

**Ref No.: KIV/SEC/BSE/728**

November 14, 2023

To,

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

Sir,

Subject: Unaudited Financial results for the quarter ended 30th September, 2023

Please find attached herewith the unaudited Standalone & Consolidated financial results for the quarter ended 30th September, 2023 along with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

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

The above is your kind information and record.

For Kings Infra Ventures Limited

Nanditha T
Company Secretary & Compliance Officer



Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter and half year ended 30th September 2023 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 30th September 2023. 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: 23235912BGVQOZ8541

Place: Kochi
Date: 14-11-2023

KINGS INFRA VENTURES LIMITED

(CIN : L05005KL1987PLC004913)

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

Un-audited Statement of Standalone Financial Results for the quarter and half year ended September 30,2023

(Rs. In Lakhs)

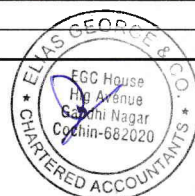
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
II	Other Income	8.46	0.39	5.28	8.85	9.70	35.06
III	Total Income(I+II)	2,131.90	2,096.09	1,419.50	4,227.99	2,543.87	6,124.08
IV	EXPENSES						
	Cost of materials consumed	1,703.47	1,627.09	1,133.61	3,330.56	1,978.33	4,814.92
	Purchase of Stock in trade		-				
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(73.19)	10.35	(32.81)	(62.84)	(35.04)	(149.74)
	Employees benefits expense	23.32	23.01	21.14	46.33	41.51	91.01
	Finance Costs	88.82	76.51	52.66	165.33	113.48	259.87
	Depreciation and amortisation expenses	10.76	10.24	6.89	21.00	13.69	27.60
	Other expenses	80.74	56.76	69.11	137.50	128.58	300.93
	Total Expenses (IV)	1,833.92	1,803.96	1,250.60	3,637.88	2,240.55	5,344.59
V	Profit/(loss) before exceptional items and tax (III-IV)	297.98	292.13	168.90	590.11	303.32	779.49
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	297.98	292.13	168.90	590.11	303.32	779.49
VIII	Tax Expenses:						
	(1) Current Tax	78.15	75.91	42.52	154.06	77.78	203.21
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	(0.86)	1.37	(0.31)	0.51	(0.44)	(3.19)
IX	Profit / (Loss) / for the period from continuing operations	220.69	214.85	126.69	435.54	225.98	579.47
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)	220.69	214.85	126.69	435.54	225.98	579.47
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets						2.29
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.57)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period	220.69	214.85	126.69	435.54	225.98	581.19
XVI	Earning per equity share (for continuing operation)						
	(1) Basic	0.94	0.91	0.54	1.85	0.96	2.46
	(2) Diluted	0.94	0.91	0.54	1.85	0.96	2.46
XVII	Earning per equity share (for discontinuing operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinuing operation and continuing operation)						
	(1) Basic	0.94	0.91	0.54	1.85	0.96	2.46
	(2) Diluted	0.94	0.91	0.54	1.85	0.96	2.46

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.

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CIN : L05000KL1987PLC004913

Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2023

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

(Rs. In Lakhs)

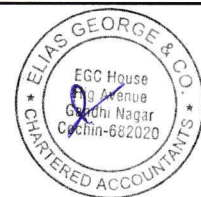
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
Total	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
2. Segment Results						
(profit+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	386.31	368.63	216.28	754.94	407.10	1,004.30
Total	386.31	368.63	216.28	754.94	407.10	1,004.30
Less: Finance Cost	88.82	76.51	52.66	165.33	113.48	259.87
Add: Other unallocable income net of unallocable expenditure	0.50	0.01	5.28	0.51	9.70	35.06
Total Profit before tax	297.99	292.13	168.90	590.12	303.32	779.49
3. Segment Assets						
a) Infrastructure	2333.89	2,337.49	2379.67	2,333.89	2,379.67	2,339.15
b) Aquaculture (Export Facilities)	5,793.82	5,058.76	3,497.26	5,793.82	3,497.26	4,778.14
c) Unallocated	6.55	4.22	3.42	6.55	3.42	5.59
Total	8,134.26	7,400.47	5,880.35	8,134.26	5,880.35	7,122.88
4. Segment Liabilities						
a) Infrastructure	83.12	83.12	83.12	83.12	83.12	83.12
b) Aquaculture(Export Facilities)	3,622.73	3,195.77	2,346.97	3,622.73	2,346.97	3,214.69
c) Unallocated	393.52	307.39	206.13	393.52	206.13	225.73
Total	4,099.37	3,586.28	2,636.22	4,099.37	2,636.22	3,523.54
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,250.77	2,254.37	2,296.56	2,250.77	2,296.55	2,256.03
b) Aquaculture(Export Facilities)	2,171.09	1,862.99	1,150.29	2,171.09	1,150.29	1,563.45
c) Unallocated	(386.97)	(303.17)	(202.71)	(386.97)	(202.71)	(220.14)
Total	4,034.89	3,814.19	3,244.13	4,034.89	3,244.13	3,599.34

