



To,

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 and Limited Review Report for the quarter and nine months period ended December 31, 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 and Limited Review Report for the quarter and nine months period ended December 31, 2018 as reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th February, 2019.

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

COCHINES

Enclosure(s): As above

Elias George & Co. Chartered Accountants



38/1968 A&B, **EGC House**, HIG Avenue West End Gandhi Nagar, Kochi-682 020, Kerala, India. Phone (Off): 0484 2204008, 2206648 Email: eliasgeorge@asianetindia.com

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 31st December 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: 14th February 2019

For Elias George & Co. Chartered Accountants Firm Regn, No. 000801S

Vaibhav T. Ved Partner

Membership No. 235912





KINGS INFRA VENTURES LIMITED

(CIN: L05005KL1987PLC004913)

Reg Off:14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara, Ernakulam, Kerala 682015

 $Tel: 0484-6586557/8 \quad Email: kings.infra@gmail.com, info@kingsinfra.com. \ Web: www.kingsinfra.com$

Un-audited Statement of Standalone Financial Results for the quarter and nine months ended December 31,2018

	T					Т	(Rs. In Lakhs)
Sl.No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	856.42	1,126.36	63.65	2,894.38	267.73	958.00
II	Other Income	(9.69)	18.85	3.13	11.10	5.81	9.18
Ш	Total Income(I+II)	846.73	1,145.21	66.78	2,905.48	273.54	967.18
IV	EXPENSES						
	Cost of Operations/Material consumed	618.16	879.38	40.84	2,775.25	164.04	759.42
	Purchase of Stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade	97.31	87.76	(9.46)	(321.26)	(18.34)	(12.34
	and work in progress			` 1	` ′	` '	
	Employees benefits expense	20.78	19.48	11.45	57.58	38.74	50.99
	Finance Costs	24.50	17.88	9.25	50.27	28.51	38.53
	Depreciation and amortisation expenses	1.73	1.36	0.85	4.04	2.53	3.37
	Other expenses	35.85	33.82	6.37	95.01	32.62	45.17
	Total Expenses (IV)	798.33	1,039.68	59.30	2,660.89	248.10	885.14
V	Profit/(loss) before exceptional items and tax (I-IV)	48.40	105.53	7.48	244.59	25.44	82.04
VI	Exceptional items	-	-	-	-	-	
·VII	Profit/(loss) before tax (V-VI)	48.40	105.53	7.48	244.59	25.44	82.04
VIII	Tax Expenses:						
	(1) Current Tax	12.69	27.22	2.40	63.38	8.13	22.06
	(2) Deferred Tax	(0.23)	0.52	(0.09)	0.05	(0.19)	(0.11
IX	Profit / (Loss) / for the period from continuing	35.94	77.79	5.17	181.16	17.50	60.09
	operations	33.54	77.72	5.17	101.10	17.50	
X	Profit/(Loss) from discontinued operations	-	-	-		-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	
	Profit/(Loss) from discontinued operations (after tax) (X-						
XII	XI)	-	•	-	-	-	
XIII	Profit/(loss) for the period (IX+XII)	35.94	77.79	5.17	181.16	17.50	60.09
XIV	Other Comprehensive Income	-	-	-	•	- ·	-
	A (i) Items that will not be reclassified to profit or loss		-				1
	(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 comprhensive			-			
$\mathbf{X}\mathbf{V}$	income for the period	35.94	77.79	5.17	181.18	17.50	60.09
XVI	Earning per equity share (for continuing operation)					F 2 E	
	(1) Basic	0.15	0.33	0.02	0.77	0.07	0.26
	(2) Diluted	0.15	0.33	0.02	0.77	0.07	0.26
XVII	Earning per equity share (for discontinuing operation)					371.	
	(1) Basic						-
	(2) Diluted						-
-	Earning per equity share (for discontinuing operation						
XVIII	and continuing operation)			-			
	(1) Basic	0.15**	0.33**	0.02**	0.77	0.07**	0.2
	(2) Diluted	0.15**	0.33**	0.02**	0.77	0.07**	0.26

