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Ref: KIVL/BSE/SEC/671

Date: 13.02.2023

Τo,

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

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 l 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 Elias George & Co. Chartered Accountants



EGC House, HIG Avenue, Gandhi Nagar, Kochi-682 020, Kerala, India. Phone (Off): 0484 2204008, 2206648 Email: eliasgeorge@asianetindia.com

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

- 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

Elias George & Co. Chartered Accountants



EGC House, HIG Avenue, Gandhi Nagar, Kochi-682 020, Kerala, India. Phone (Off): 0484 2204008, 2206648 Email: eliasgeorge@asianetindia.com

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

- 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:
  - 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 month? State 31<sup>st</sup> 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

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### KINGS INFRA VENTURES LIMITED

(CIN : L05015KL1987PLC004913) Reg Off.14B, 14th Floor, The Atris Opp Gurudwara Temple, They ara.Ernakulam, Korala 682015 Tel: 0484-6586557/8 Email : info@kingsinfra.com, Web . www.kingsinfra.com

	N. de la constante de la const		Quarter Ended		Nine Months Ended		(Rs. In Lakhs) Year Ended
I.No.	Particulars			31,12,2021			31.03.2022
+	(Refer Notus Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
-	Revenue from Operations	+ 1311.03	1,414,37	870,74	4 045 31	2,719,05	3,981,18
T.		14,46	5,28	\$ 27	24,16	126.35	131,26
u	Other Income Total Income(I+fl)	1,525.61	1.419.50	876.51	4.069.47	2,875.38	4,112.44
10							
IV	EXPENSES Cost of materials consumed	1,334,72	1,123.61	551,78	3,313,05	0.293.18	7,296,24
. 1	Purchase of Slock in trade	C4 1/7				1	
	Changes in inventories of Finished goods, stock-in-trade and work in progress	1154,291	(32,81)	85,86	(189,44)	(109,50)	4154,50
	Employees benefits expense	24,09	21,14	21,10	65,54	6.E.50	86(2)
	Finance Costs	62. <sup>1</sup> NI	52,66	49,85	176,39	152,92	212/2
		6,89	6.89	6.94	20,58	1941	26,44
	Depreciation and amortisation expenses	56,41	69,11	57,80	184,99	161,54	242,55
	Other expenses	1,330.62	1.150.60	751.33	3,571.16	2,578.55	3,709.2
	Total Expenses (IV)	1000100	168,90	125,18	498,31	296,83	4113,2
v	Profit/(loss) before exceptional items and tax (IIJ-IV)						
VI	Exceptional items	394,09	168,90	123,18	498.31	296.83	403,2
VII	Profit/(loss) before tax (V-VI)	174.0				1	and the second
viii	Tax Expenses:	50,28	42.52	32,17	128,06	76.69	106,5
	(1) Current Tax						
	(2) Prior Years Tax		10,311	L.48	10.661	E.81	0.7
	(3) Deferred Tax	(0.23)		91.53	370.91	218,33	205.0
LX.	Profit / (Loss) / for the period from continuing operations	144,94	126,69	91.55	310041	210	
x	Profit/(Loss) from discontinued operations						
xı	Tax Expense of discontinued operations		-			,	
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-					295,9
XIII	Profit/(loss) for the period (IX+XII)	144,94	126,69	91.53	370,91	218,33	290,9
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	10 8	-	8	1.	1.	
	Remeasument of defined benefit liabilities/assets						1.1
	(ii) fucome Tax relating to items that will not be reclassified to profit or loss	-			•		(0.7
	B (i) Items that will be reclassified to profit or loss	*			1	116	
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	2	-			
xv	Total comprehensive income for the period (X1I1+XIV) Comprising profit (loss) and other comprhensive income for the period	144,94	126,69	91,53	370,91	218,33	296.3
XVI	Earning per equity share (for continuing operation)						
	(1) Basic	0,62	0,54	0,39	1,58	0,93	
	(3) Diluted	0.62	0,54	0,39	1.58	0.93	L.
xvii	Earning per equity share (for discontinuing operation)	M					
	(1) Basic		7	-			
	(2) Driuted	2	×			5	+
	Farning per equity share (for discontinuing operation and continuing						1
xvi0	operation) (1) Basic	0.62	11,54	0.39	1.58	0.93	с <u>і</u> .
	(2) Diluted	61.62	0,54	0.39	- ISB	0.93	5 L

Kings Infra Ventures Limited **Registered Office:** 148,14th Floor, The Atria, Opp. Gurudwara Temple, Thevara, Kochi - 682015, Kerala, India. E : info@kingsinfra.com 🖡 www.kingsinfra.com