Geographical Segment Information




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




Information regarding geographical revenue is as follows:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
Revenue from External customers						
India	1,607.78	1,974.10	1,104.56	3,581.88	2,135.05	4,539.59
Outside India	515.66	121.60	309.65	637.26	399.11	1,495.43



Note:	1. The above standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards "34 Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations.
	2. The standalone unaudited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on November 14, 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.
	3. The Company is primarily engaged in Aquaculture Business and Infrastructure Development Business. Accordingly the Company considers the above business segments as the primary segment. Hence, segment based information has been provided.
	4. The impact of changes if any arising on enactment of the Code of Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.
	5. 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: 14/11/2023	  <div style="text-align: right;"> <p>By order of the Board of Directors For KINGSINFRA VENTURES LTD.</p>  <p>BALAGOPALAN VELIYATH EXECUTIVE DIRECTOR Balagopalan Veliyath Executive Director</p> </div>

Sandalone Statement of Assets and Liabilities as on 30-09-2023 (In Lakhs)		
Particulars	As at	As at
	30.09.2023	31.03.2023
	Unaudited	Audited
ASSETS		
I. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,093.33	2,090.08
(b) Right of use of asset	17.78	-
c) Investment Property	-	-
d) Goodwill	-	-
e) Other intangible Assets	0.05	0.05
f) Intangible Assets under development	-	-
g) Biological Assets other than bearer plants	-	-
h) Financial Assets	-	-
i. Investments	7.05	7.24
ii. Loans	-	-
iii. Trade Receivables	-	-
iv. Others	108.10	92.86
i) Deferred Tax Assets (net)	5.03	5.54
j) Other non-current assets	1,402.57	797.73
2. Current Assets		
a) Inventories	2,208.05	2,152.76
b) Financial Assets	-	-
i. Investments	-	-
ii. Trade receivables	1,906.30	1,563.15
iii. Cash & Cash Equivalents	16.82	62.21
iv. Bank balances other than (iii) above	-	-
v. Loans	-	-
vi. Others (Short Term Loans and advances)	-	-
c) Current Tax assets (Net)	-	-
d) Other Current Assets	369.18	351.26
	-	-
TOTAL ASSETS	8,134.26	7,122.88
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,351.23	2,351.23
(b) Other Equity	1,683.66	1,248.12
Total Equity	4,034.89	3,599.35
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	-	-
i. Borrowings	1,193.27	1,070.21
Lease Liabilities	13.45	-
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	113.61	79.53
(b) Provisions	5.40	5.40
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current Liabilities		
(a) Financial Liabilities	-	-
I. Borrowings	1,962.66	1,340.09
Lease Liabilities	5.57	-
II. Trade Payables	-	-
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	253.61	61.74
III. Other financial liabilities (Other than those specified in item (b), to be specified)	7.50	534.00
(b) Other current liabilities	156.19	212.24
(c) Provisions	3.94	3.94
(d) Current Tax Liabilities (Net)	384.17	216.38
Liabilities in respect of assets classified as held for sale	-	-
TOTAL - EQUITY AND LIABILITIES	8,134.26	7,122.88
For KINGS INFRA VENTURES LTD By Order of the Board of Directors For Kings Infra Ventures Limited  BALAGOPALAN VELIYATH EXECUTIVE DIRECTOR Place: Kochi Date :14/11/2023		
 		

