b> Equity Share Capital of face value of Rs. 10 each	10000	1,000.00	10000	1,000.00
<b>Total</b>	<b>10,000</b>	<b>1,000.00</b>	<b>10,000</b>	<b>1,000.00</b>
<b>(iii) Paid Up</b> Equity Share Capital of face value of Rs. 10 each	10000	1,000.00	10000	1,000.00
<b>Total</b>	<b>10,000</b>	<b>1,000.00</b>	<b>10,000</b>	<b>1,000.00</b>

<b>(iv) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year</b>			
Balance at the beginning of the year	10,000.00	1,000.00	10,000.00
Add: Issued during the year	-	-	-
Add: Shares issued as ESOP	-	-	-
Less: Redeemed during the year	-	-	-
<b>Total</b>	<b>10,000.00</b>	<b>1,000.00</b>	<b>10,000.00</b>

**(v) Rights, preferences and restrictions attached to equity shares**  
The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The holders of equity shares are entitled to receive dividends as declared from time to time. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.



(vi) Details of Equity Shares held by shareholder holding more than 5% of the aggregate shares in the

Name of the Equity Shareholder	As at 31-March-2026	
	Number of shares	%
KINGS INFRA VENTURES LIMITED	5,800	58%
VENUS FISHERIES PRIVATE LIMITED	1,000	10%
GOODTIMES INDIA HOLIDAYS AND TRAVELS PRIVATE LIMITED	1,000	10%
KINGS INFOMATICA SOLUTIONS PRIVATE LIMITED	1,000	10%
SHAJI BABY JOHN	1,000	10%

Name of the Equity Shareholder	As at 31-March-2025	
	Number of shares	%
KINGS INFRA VENTURES LIMITED	5,800	58%
VENUS FISHERIES PRIVATE LIMITED	1,000	10%
GOODTIMES INDIA HOLIDAYS AND TRAVELS PRIVATE LIMITED	1,000	10%
KINGS INFOMATICA SOLUTIONS PRIVATE LIMITED	1,000	10%
SHAJI BABY JOHN	1,000	10%

(vii) Details of Shares held by promoters at the end of the year

Promoter Name	No. of Shares	% of total shares	% Change during the year
KINGS INFRA VENTURES LIMITED	5,800	58%	NIL
VENUS FISHERIES PRIVATE LIMITED	1,000	10%	NIL
GOODTIMES INDIA HOLIDAYS AND TRAVELS PRIVATE LIMITED	1,000	10%	NIL
KINGS INFOMATICA SOLUTIONS PRIVATE LIMITED	1,000	10%	NIL
SHAJI BABY JOHN	100	1%	NIL
BALAGOPALAN VELIYATH	100	1%	NIL
MAGESH K	100	1%	NIL

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**KINGS MARITECH ECO PARK LIMITED**  
**Notes to the Financial Statement for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**8 Other Equity**

	<u>As at 31-March-2026</u>	<u>As at 31-March-2025</u>
<b>Retained Earnings</b>		
Opening balance	(35,606.54)	(18,295.80)
Add: Profit for the year	(33,321.56)	(17,310.74)
<b>Add: Other Comprehensive Income (net of tax)</b>	-	-
Add: Income Tax adjustment for Earlier years	-	-
<b>Add/ Less: Appropriations</b>		
Transferred to Statutory Reserve	-	-
Transferred to Impairment Reserve	-	-
<b>Total appropriations</b>	-	-
<b>Closing balance</b>	<b>(68,928.10)</b>	<b>(35,606.54)</b>
<b>Other Comprehensive Income</b>		
Balance as per last financial statements	-	-
Add: Additions during the period	-	-
<b>Net surplus in the statement of profit and loss</b>	<b>(68,928.10)</b>	<b>(35,606.54)</b>
<b>Total</b>		

**Retained Earnings:**

This reserve represents the cumulative profit/ loss of the Company. This can be utilised in accordance with the provisions of the Companies Act, 2013.



