



Ref: KIVL/BSE/SEC/802 Date: 14.11.2024

To,
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 Half Year ended  $30^{\text{\tiny TH}}$  September 2024

The standalone & consolidated unaudited financial results for the Quarter and Half Year ended 30th September, 2024 along with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015 is enclosed herewith.

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

The above information is being provided for your kind information and record.

For Kings Infra Ventures Limited

Nanditha T Company Secretary & Compliance officer

# 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 half year ended 30<sup>th</sup> September 2024 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

Place: Kochi

Date: 14-11-2024

- We have reviewed the accompanying statement of standalone unaudited financial results of Kings Infra Ventures Limited ("the Company") for the period ended 30th September 2024. 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

Ranjit Mathews.P

Partner

Membership No. 205377

UDIN:24205377BKABYR5252



#### 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 30,2024

SLNo.	Particulars				T		(Rs. In Lakhs
3L110.	r arucuiars		Quarter Ende	d	Half Ye	ar Ended	Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Refer Notes Below)	Un-audited	Unaudited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	3,047.41	2,807 83	2,123 44	5,855.24	4,219 14	9,041 15
II	Other Income	9.45	3.61		13.06	8 85	18.43
III IV	Total Income(I+II)  EXPENSES	3,056.86	2,811.44	2,131.90	5,868.30	4,227.99	9,059.58
14	Cost of materials consumed	2,652.35	2,490.47	1,703.47	5,142 82	3,330.56	7,678.99
	Purchase of Stock in trade	2,032.33	2,490.47	1,703.47	3,142.02	0,000	
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(394.31)	(345.53)	(73.19)	(739.84)	(62 84)	(626.84
	Employees benefits expense	41.50	38.73	23 32	80 23	46.33	103.58
	Finance Costs	119.24	111.33	88.82	230 57	165.33	358.83
	Depreciation and amortisation expenses	32 56	21.86	10.76	54 42	21 00	44.56
	Other expenses Total Expenses (IV)	141 19	109 39	80 74	250.58	137.50	442 91
	Profit/(loss) before exceptional items and tax (III-IV)	2,592.53 464.33	2,426.25 385 19	1,833.92	5,018.78 849 52	3,637.88 590.11	8,002.03 1,057.55
v	Exceptional items		383 19			-	1,037.33
VI	Profit/(loss) before tax (V-VI)			•	-	•	
VII		464.33	385.19	297.98	849.52	590.11	1,057.55
VIII	Tax Expenses:						
	(1) Current Tax	119 61	99.54	78.15	219 15	154 06	280.83
	(2) Prior Years Tax		-			-	2 81
	(3) Deferred Tax	(2.71)	(8.03)	(0 86)	(10.74)	0.51	(2 79)
IX	Profit / (Loss) / for the period from continuing operations	347.43	293.68	220.69	641 11	435.54	776 70
х	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
ХI	Tax Expense of discontinued operations				-	-	
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-				-	-
хm	Profit/(loss) for the period (IX+XII)	347.43	293.68	220.69	641.11	435.54	776.70
xıv	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-		-	-	
	Remeasument of defined benefit liabilities/assets						0.10
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-	-	-	(0.02)
	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 comprhensive income for the period	347.43	293.68	220.69	641.11	435.54	776.78
xvi	Earning per equity share (for continuing operation)						
	(1) Basic	1.42	1.20	0 94	2.62	1.85	3.27
	(2) Diluted	1.42	1.20	0.94	2.62	1 85	3.27
xvII	Earning per equity share (for discontinuing operation)						
	(1) Basic				-		
	(2) Diluted	-		-			
XVIII	Earning per equity share (for discontinuing operation and continuing operation)					-	
VAIII	(1) Basic	1.42	1 20	0.94	2 62	1.85	3.27
	(2) Diluted	1.42	1.20	0.94	2.62	1.85	3.27

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

FOR KINGS INERAVENTURES LTD

BALAGORMAN VELYWYH

Corporate Office:
B 10, 2nd Floor, Triveni Courtt,
K P Vallon Road, Kadavanthra,
Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+91 484 4865823 CIN:L05000KL1987PLC004913

(Rs. In Lakhs)



## Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2024,

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

		-				(Rs. In Lakits)
Particulars		Ouarter Ended		Half Ye	ar Ended	Year Ended
			30.09.2023	30,09,2024	30.09.2023	31.03.2024
	30,09,2024	30.06.2024 Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue	Unaudited	Unaudited	Chaudica			
(Sale/income from each segment)						
a) Infrastructure				-	-	•
		2,807.83	2,123.44	5,855.24	4,219.14	9,041.15
b) Aquaculture(Export Facilities)	3,047.41	2,807.83	2,123.44	5,855.24	4,219.14	9,041.15
Total	3,047.41	2,807.83	2,12011			
Less: Inter segment revenue			2,123,44	5,855.24	4,219.14	9,041.15
Sales/Income from Operations	3,047.41	2,807.83	2,123,44			
2. Segment Results						
(profit(+)/loss(-) before tax and interest from each segment)				-		
a) Infrastructure	·	494.67	386.31	1,075.36	754.94	1,413.14
b) Aquaculture(Export Facilities)	580.69	494.67	386.31	1,075.36	754.94	1,413.14
Total	580.69	111.33	88.82	230.57	165.33	358.83
Less: Finance Cost	119.24	1.85	0.50	4.73	0.51	3.24
Add: Other unallocable income net of unallocable expenditure	2.88		297.99	849.52	590.12	1,057.55
Total Profit before tax	464.33	385.19	257.55			
		1		- 1		
3. Segment Assets	2198 11	2,119.27	2333.89	2198.11	2,333 89	2,114.33
a) Infrastructure	10.400.75	9,481.90	5,793.82	10,400.75	5,793.82	7,984.76
b) Aquaculture (Export Facilities)	35.93	27.86	6.55	35.93	6.55	
c) Unallocated	12,634,79	11,629.03	8,134.26	12,634.79	8,134.26	10,108.91
Total	12,00 1119					
			- 1			
4. Segment Liabilities		-	83.12	-	83.12	4,004.91
a) Infrastructure	5,657.85	5,125.42	3,622.73	5,657.85	3,622.73	312.58
b) Aquaculture(Export Facilities)	544.40	418.50	393.52	544.40	393.52 4,099.37	4,317.49
c) Unallocated	6,202.25	5,543.92	4,099.37	6,202.25	4,099.37	4,517.42
Total						
5. Capital Employed						
(Segment Assets-Segment Liabilities)		2,119.27	2,250.77	2,198.11	2,250.77	2,114.33
a) Infrastructure	2,198.11	4,356.48	2,171.09	4,742.90	2,171.09	3,979.85
b) Aquaculture(Export Facilities)	4,742.90	(390.64)	(386.97)	(508.47)	(386.97)	(302.76)
c) Unallocated	(508.47) 6,432.54	6,085.11	4,034.89	6,432.54	4,034.89	5,791.42
Total	0,432,34	5,550111				

Geographical Segment Information

Geographical revenue is allocated based on the location of the customers

Information regarding geographical revenue is as ioniows.  Particulars		Quarter Ended		Half Yea	ır Ended	Year Ended
	30.09.2024	30,06,2024	30.09.2023	30.09.2024	30.09.2023	31,03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D. C. Satural sustament						
Revenue from External customers	2.010.74	1,779.69	1,607.78	3,790.43	3,581.88	7,963.47
India	1,036.67	1,028.14	515.66	2,064.81	637.26	1,077.68
Outside India						

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, 2024. 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: 14/11/2024

Balagopalan Veliyath

Executive Director

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, K P Vallon Road, Kadavanthra, Kochi - 682020, Kerala, India.

T:+91 484 4865823 CIN: L05000KL1987PLC004913



Transaction of the original and the orig	bilities as on 30.09.2024 (1	
Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
ASSETS		
1. NON CURRENT ASSETS		244000
a) Property, Plant and Equipment	2,297.88	2,118.07
(b) Right of use of asset	27.10	14.23 24.86
(c) Capital Work in Progress	25.91	0.04
(d) Other Intangible Assets	0.03	0.04
e) Financial Assets		7.90
i. Investments	8.45	190.69
ii. Others	192.07	8.31
i) Deferred Tax Assets (net)	19.05	1.890.35
j) Other non-current assets	2,008.77	1,070.33
2. Current Assets	0.474.00	2,742.64
a) Inventories	3,671.93	2,742.04
b) Financial Assets		
i. Investments ii. Trade receivables	4.054.07	2,679.71
	4,054.07	266.48
iii. Cash & Cash Equivalents	16.39	200.40
iv. Bank balances other than (iii) above	45.00	
v. Loans	15.00	•
vi. Others (Short Term Loans and advances) c) Current Tax assets (Net)	0.37	•
d) Other Current Assets	297.76	165.63
d) Odier Current Assets	297.70	103.03
TOTAL ASSETS	12,634.78	10,108.91
EQUITY AND LIABILITIES	12,001170	20,200.72
EQUITY		
(a) Equity Share capital	2,450.55	2,450.55
(b) Other Equity	3,981.99	3,340.88
Total Equity	6,432.54	5,791.43
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	.	
i. Borrowings	1,255.81	1,253.51
ii. Lease Liabilities	9.83	11.26
iii. Other financial liabilities (Other than those		
specified in item (b), to be specified)	129.38	139.02
(b) Provisions	8.03	8.03
(c) Deferred Tax Liabilities (Net)	.	•
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		2020
I. Borrowings	3,793.96	2,453.44
II. Lease Liabilities III. Trade Payables	19.25	6.31
Total outstanding dues of Micro Enterprises and		
Small Enterprises		
Total outstanding dues of creditors other than		
Micro Enterprises and Small Enterprises	287.83	44.05
IV. Other financial liabilities (Other than those	207.03	44.97
specified in item (b), to be specified)	56.36	20.0.
(b) Other current liabilities	(2,000)2	22.24
(c) Provisions	105.42	74.16
(d) Current Tax Liabilities (Net)	4.43	4.43
(a) Sufferit Tax Diabilities (Net)	531.94	300.11
TOTAL - EQUITY AND LIABILITIES	12,634.78	40.400.01
	14,004.78	10,108.91