^{**} Not Annualized

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

Segment wise Revenue, Results and Capital Employed for the quarter ended 31st December 2018

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

(Rs. In Lakhs)

						(KS. III Lakiis)	
Particulars	Quarter Ended			Nine months Ended		Year Ended	
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Segment Revenue							
(Sale/income from each segment)			*				
a) Infrastructure	50.00	-	63.65	50.00	267.73	958.00	
b) Export Facilities	806.42	1,126.36	-	2,844.38		- "	
Total	856.42	1,126.36	63.65	2,894.38	267.73	958.00	
Less: Inter segment revenue	- 1	-		-	-	-	
Sales/Income from Operations	856.42	1,126.36	63.65	2,894.38	267.73	958.00	
2. Segment Results							
(profit(+)/loss(-) before tax and interest from each segment)			1				
a) Infrastructure	27.77	-	16.73	27.77	53.95	120.57	
b) Export Facilities	54.82	103.67	-	255.99	-		
Total	82.59	103.68	16.73	283.76	53.95	120.57	
Less: Finance Cost	24.50	17.88	9.25	50.27	28.51	38.53	
Add: Other unallocable income net of unallocable					-		
expenditure	(9.69)	19.74	-	11.10	-	1 2	
Total Profit before tax	48.40	105.54	7.48	244.59	25.44	82.04	
3. Segment Assets							
a) Infrastructure	3231.54	3,205.82	3524.13	3231.54	3524.13	3576.6	
b) Export Facilities	1,853.74	2,105.62		1,853.74		-	
c) Unallocated	17.76	156.63	-	17.76	-		
Total	5,103.04	5,468.07	3,524.13	5,103.04	3,524.13	3,576.68	
4. Segment Liabilities							
a) Infrastructure	1,425,49	677.12	1,145.02	1,425.49	1,145.02	1,154.73	
b) Export Facilities	679.58	1,692.70	′ -	679.58	· -	-	
c) Unallocated	394.91	447.42	-	394.91			
Total	2,499.98	2,817.24	1,145.02	2,499.98	1,145.02	1,154.73	
5. Capital Employed			,				
(Segment Assets-Segment Liabilities)							
a) Infrastructure	1,806.05	2,528.70	2,379.11	1,806.05	2,379.11	2,421.95	
b) Export Facilities	1,174.16	412.92	_,	1,174.16	-,	-	
c) Unallocated	(377.15)	(290.79)		(377.15)	-	_	
Total	2,603.06	2,650.83	2,379.11	2,603.06	2,379.11	2,421.95	

Geographical Segment Information

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

Information regarding geographical revenue is as follows:

	Quarter Ended			Nine months Ended		Year Ended
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
Revenue from External customers	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
India	115.66	-	63.65	576.17	267.73	958.00
Outside India	740.76	1,126.36	-	2,318.21	-	-

Note:

- 1. These financial results have been prepared in accordance with Indian Accountiong Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
- 2. The above Statement of Unaudited Standalone Financial Results were reviewed by the Audit Committee on 14 February 2019 and approved by the Board of Directors at their meeting held on the same date. The Statutory Auditors of the Company have carried out a limited review of the Unaudited Financial Results for the quarter and nine months ended 31 December 2018 and an unmodified report has been issued. The same has been filed with Stock Exchange and is also available on the Company's website at www.kingsinfra.com
- 3.As per Ind- AS 108, Operating segments have been defined based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about allocation of resources and accordingly segment based information is presented accordingly. Export facilities includes processing and export of Seafood products to countries like Japan, Portugal, USA, China, Vietnam, Hong Kong, Spain, Thailand, Lebanon and Turkey.
- 4. Figures for the previous year have been regrouped, recast and rearranged, wherever necessary.

Place:Kochi Date:14.02.2019

RES SOLUTION OF THE SOLUTION O

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

Shaji Baby John Chairman & Managing Director