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**KINGS MARITECH ECO PARK LIMITED**  
**Notes to the Financial Statement for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**9 Borrowings**

	As at 31-March-2026	As at 31-March-2025
Inter Corporate Loan	6,23,799.13	6,16,949.13
<b>Total</b>	<b>6,23,799.13</b>	<b>6,16,949.13</b>

**10 Trade Payables**

<i>Total outstanding dues of micro enterprises and small enterprises; and</i>	-	301.95	5,137.93
<i>Total outstanding dues of creditors other than micro enterprises and small enterprises.</i>	301.95	-	-
<b>TOTAL</b>	<b>301.95</b>	<b>5,137.93</b>	

**Trade Payables aging schedule**  
As at 31-March-2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	270.35	31.60	-	-	301.95
iii) Disputed dues- MSME	-	-	-	-	-
iv) Disputed dues- Others	-	-	-	-	-

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As at 31-March-2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
ii) Others	4,712.42	425.51	-	-	5,137.93
iii) Disputed dues- MSME	-	-	-	-	-
iv) Disputed dues- Others	-	-	-	-	-

**Disclosure:- Micro, Small and Medium Enterprises**

a) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year;

(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;

(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;

(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and

(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

Dues to Micro and Small Enterprises have been determined to the extend such parties have been identified on the basis of information collected by the Management.

As at 31-March-2026 As at 31-March-2025

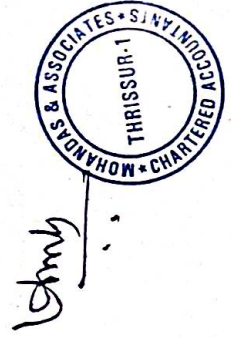
Nil Nil

Nil

Nil

Nil

Nil



**KINGS MARITECH ECO PARK LIMITED**

Notes to the Financial Statement for the year ended As at 31-March-2026  
(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)

**11 Other current liabilities**

	As at 31-March-2026	As at 31-March-2025
<b>Unsecured loans</b>		
Loan from directors	29,502.31	19,182.31
TDS Payable	1,344.79	1,605.09
Interest Payable on Loan Expenses Payable	55,461.85	6,436.38
<b>Total</b>	<b>86,308.95</b>	<b>32,573.78</b>

**12 Finance Cost**

	As at 31-March-2026	As at 31-March-2025
Interest on Inter-Corporate Loan	54,472.75	7,151.53
<b>Total</b>	<b>54,472.75</b>	<b>7,151.53</b>

**13 Administrative and Other Expenses**

	As at 31-March-2026	As at 31-March-2025
Bank Charge	13.54	57.99
Payment to auditor (Refer details below)	200.00	200.00
Professional Charges	595.83	9,091.69
Interest on TDS	253.02	0.35
Printing & Stationery	48.90	-
Seafood Expo Reg Fee	29.50	-
Travelling Expense	25.58	-
Taxes and fee	66.92	806.50
<b>Total</b>	<b>1,233.29</b>	<b>10,156.53</b>

**13.1 Payments to the Auditor (Excluding GST)**

	As at 31-March-2026	As at 31-March-2025
as auditor	200.00	200.00
for taxation matters	-	-
for company law matters	-	-
for other services	-	-
for reimbursement of expenses	-	-
<b>Total</b>	<b>200.00</b>	<b>200.00</b>



*(Signature)*

14 **Earnings Per Share (EPS) - The numerators and denominators used to calculate Basic and Diluted EPS**

	As at 31-March-2026 (33,321.56)	As at 31-March-2025 (17,310.74)
<b>Profit after Tax attributable to the Equity Shareholders</b>		
Basic and Diluted		
(a) Number of Equity Shares at the beginning of the year	10,000.00	10,000
(b) Number of Equity Shares issued during the year	-	-
(c) Number of Equity Shares at the end of the year	10,000.00	10,000
(d) Weighted average number of Equity Shares outstanding during the year	10,000.00	10,000
(e) Nominal Value of each Equity Share (₹)	10.00	10
<b>Basic and Diluted Earnings per Share</b>	<b>(3.33)</b>	<b>(1.73)</b>

15 **Contingent Liabilities and Commitments (To the extent not provided for)**

**A Contingent Liabilities**

	As at 31-March-2026	As at 31-March-2025
(a) Claims against the Company not acknowledged as debts:	NIL	NIL
(b) Guarantees excluding financial guarantees; and	NIL	NIL
(c) Other money for which the company is contingently liable.	NIL	NIL

**B Commitments**

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
(b) Uncalled liability on shares and other investments partly paid	NIL	NIL
(c) Other Commitments	NIL	NIL

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**KINGS MARITECH ECO PARK LIMITED**  
**Notes to the Financial Statement for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