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#### 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 fulfrastineore and Aquandorge ( sport equations

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	
1. Segment Revenue							
(Sale/income from each segment)	1 1	1	1	1	1		
a) Infrastructure	*		×				
b) Aquaculture(Export Facilities)	1,511.15	1,414.22	870.74	4005.01	2,0 M(03	\$2981.18	
Total	1,511.15	1,414.22	870.74	4,045.31	2,749.03	3,981.18	
Less: Inter segment revenue		-	*	*	*		
Sales/Income from Operations	1,511.15	1,414.22	870.74	4,045.31	2,749.03	3,981.18	
<ol> <li>Segment Results (prefit(+)(less(-) before tax and interest from each segment)</li> </ol>		1		1			
a) Infrastructure			10				
b) Aquaculture(Export Facilities)	243.43	216.28	169.26	650.54	323.40	484.24	
Total	243.43	216.28	169.26	650.54	323.40	484.24	
Less: Finance Cost	62.90	52.66	49.85	176.39	152.91	212.27	
Add. Other anallocable income net of orallocable especialitize	14.46	5.28	5.76	24.16	126.34	131.2>	
Total Profit before tax	194.99	168.90	125.18	498.31	296.83	403.23	
	+						
3. Segment Assets	1 1						
ar lofrastriketure	2382,08	2379,07	2423.22	2.382.68	2,423,22	2,37%11	
b) Aquaculture (Export Lachities)	4,292,92	1.597.25	3,132,02	4,21/2,1/2	1,132,92	3.293.82	
z) Unallocated	3.64	3.42	2.24	3.64	2.24	2.99	
Total	6,679.24	5,880.35	5,558.38	6,679.24	5,558.38	5,676.12	
		1					
4. Segment Liabilities	1 1						
ai Infrastruciore	×3,12	\$3,12	88.12	\$3.12	38.12	83.12	
b) Aqua alture Export Facilities /	3,062,13	2,316,97	2,389,66	3, *5.13	5.384.00	2,449.00	
c) Unallocated	141,92	206.13	140,90	111.52	140,901	125.85	
Total	3,290.17	2,636.22	2,618.68	3,290.17	2,618.68	2,657.97	
	1 1	1					
5. Capital Employed	1 1						
Segment Assets-Segment Liabilities)						2,256,12	
a) Infrastructure	2,200,50	2,296,56	2,535,10	2,299,56	2,335,10	844.82	
b) Aquaculture(Export Facilities)	1,227.79	1,150.29	710.2>	1,227,74	743.26	1122.80	
;) Unallocated Total	(138.28) 3,389.07	(202.71) 3,244.13	(138.66) 2,939.70	(138.28) 3,389.07	(138.66) 2,939.70	3,018.15	
	3,389.07	5,244.15	2,333.10	3,389.07	2,939,10	3,018,13	
Geographical Segment Information Geographical revenue as allocated Anseel on the location of the customers.							
nformation 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	
	51.12.2044	50.07.2022	51.12.2021	51.14.4044	51.14.4041	51.00.2022	
	107714	1.104.25	202.23	2 102 21	1.471.01	3 451 00	
dia	1,057.16	1,104.56	685.12	3,192.21	1,671,81	2,461.80	
la	1,057.16 + 453.99	1,104,56 309.65	685.12 185.62	3,192.21 853.10	1,671,81 1,077.23	2,461.80 1,519.38	
Revenue from External customers india Dutside India 	+ 453.99	309.65 neasurement protectal	185.62 es laid down ni hidia	853.10 in Accounting Standa	1,077.23 rak *34 biterun l'mac	1,519.38 102303	
india Dutside India 3. The above standatione financial results of the Company lasse been prepared in accordince	453.99 with the recognition and in accounting principles get	309.65 measurement protection perally accepted up to pproved by the Boar	185.62 es land down ni hidra da and ni complianc Lat Directors at its n	853.10 in Accounting Standa e with the Regulation	1,077.23 rds "34 fitterinn Frace 133 of the Listing Ra ary 13-2023, The Li	1,519.38 grant cgulations ponted Review of	
india Dutside India 8. The alsa we should have financial results of the Company lave been prepared in accordince Reporting("Phil AS 34"), presented under Section 133 of the Companies Act 2013 and other 2. The standalene inpuddied hipping all results were received by the Audit Committee of the Interact Section 2014 Statement of the Data Section 2014 Section 2014 Section 2014	<ul> <li>453.99</li> <li>with the recognition and it saccounting principles get</li> <li>Hoard and subsequently a regulation 33 of the Second</li> </ul>	309.65 newsireneat procept serally accepted or to pproved by the Boar othes and Exchange 1	185.62 es laid down in India dia and in complianc l of Directors at its in sourd of facha (1 isua	853.10 in Accounting Standa e with the Regulation recting held on 1 ebro g Obligation and Dis	1,077.23 rds "34 [interior France 133 of the Listing Ro ory 13 2023, The Li Josure Respondenced	1,519.38 perail egulations ported Review of (s) Regulations	
India Dutside India B. The alsa we standarbane financial results of the Company lase been prepared in accordince Reporting("Phil AS 34"), presented under Section 133 of the Companies Act 2013 and other 2. The standalone impudited fitteneral results were reviewed by the Andri Contarities of the life same have been carried out by Ric Statutor. Andries out the Andri Contarities of the Ref. S.	453.99  with the recognition and it     is counting principles get  from and subacquerity a regulation 3% of the Secon ent Business.Accordingly cines of a dearb with ent	309.65 an an a	185.62 es laid down in India dia and in compliance for Directors at its n sould of facilit it is un ers the above humper genploxingert and po	853.10 in Accounting Standa w early the Regulation recting held on 1 elon g Golgation and Dis segments as the pro-	1,077.23 rds *34 Interrun Franc sty 13 of the Lasting Ro sty 13 2023. The 1 Hostire Requirement mars segment. Henc inter segment. Henc	1,519.38 pical pical pittal Review of sy Regulations as acgurant based heal in the Gazette	
India Dutside India E. [Je] also e standaltime financial resolts of the Company lave been prepared in accordince Reporting ("Ind AS Na"), presented under Section 133 of the Companies Act 2013 and other 2. The standalone inproduced tigoperal resolts were reviewed by the Andri Committee of the the same lave been carried out by the Statinory. Andrease of the Company is reported under 1915. "The Company reprimarily engaged in Aspeculture Humans and Infrastructure Developm infraution [as been provided. The Infrastructure that opproved the Code on Social Security, 2026 ("The Fode") volded.	<ul> <li>453.99</li> <li>with the recognition and it accounting principles get found and subasport(V) a regulation 35 of the Second ent Bustness.Accord.mgty</li> <li>inter ofm idea/s with enti- timation in past are also to</li> </ul>	309.65 areasurement principl inerally accepted as the prince of by the Pound thes and Exchange of the Company consid- the Company consid- places benefits thering places benefits thering	185.62 es land down in finda dia and in complianc band of fielm 11 rstra error the above bit oper- ers the above bit oper- ers of this the upgead basetfication of corre-	853.10 in Accounting Standa is with the Regulation is well and the Regulation of the dual of the pri- ses segments as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises segment as the prises se	1,077.23 rok *34 biterini Emic 33 of the Listing Ri ori, 13 2023. The L lostre Requirement inter segment. Henc "role has been public	1,519.38 petal egulations patted Review of sylecgalatops e acgument based head in the Gazette recognized post	
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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

