

To,

13-11-2018

Department of Corporate Services
BSE Limited
Floor 25, P J Towers
Dalal Street
Mumbai- 400001

Dear Sirs,

Sub: Standalone Unaudited Financial Results along with segment information, Statement of Assets and Liabilities and Limited Review Report for the quarter ended September 30, 2018

Ref: Scrip No. 530215

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015, read with corresponding circulars and notifications issued thereunder by SEBI, we have the pleasure in enclosing herewith Standalone Unaudited Financial Results along with segment information, Statement of Assets and Liabilities and Limited Review Report for the quarter and half year ended September 30, 2018 as reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November, 2018.

The above information will also be hosted on the website of the company at www.kingsinfra.com and the results will be published in the newspaper shortly.

Kindly take the same on record.

Thanking you
Yours faithfully,

For Kings Infra Ventures Limited




Meera Cyriac
Company Secretary & Compliance Officer

Enclosure(s): As above**Kings Infra Ventures Limited**

Registered Office :

14B, 14th Floor, The Atria, Opp Gurudwara Temple,
Thevara, Ernakulam - 682015, Kerala.T: +91 484 6586 557 / 8, E: info@kingsinfra.com

CIN : L05005KL1987PLC004913 | GST.No. 32AACCV3411D1Z1

Corporate Office :

C7 455, Kendriya Vihar, Yelahanka,
Bangalore - 560 064, Karnataka, India.

T: +91 80 2856 1161



LIMITED REVIEW REPORT

To The Board of Directors,

KINGS INFRA VENTURES LIMITED.

We have reviewed the accompanying “Statement of Standalone Unaudited Financial Results” of Kings Infra Venture Limited (“the Company”) for the quarter ended on 30th September 2018. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with requirement of Regulation 33 of the SEBI (LODR) Regulations, read with SEBI circular no.CIR/CFD/FAC/62/2016 dated 5th July 2016. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. 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.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no.CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ernakulam
Date: 13th November 2018

For Elias George & Co.
Chartered Accountants
Firm Regn. No. 0008015

Thomson Thomas
Partner
Membership No. 025567

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 ended September 30th, 2018

(Rs. In Lakhs)

Sl.No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 Months ended	Corresponding 6 months ended in the previous year	Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
		1,126.36	911.59	115.87	2,037.95	204.08	958.00
I	Revenue from Operations	18.85	1.94	2.62	20.79	2.68	9.18
II	Other Income	1,145.21	913.53	118.49	2,058.74	206.76	967.18
III	Total Income(I+II)						
IV	EXPENSES	879.38	1,277.71	79.81	2,157.09	123.20	759.42
	Cost of Operations	-	-	-	-	-	-
	Purchase of Stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	87.76	(506.33)	(4.08)	(418.57)	(8.88)	(12.34)
	Employees benefits expense	19.48	17.32	13.43	36.80	27.29	50.99
	Finance Costs	17.88	7.89	9.03	25.77	19.26	38.53
	Depreciation and amortisation expenses	1.36	0.95	0.50	2.31	1.68	3.37
	Other expenses	33.81	25.34	11.23	59.15	26.25	45.17
	Total Expenses (IV)	1,039.67	822.88	109.92	1,862.55	188.80	885.14
V	Profit/(loss) before exceptional items and tax (I-IV)	105.54	90.65	8.57	196.19	17.96	82.04
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	105.54	90.65	8.57	196.19	17.96	82.04
VIII	Tax Expenses:	27.22	23.47	2.63	50.69	5.73	22.06
	(1) Current Tax	0.52	(0.24)	0.02	0.28	(0.10)	(0.11)
	(2) Deferred Tax	77.80	67.42	5.92	145.22	12.33	60.09
IX	Profit / (Loss) / for the period from continuing operations						
X	Profit/(Loss) from discontinued operations						
XI	Tax Expense of discontinued operations						
	Profit/(Loss) from discontinued operations (after tax) (X-XI)						
XII		77.80	67.42	5.92	145.22	12.33	60.09
XIII	Profit/(loss) for the period (IX+XII)						
XIV	Other Comprehensive Income						
	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						
	Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other comprehensive income for the period)	77.80	67.42	5.92	145.22	12.33	60.09
XV	Earning per equity share (for continuing operation)						
XVI	(1) Basic	0.33	0.29	0.02	0.62	0.05	0.26
	(2) Diluted	0.33	0.29	0.02	0.62	0.05	0.26
XVII	Earning per equity share (for discontinuing operation)						
	(1) Basic						
	(2) Diluted						
XVIII	Earning per equity share (for discontinuing operation and continuing operation)						
	(1) Basic	0.33	0.29	0.02	0.62	0.05	0.26
	(2) Diluted	0.33	0.29	0.02	0.62	0.05	0.26

Kings Infra Ventures Limited

Registered Office :

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Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter ended 30th September, 2018