**16 Income Tax**

The components of income tax expense for the year ended As at 31-March-2026 and year ended As at 31 March-2025

	As at 31-March- 2026	As at 31-March- 2025
Current tax		
Adjustment in respect of current income tax of prior years	-22,384.48	2.68
Deferred tax relating to origination and reversal of temporary differences		
<b>Total tax charge</b>	<b>-22,384.48</b>	<b>2.68</b>
Current tax	-	-
Deferred tax	-22,384.48	2.68

**Reconciliation of Income tax expense:**

	As at 31-March-2026	As at 31-March-2025
Accounting profit before tax as per Ind AS	(55,706.04)	(17,308.06)
Add/(Less) : Ind AS Adjustments on PBT	-	-
Accounting profit before tax for IT Computation	(55,706.04)	(17,308.06)
Allowances / Disallowances and other adjustments (Net)	(10.00)	(10.00)
Adjusted profit / (Loss) before tax for Income Tax	(55,716.04)	(17,318.06)
Current Tax as per Books.		
Tax at Normal Rate (Effective rate of 25.17%)	-	-
Adjustment of prior year tax / MAT Credit	-	-
Total Tax as given in Books	-	-
All India Statutory income tax rate of 25.17%	-	-



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**KINGS MARITECH ECO PARK LIMITED**

Notes to the Financial Statement for the year ended As at 31-March-2026

**17 Ratios**

No. Ratios	Numerator	Denominator	As at 31- March-2026	As at 31 March- 2025	% Change	Reasons
a) Current Ratio	Current Assets	Current Liabilities	0.35%	5.59%	-93.67%	Due to increase in Inter corporate Loan
b) Debt Equity Ratio	Total Debt	Shareholders Equity	NA	NA	NA	NA
c) Debt Service Coverage Ratio	EBITDA	Interest & Lease payment	NA	NA	NA	NA
d) Return on Equity Ratio	NPAT	Shareholders Equity	-3332.16%	-1731.07%	92%	Due to increase in expenses
e) Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	NA
f) Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	NA
g) Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payable	NA	NA	NA	NA
h) Net Capital Turnover Ratio	Net Sales	Average Working Capital	NA	NA	NA	NA
i) Net Profit Ratio	Net Profit (After Tax)	Net Sales	NA	NA	NA	NA
j) Return on Capital Employed	EBIT	Capital Employed	-5570.60%	-1730.81%	222%	Due to increase in expenses
k) Return on Investment	Net Profit	Cost of Investment	96.29%	100.06%	-4%	Due to increase in expenses



**KINGS MARITECH ECO PARK LIMITED**  
 Notes to the Financial Statement for the year ended As at 31-March-2026  
 (All amounts are in Hundreds of Indian Rupees, unless otherwise stated)

**18 Related party transactions**  
 Names of related parties

Relationship	Name of the party
Key Management Personnel	Baby John Shaji(Director) Balagopal Veliyath (Director) Magesh Kannlappan (Director)
Subsidiary/Associates / Enterprises owned or significantly influenced by key management personnel or their relatives	Kings Infra Ventures Limited Goodtimes India Holidays and Travels Private Limited Kings Informatica Solutions Private Limited King Propex Ventures Limited Kings Hotels And Resorts Limited Hi-Line Developers And Projects Private Limited Sri Srinivas Wheat Industries Private Limited King Fisheries Ltd Kings International Limited Alpha Agro Farms And Resorts India Private Limited Kings Sista360 Private Limited Venus Fisheries Private Limited Globalcollab Private Limited

Particulars	Key Management Personnel/Directors As at 31-March-2026	Key Management Personnel/Directors As at 31-March-2025
	Expenses payable recorded in the books: Kings Infra Ventures Limited	
Unsecured Loan Kings Infra Ventures Limited Shaji Baby John	6,23,799.13 29,502.31	6,16,949.13 19,182.31

Note:  
 Related parties have been identified on the basis of declaration received by the management and other records available



**KINGS MARITECH ECO PARK LIMITED**  
**Notes to the Financial Statement for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian rupees, unless other wise stated)*

**19 Draw Down From Reserves**

Details of Draw down from reserves, if any, are provided in Statement of Changes in Equity to these financial statements.