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KINGS INFRA VENTURES LIMITED

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

LNo.	Particulars	Quater o	Nine Munths Ender	
	L HL of Order A	31-Dec-22	31-Dec-22	
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited
ſ	Revenue from Operations	1,511,55	(JE14.22	4,045,3
14	Other Income	14,46	5.28	24,10
ш	Total Income(I+II)	1.525.61	1,419,50	4,069.43
IV	EXPENSES	+		-
	Cost of Operations	1,334,72	1,133,61	3,313,0
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(154,39)	(32,81)	1189-4-
	Employees benefits expense	24,09	21,14	65.5
	Finance Costs	62,90	\$2.67	176.3
	Depreciation and amortisation expenses	6,89	6.BQ	20,5
	Other expenses	50.08	73.98	190_2
	Total Expenses (IV)	1,330.89	1,255.47	3,576.4
v	Profit/(loss) before exceptional items and (ax (III-IV)	194.72	164.03	493.0
VI	Exceptional items			
VII	Profit/(loss) before tax (V-V1)	194,72	164.03	493_0
VIII	Tax Expenses:			
	(1) Current Tax	\$0,28	42,52	128.0
	(2) Prior Years Tax	-7,20	1	120.0
		10.223	(0.21)	10.6
IX	(3) Deferred Tax Profit / (Loss) / for the period from continuing operations	(0,23)	(0.31)	365.6
			-1.4-	
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)	144,67	021,82	368,6.
XIV	Other Comprehensive Income	+		
	A (i) Items that will not be reclassified to profit or loss		-	
	Remeasument 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		54 S	-
XV	Total Comprehensive Income for the year (Comprising Profit and Other	t44.67	101.82	365,6
				-0
				-
	Profit for the year attributable to	(*)		1991
	Owners of the parent	144.78	124,07	368,0
	Non - Controlling interest	(0,11)	(2.25)	(3.4)
	Other Comprehensive income attributable to			-
	Owners of the parent			-
	Non - Controlling interest		2	
			-	-
	Total Comprehensive Income for the year attributable to			
	Owners of the parent	144.78	124.07	368.0
	Non - Coptrolling interest	(0.11)	(2.25)	(2,4
1.000	Not - Coluction g increas	(5.11)	14-37	
	English and English Chang			•
	Earnings per Equity Share	•		
	Basic (Rs.)	0,62	0.52	1.5
	Diluted (Rs.)	0,62	0,52	1.5
	Corporate overview and Significant Accounting Policies			
	Notes to the Financial Statements			