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

Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 Months ended	Corresponding 6 months ended in the previous year	Year Ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	-	115.87	-	204.08	958.00
b) Aquaculture(Export Facilities)	1,126.36	911.59	-	2,037.95	-	-
Total	1,126.36	911.59	115.87	2,037.95	204.08	958.00
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	1,126.36	911.59	115.87	2,037.95	204.08	958.00
2. Segment Results						
(profit+/-) loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	14.98	-	34.54	120.57
b) Aquaculture(Export Facilities)	103.68	97.49	-	201.17	-	-
Total	103.68	97.49	14.98	201.17	34.54	120.57
Less: Finance Cost	17.88	7.89	9.03	25.77	19.26	38.53
Add: Other unallocable income net of unallocable expenditure	19.74	1.05	2.62	20.79	2.68	-
Total Profit before tax	105.54	90.65	8.57	196.19	17.96	82.04
3. Segment Assets						
a) Infrastructure	3205.82	3,320.03	3537.54	3205.82	3537.54	3,576.68
b) Aquaculture(Export Facilities)	2,105.62	818.64	-	2,105.62	-	-
c) Unallocated	156.63	205.85	-	156.63	-	-
Total	5,468.07	4,344.51	3,537.54	5,468.07	3,537.54	3,576.68
4. Segment Liabilities						
a) Infrastructure	677.12	871.59	1,163.35	677.12	1,163.35	1,154.73
b) Aquaculture(Export Facilities)	1,692.70	687.36	-	1,692.70	-	-
c) Unallocated	447.42	296.19	-	447.42	-	-
Total	2,817.24	1,855.14	1,163.35	2,817.24	1,163.35	1,154.73
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,528.70	2,448.44	2,374.19	2,528.70	2,374.19	2,421.95
b) Aquaculture(Export Facilities)	412.92	131.28	-	412.92	-	-
c) Unallocated	(290.79)	(90.34)	-	(290.79)	-	-
Total	2,650.83	2,489.38	2,374.19	2,650.83	2,374.19	2,421.95

Geographical Segment Information

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

Information regarding geographical revenue is as follows:

	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 Months ended	Corresponding 6 months ended in the previous year	Year Ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
Revenue from External customers						
India	-	370.19	115.87	370.19	204.08	958.00
Vietnam	737.08	541.40	-	1,278.48	-	-
Outside India- Countries other than Vietnam	298.95	-	-	298.95	-	-

Note:

1. The standalone unaudited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meetings held on November 13, 2018. The results have been reviewed by the Statutory Auditor of the Company. This statement is as per the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("IND AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial Results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS.

3. The Company is primarily engaged in Infrastructure Development Business and Aquaculture Business (Export Facilities). Accordingly the Company considers the above business segments as the primary segment. Hence, segment based information has been provided.

Place: Kochi
Date: 13.11.2018



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

Shaji Baby John
Shaji Baby John
Chairman & Managing Director

Statement of Assets and Liabilities as on 30-09-2018		(In Lakhs)
Standalone Statement of Assets and Liabilities	As at Current Year end 30-09-2018	As at Previous Year end 31-03- 2018
	Unaudited	Audited
ASSETS		
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	160.73	149.19
b) Capital Work-in-progress	22.80	
c) Investment Property	-	
d) Goodwill		
e) Other Tangible Assets	0.20	0.21
f) Intangible Assets under development		
g) Biological Assets other than bearer plants		
h) Financial Assets		
i. Investments	3.44	3.43
ii. Loans		
iii. Trade Receivables		
iv. Others (to be specified)	64.34	87.78
i) Deferred Tax Assets (net)	0.89	1.17
j) Other non-current assets	114.84	147.21
2. Current Assets		
a) Inventories	3427.14	2174.48
b) Financial Assets		
i. Investments		
ii. Trade receivables	1405.32	758.04
iii. Cash & Cash Equivalents	14.56	6.83
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	253.82	248.34
TOTAL ASSETS	5468.08	3576.68
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2351.22	2351.22
(b) Other Equity	215.95	70.73
Total Equity	2567.17	2421.95
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	447.42	456.98
ii. Trade Payables		
iii. Other financial liabilities (Other than those specified in item (b), to be specified)		
(b) Provisions	65.60	22.05
(c) Deferred Tax Liabilities (Net)		
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
I. Borrowings	780.82	289.28
II. Trade Payables	1483.05	359.72
III. Other financial liabilities (Other than those specified in item (b), to be specified)		
(b) Other current liabilities	124.02	26.70
(c) Provisions		
(d) Current Tax Liabilities (Net)		
TOTAL - EQUITY AND LIABILITIES	5468.08	3576.68
<p>By Order of the Board of Directors For Kings Infra Ventures Limited</p> <p><i>Shaji</i> Shaji Baby John Chairman & Managing Director</p> <p>Place: Kochi Date :13.11.2018</p> 		