**20 Additional Regulatory Information**

Loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person that are a) Repayable on demand or b) Without specifying any terms or period of repayment

Type of Borrower	As at 31-March-2026		As at 31-March-2025	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loan	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loan
Promoter	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-

**21 Events after Reporting date**

There have been no events after the reporting date that require disclosure in these financial statements.



**22 Disclosure on the following matters required under schedule III as amended not being or applicable in case of the company, same are not covered such as:**

- a) No proceedings have been initiated or pending against the company under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder;
- b) The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) No registration or satisfaction of charges are pending to be filed with ROC.
- d) The company has not entered into any scheme of arrangement.
- e) There are no transactions which have not been recorded in the books.
- f) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- g) The company does not have any transaction with companies struck off under section 248 or the Companies Act 2013.
- h) Utilisation of Borrowed funds or share premium :

No funds have been advanced or loaned or invested (either borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.


No funds have been received by the company from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

**23 Comparatives**

Previous year's figures are regrouped or rearranged wherever necessary.

As per our report of even date  
For Mohandas & Associates  
Chartered Accountants  
ICAI Firm Reg No.: 002116S



  
Mohandas Anchery  
[Partner]  
Membership no.: 036726

For and on behalf of the board of directors of  
Kings Maritech Eco Park Limited

Digitally signed by  
Baby John  
Shaji  
Date: 2026.05.25  
15:20:05 +05'30'

Baby John Shaji  
[Director]  
DIN: 03498692

Digitally signed by  
BALAGOPAL  
AN VELIYATH  
Date: 2026.05.25  
15:13:20 +05'30'

Balagopalan Veliyath  
[Director]  
DIN: 05254460

Place: Thoothukudi  
Date: 25-05-2026

Place: Thirissur  
Date: 25-05-2026

**KINGS MARITECH ECO PARK LIMITED**  
**Statement of changes in equity for the year ended As at 31-March-2026**  
*(All amounts are in Hundreds of Indian Rupees, unless otherwise stated)*

	As at 31-March-2026		As at As: at 31-March-2025	
	Number	Amount	Number	Amount
<b>A Equity Share Capital</b>				
Balance at the beginning of the period	10000	10000	10000	10000
Changes in Equity share capital during the year due to prior period errors	-	-	-	-
<b>Restated balance at the beginning of the period</b>	10000	10000	10000	10000
Changes in Equity share capital during the year	-	-	-	-
<b>Balance at the end of the reporting period</b>	10000	10000	10000	10000

	Capital Reserve	General Reserve	Retained Earnings	Items of other comprehensive Income		Total
				Equity Instruments through Other Comprehensive Income	Comprehensive Income	
<b>Balance as at the 1st April, 2024</b>	-	-	(18,296)	-	-	(18,296)
Profit for the year	-	-	(17,310.74)	-	-	(17,310.74)
Other Comprehensive Income (net of tax)	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-
MAT Credit for earlier years	-	-	-	-	-	-
<b>Balance as at 31st March, 2025</b>	-	-	(35,606.54)	-	-	(35,606.54)
<b>Balance as at the 1st April, 2025</b>	-	-	(35,606.54)	-	-	(35,606.54)
Profit for the year	-	-	(33,321.56)	-	-	(33,321.56)
Other Comprehensive Income (net of tax)	-	-	-	-	-	-
Dividend and Corporate Dividend Tax	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-
MAT Credit for earlier years	-	-	-	-	-	-
<b>Balance as at 31st March, 2026</b>	-	-	(68,928.10)	-	-	(68,928.10)

As per our report of even date  
**For Mohandas & Associates**  
**Chartered Accountants**  
 ICAI Firm Reg No.: 002116S



*[Signature]*  
**Mohandas Anchery**  
 [Partner]  
 Membership no.: 036726

For and on behalf of the board of directors of  
**Kings Maritech Eco Park Limited**

**BALAGOP** Digitally signed by  
 BALAGOPALAN  
**ALAN**  
**VELIYATH**  
 Date: 2026.05.25  
 15:15:44+05'30'  
**Balagopalan Veliyath**  
 [Director]  
 DIN: 05254460

**Baby** Digitally signed by  
 John Shaji  
 Date: 2026.05.25  
 15:20:30+05'30'  
**Baby John Shaji**  
 [Director]  
 DIN:03498692

Place: Thoothukudi  
 Date: 25-05-2026