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



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## KINGSINFRA

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)

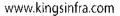
	Quater e	Quater ended		
Particulars	31-Dec-22	30-Sep-22	31-Dec-22	
	Un-audited	Un-audited	Un-audited	
1. Segment Revenue				
(Sale/income from each segment)				
a) Infrastructure				
b) Aquaculture(Export Facilities)	1,511.15	1,414.22	4,045.31	
Total	1,511.15	1,414.22	4,045.31	
Less: Inter segment revenue	//20	9 <b>4</b>	•	
Sales/Income from Operations	1.511.15	1.414.22	4,045.31	
2. Segment Results				
(profit(+)closs(-) before tax and interest from each segment)	<i>\$</i>			
a) Infrastructure	-	2		
b) Aquaculture(Export Facilities)	243.16	211.42	645.26	
Total	243.16	211.42	645.26	
Less Finance Cost	62.90	52.67	176.39	
Add. Other unallocable moome not of mallocable expenditure	14.46	5.28	24.16	
Total Profit before tax	194.72	164.03	493.03	
a) Infrastructure	2381.19	2.378.19 3.500.60	2.381.14 4,296.2	
b) Aquaculture (Export Facilities)		5:17	5.35	
c) Unallocated	6,682.79	5,883.97	6,682.75	
Total	0,002.79	3,003.77	0,002172	
4. Segment Liabil <u>íties</u>				
a) Infrastructure	83,12	83,12	83,12	
b) Aquaculture(Export Facilities)	3,073.84	2,355,48	3,073,84	
c) Unaliocated	141.92	206,13	141,93	
Total	3,298.88	2,644.73	3,298.8	
5. Capital Employed	* 16.7			
(Segment Assets-Segment Liabilities)	2298.07	2.295-08	2298.0	
a) Infrastructure	1222.37	0145.12	1222.3	
b) Aquaculture(Export Facilities)	-136.53	-200.96		
c) Unallocated Total	3,383.91	3,239.24	3,383.9	
Geographical Segment Information Geographical revenue is allocated based on the location of the customers. Information regarding geographical revenue is as follows				
Particulars	Nine Months Ended		Nine Months Ender	
rarocuars	31-Dec-22	30-Sep-22	31-Dec-22	
Revenue from External customers	Un-audited	Un-audited	Un-audited	
India	1057.16	1,104.56	3,192.21	





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



# **KINGSINFRA**

SISTA360 Private Limited " which have been reviewed by the auditors of the subsidiaries

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2 The above consolidated linancial results of the Group have been prepared in accordance with the recognition and measurement principles iaid down in (fights succentring Standards '34 Interim Financial Reporting'("Ind AS 34"), oreserved under Section 133 of the Companies Act 2013 and other accounting principles generativ accepted in India and in compliance with the Regulation 33 of the Listing Regulations,

The consolidated results of the Company include the unaudited financial results of the subsidiaries " Kings Maritech Eco Park Limited" and " Kings

The above results were reviewed by the Audal Committee of the Board and subsequently approved by the Board of Directors at its meeting held on Technary 13, 2025. The Unded Rodeword the same have been carried out withe 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

The Group is primarily engaged in Aquaculture Business and Infrastructure Development Business, Accordingly the Group considers the above asiness segments as the primary segment, Honce, segment hased information has been privided.

5. The Indian Parhamera has approved the Code on Social Security. 2020 ("the Code") which are and deals with employer benefity doining amployment and past-employment. The Code has been published in the Gazette of Insta. The effective date of the Control per to be nonfield and the they for quantifying the financial impact are also verticible issued. In view of this the annual of the charge af any, will be assessed and recognized poscutication of the relevant provisions.

By order of the Board of Directors

For KINGS INFRA VE

N VELIY DIRECTOR

For Kings Infra Ventures Limited

Place:Kochi Date: 13/02/2023

Note:



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