Kings Infra Ventures Limited		
Standalone Statement of Cash Flows for the half year ended 30th September 2023(In Lakhs)		
	For the half year ended 30th September 2023	For the half year ended 30th September 2022
	(Rs. In Lakhs)	(Rs. In Lakhs)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation and Extra Ordinary Items	590.12	225.54
Adjustments for :		
Depreciation & Amortisation	20.99	13.69
Bad Debts Written off	7.50	-
Actuarial Loss carried at FVOCI	-	-
Gain on Fair Valuation of Gold	0.19	0.09
Interest Income	(0.71)	(0.48)
Finance Cost	165.34	113.49
Operating Profit before Working Capital Changes	783.43	352.33
(Increase)/Decrease in Trade Receivables	(343.15)	(47.80)
(Increase)/Decrease in Inventories	(55.29)	(113.39)
(Increase)/Decrease in Other Current Assets	(25.42)	(79.63)
(Decrease)/Increase in Trade Payables	191.87	45.28
(Decrease)/Increase in Other Current Liabilities	(56.06)	(14.20)
(Decrease)/Increase in Provisions	-	-
(Decrease)/Increase in Current Tax Liability	-	- 80.28
Cash Generated from Operations	495.38	222.87
Current Tax Paid	13.72	-
Net Cash from/(used in) Operating Activities (A)	509.10	222.87
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	-	(1.48)
(Increase)/Decrease in Other Non Current Assets	-604.84	1.02
(Increase)/Decrease in Financial Assets Others	(15.23)	(5.19)
Purchase of Property, Plant & Equipment, Intangible Assets	(20.68)	(2.64)
Interest Income	0.71	0.48
Adjustment related to Right of Use Asset	-1.49	-
Net Cash from/(used in) Investing Activities (B)	(641.53)	(7.82)
C: Cash Flow from Financing Activities		
Increase/(Decrease) in share Capital	-	-
Increase/(Decrease) Money Received against Share Warrants	-	-
Increase/(Decrease) in Capital Reserve	-	-
Finance Cost	-164.36	(113.49)
Increase/(Decrease) in Long Term Borrowings	123.07	(1.28)
Increase/(Decrease) in Long Term Other Financial Liabilities	34.08	21.34
Increase/(Decrease) in Short Term Other Financial Liabilities	-4.37	(6.04)
Increase/(Decrease) in Short Term Borrowings	100.44	(147.14)
Lease Payments	-1.82	-
Net Cash/(used in) Financing Activities (C)	87.04	(246.60)
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	(45.39)	(31.54)
Opening Balance of Cash and Cash Equivalents	62.21	39.28
Cash and Cash Equivalents from Acquisition through Business Combination	-	-
Closing Balance of Cash and Cash Equivalents	16.82	7.74
By Order of the Board of Directors For Kings Infra Ventures Limited  BALAGOPALAN VELIYATH EXECUTIVE DIRECTOR Place: Kochi Date :14/11/2023		
 		

Independent Auditor's Limited Review Report on Unaudited Consolidated Quarterly financial results of Kings Infra Ventures Limited for the quarter and half year ended 30th September, 2023 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 and six months ended 30th September 2023 ("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 Standards 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. 5.3 lakhs and Rs. 5.5 lakhs and total comprehensive loss of Rs. 5.3 lakhs and Rs.5.5 lakhs for the quarter and half year ended 30th September 2023, as considered in the consolidated unaudited financial results. These interim financial results 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: 23235912BGVQPA4947

Place: Kochi
Date: 14-11-2023

KINGS INFRA VENTURES LIMITED

(CIN : L05005KL1987PLC004913)

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 half year ended 30th September, 2023

(Rs. In Lakhs)							
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
II	Other Income	8.46	0.39	5.28	8.85	9.70	35.06
III	Total Income(I+II)	2,131.90	2,096.09	1,419.50	4,227.99	2,543.87	6,124.08
IV	EXPENSES						
	Cost of materials consumed	1,703.47	1,627.09	1,133.61	3,330.56	1,978.33	4,814.92
	Purchase of Stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(73.19)	10.35	(32.81)	(62.84)	(35.04)	(149.74)
	Employees benefits expense	23.32	23.01	21.14	46.33	41.51	91.01
	Finance Costs	88.85	76.51	52.67	165.36	113.49	259.87
	Depreciation and amortisation expenses	10.76	10.24	6.89	21.00	13.69	27.60
	Other expenses	86.03	56.96	73.98	142.99	133.59	308.17
	Total Expenses (IV)	1,839.24	1,804.16	1,255.48	3,643.40	2,245.56	5,351.23
V	Profit/(loss) before exceptional items and tax (III-IV)	292.66	291.93	164.03	584.59	298.31	772.25
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	292.66	291.93	164.03	584.59	298.31	772.25
VIII	Tax Expenses:						
	(1) Current Tax	78.16	75.91	42.52	154.07	77.78	203.21
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	(0.86)	1.37	(0.31)	0.51	(0.44)	(3.19)
IX	Profit / (Loss) / for the period from continuing operations	215.36	214.65	121.82	430.01	220.97	572.23
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)	215.36	214.65	121.82	430.01	220.97	572.23
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets	-	-	-	-	-	2.29
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.58)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)	215.36	214.65	121.82	430.01	220.97	573.94
	Profit for the year attributable to						
	Owners of the parent	217.59	214.73	124.07	432.32	223.28	575.24
	Non - Controlling interest	(2.23)	(0.08)	(2.25)	(2.31)	(2.31)	(3.01)
	Other Comprehensive income attributable to						
	Owners of the parent	-	-	-	-	-	1.72
	Non - Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to						
	Owners of the parent	217.59	214.73	124.07	432.32	223.28	576.95
	Non - Controlling interest	(2.23)	(0.08)	(2.25)	(2.31)	(2.31)	(3.01)
	Earnings per Equity Share						
	Basic (Rs.)	0.93	0.91	0.52	1.84	0.94	2.43
	Diluted (Rs.)	0.93	0.91	0.52	1.84	0.94	2.43
		-	-	-	-	-	-
	Corporate overview and Significant Accounting Policies	-	-	-	-	-	-
	Notes to the Financial Statements	-	-	-	-	-	-
	The accompanying notes are an integral part of these financial statements	-	-	-	-	-	-

Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2023

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

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
(Rs. In Lakhs)						
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
Total	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	2,123.44	2,095.70	1,414.22	4,219.14	2,534.17	6,089.02
2. Segment Results						
(profit(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	381.01	368.43	211.42	749.44	402.10	997.06
Total	381.01	368.43	211.42	749.44	402.10	997.06
Less: Finance Cost	88.85	76.51	52.67	165.36	113.49	259.87
Add: Other unallocable income net of unallocable expenditure	0.50	0.01	5.28	0.51	9.70	35.06
Total Profit before tax	292.66	291.93	164.03	584.59	298.31	772.25
3. Segment Assets						
a) Infrastructure	2333.89	2,337.49	2,378.19	2,333.89	4,756.31	2,337.67
b) Aquaculture (Export Facilities)	5,794.49	5,057.92	3,500.60	5,794.49	7,072.56	4,779.15
c) Unallocated	13.60	9.51	5.17	13.60	9.83	10.88
Total	8,141.98	7,404.92	5,883.97	8,141.98	11,838.71	7,127.71
4. Segment Liabilities						
a) Infrastructure	83.12	83.12	83.12	83.12	166.24	83.12
b) Aquaculture(Export Facilities)	3,643.11	3,297.54	2,355.48	3,643.11	4,946.91	3,226.63
c) Unallocated	393.52	307.39	206.13	393.52	369.71	225.73
Total	4,119.75	3,598.05	2,644.73	4,119.75	5,482.86	3,535.48
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,250.77	2,254.37	2,295.08	2,250.77	4,590.08	2,254.55
b) Aquaculture(Export Facilities)	2,151.38	1,850.38	1,145.12	2,151.38	2,125.65	1,552.52
c) Unallocated	(379.92)	(297.88)	(200.96)	(379.92)	(359.87)	(214.85)
Total	4,022.23	3,806.87	3,239.24	4,022.23	6,355.86	3,592.22

Geographical Segment Information

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

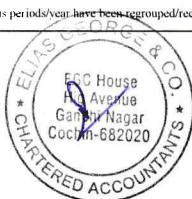
Information regarding geographical revenue is as follows:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
Revenue from External customers						
India	1,607.78	1,974.10	1,104.56	3,581.88	2,135.05	4,539.59
Outside India	515.66	121.60	309.66	637.26	399.12	1,495.43

Note:

- The consolidated results of the Company include the unaudited financial results of the subsidiaries "Kings Martech Eco Park Limited" and "Kings SISTA360 Private Limited" which have been reviewed by the auditors of the subsidiaries.
- The above consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with the companies (Indian Accounting Standards) Rules 2015, as amended from time to time and other recognised accounting practices generally accepted in India and in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").
- 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 November 14, 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 Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- The impact of changes if any arising on enactment of the Code of Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.
- Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to conform to the classification of current period.

Place: Kochi
Date: 14/11/2023



By order of the Board of Directors
For KINGS INFRA VENTURES LTD.

BALAGOPALAN VELIYATH
EXECUTIVE DIRECTOR
Executive Director

Consolidated Statement of Assets and Liabilities as on 30-09-2023 (In Lakhs)		
Particulars	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,093.33	2,090.08
(b) Right of use of asset	17.78	-
(c) Other Intangible Assets	0.05	0.05
(d) Intangible Assets Under Development	3.54	3.54
(e) Goodwill	1.74	1.74
(f) Financial Assets	-	-
Investments	5.57	5.76
Others	108.10	92.87
(g) Deferred Tax Assets (net)	5.03	5.54
(h) Other Non-Current Assets	1,402.57	797.73
Total Non-Current Assets	3,637.71	2,997.31
Current Assets		
(a) Inventories	2,208.05	2,152.76
(b) Financial Assets	-	-
Trade Receivables	1,906.31	1,563.15
Cash and Cash Equivalents	17.42	63.16
Loans	3.24	-
(c) Other Current Assets	369.25	351.32
Total Current Assets	4,504.27	4,130.39
Total Assets	8,141.98	7,127.70
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,351.23	2,351.23
(b) Other Equity	1,676.42	1,244.09
Equity attributable to owners of the parent	4,027.65	3,595.32
(c) Non controlling interests	(5.42)	(3.10)
Total of Equity	4,022.23	3,592.22
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	1,209.79	1,078.46
Lease Liabilities	13.45	-
Other Financial Liabilities	113.61	79.53
(b) Provisions	5.40	5.40
Total Non-Current Liabilities	1,342.25	1,163.39
Current liabilities		
(a) Financial liabilities		
Borrowings	1,962.66	1,862.22
Lease Liabilities	5.57	-
Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises		
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		
Other Financial Liabilities	253.61	61.74
Other current liabilities	7.50	11.87
(b) Other current liabilities	160.05	215.94
(c) Provisions	3.94	3.94
(d) Current tax liabilities (Net)	384.17	216.38
Total Current Liabilities	2,777.50	2,372.09
Total Equity and Liabilities	8,141.98	7,127.70

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

RAJAGOPALAN VELIYATH
Executive Director

Place: Kochi
Date: 14/11/2023



(Handwritten Signature)



Kings Infra Ventures Limited		
Consolidated Statement of Cash Flows for the half year ended 30th September 2023(In Lakhs)		
	For the Half year ended 30th September 2023 (Rs. In Lakhs)	For the Half year ended 30th September 2022 (Rs. In Lakhs)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation	584.59	220.53
Adjustments for :		
Depreciation & Amortisation	20.99	13.69
Bad Debts Written off	7.50	
Actuarial Loss carried at FVOCI	-	-
Loss on Fair Valuation of Gold	0.19	0.09
Interest Income	(0.70)	(0.48)
Finance Cost	165.36	113.49
Operating Profit before Working Capital Changes	777.93	347.32
(Increase)/ Decrease in Trade Receivables	(343.16)	(47.80)
(Increase)/ Decrease in Loans & Advances	(3.24)	
(Increase)/ Decrease in Inventories	(55.29)	(113.39)
(Increase)/Decrease in Other Current Assets	(25.44)	(80.45)
(Decrease)/Increase in Trade Payables	191.87	50.70
(Decrease)/Increase in Other Current Liabilities	-55.89	-13.76
(Decrease)/Increase in Provisions		
(Decrease)/Increase in Current Tax Liability		80.28
Cash Generated from Operations	486.78	222.90
Current Tax Paid	13.72	0.00
Net Cash from/(used in) Operating Activities (A)	500.50	222.90
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	-	-
(Increase)/Decrease in Other Non Current Assets	-604.84	1.02
(Increase)/Decrease in Financial Assets Others	(15.23)	(5.19)
Purchase of Property, Plant & Equipment, Intangible Assets	(20.68)	(2.64)
Interest Income	0.71	0.48
Adjustment related to Right of Use Asset	-1.49	
Net Cash from/(used in) Investing Activities (B)	(641.53)	(6.34)
Finance Cost	-164.38	-113.49
Proceeds from Issue of Subsidiary Shares to NCI		1.02
Increase/(Decrease) in Long Term Borrowings	131.33	-1.28
Increase/(Decrease) in Long Term Other Financial Liabilities	34.08	21.34
Increase/(Decrease) in Short Term Other Financial Liabilities	-4.37	-6.04
Increase/(Decrease) in Short Term Borrowings	100.44	(147.14)
Lease Payments	-1.82	
Net Cash/(used in) Financing Activities (C)	95.28	-245.59
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	(45.75)	(29.02)
Opening Balance of Cash and Cash Equivalents	63.16	39.28
Cash and Cash Equivalents from Acquisition through Business Combination		
Closing Balance of Cash and Cash Equivalents	17.41	10.26

For KINGS INFRA VENTURES LTD.

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

BALAGOPALAN VELIYATH
Executive Director

Place: Kochi
Date: 14/11/2023