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

Balagopalan Veliyath Executive Director

Place: Kochi Date : 14/11/2024



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

K P Vallon Road, Kadavanthra, Kochi - 682020, Kerala, India. E:info@kingsinfra.com T:+91 484 4865823 CIN:L05000KL1987PLC004913

Corporate Office :

B 10, 2nd Floor, Triveni Courtt,



Adjustments for :	Kings Infra Ven	tures Limited	
Res	Unaudited Standalone Statement of Cash Flows for	the year ended 30th September,2024 (In Lakhs)	
Net Profit After Taxation and Extra Ordinary Items  Mijustments for: Depreciation & Amortesation Adjustments for: Depreciation & Amortesation Activities Jam on Fast Valuation of Gold Increase of Profit before Working Capital Changes  Increase of Profit before Working Capital Changes  Increase of Decrease in Inventores Increase of Decrease in Trade Papalose Increase of Decrease in Provisions Increase in Provisions Increase of Decrease in Provisions Increase in Provisions Increase of Decrease in Provisions Increase in Provisions Increase in Provisions Increase of Decrease in Provisions Increase in Provisions Increase of Decrease in Provisions Increase in Provisions Increase of Decrease in Provisions Increase of Property Plant & Equipment, Intangable Assets Increase of Property, Plant & Equipment, Intangable Assets Increase of Property of Internation Increase of Property of		30.09.2024	31.03.2024
Net Profit After Taxation and Extra Ordinary Items  Adjustments for:  Depreciation & Amortisation  Activities & (5.5)  Depreciation of Gold  (0.55)  Diam on Fair Valuation of Gold  (0.55)  Depreciation Profit before Working Capital Changes  Interest Income  (4.18)  Depreciation Profit before Working Capital Changes  Increase)  Depreciation Profit before Working Capital Changes  Increase)  Depreciation Depreciation of (1.15)  Increase)  Depreciation Depreciation of (1.15)  Increase)  Depreciation Profit before Working Capital Changes  Increase)  Depreciation Depreciation of (1.15)  Increase)  Depreciation Depreciation of (1.15)  Depreciation of (1.15	A: Cash Flow from Operating Activities		(Rs.)
September   Sept		849 51	1,057
September   Sept	Adjustments for		
Namaral Loss carried at FVOCT		54.42	44.
Sam on Sar of PPE			0
Decrease   Decrease in Trade Receivables   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,455   1,129,78   1,1			
		(0.55)	
Paramete Cost   230.58   358			
Departing Profit before Working Capital Changes		1 '1	
Increase  Decrease in Trade Receivables   (1,374.36)   (1,116	marce cost	230.36	330.
Increase/  Decrease in Inventories   (929.35)   (589)   (18213)   (185)   (18213)   (185)   (18213)   (185)   (18213)   (185)   (18213)   (185)   (18213)   (185)   (18213)   (185)	Operating Profit before Working Capital Changes	1,129.78	1,455.
Increase   Other Current Assets   (132.15)   185     Decrease   Decrease in Trade Payables   242.86   (16     Decrease   Decrease in Other Current Liabilities   31.26   (135     Decrease   Decrease in Other Current Liabilities   31.26   (136     Decrease   Provisions   3     Increase   Decrease in Provisions   3     Cash Generated from Operations   (1,032.25)   (216     Current Tax Paid   12.67   1.99     Net Cash from/(used in) Operating Activities (A)   (1,019.58)   (415     Bi Cash Flow from Investing Activities     Decrease in Other Non Current Assets   118.41   1.005     Increase in Other Non Current Assets   1.18.41   1.005   1.20     Increase in Other Non Current Assets   1.18.41   1.005   1.20     Purchase of Property, Plant & Equipment, Intangible Assets   2.21   5.00     Cash German Assets Others   1.10   1.00   1.20     Cash German Assets Others   1.10   1.00   1.00     Cash German Assets Others   1.10   1.00     Cash German Assets	Increase)/ Decrease in Trade Receivables	(1,374.36)	(1,116.
Increase   Other Current Assets   (132.15)   185     Decrease   Decrease in Trade Payables   242.86   (16     Decrease   Decrease in Other Current Liabilities   31.26   (135     Decrease   Decrease in Other Current Liabilities   31.26   (136     Decrease   Provisions   3     Increase   Decrease in Provisions   3     Cash Generated from Operations   (1,032.25)   (216     Current Tax Paid   12.67   1.99     Net Cash from/(used in) Operating Activities (A)   (1,019.58)   (415     Bi Cash Flow from Investing Activities     Decrease in Other Non Current Assets   118.41   1.005     Increase in Other Non Current Assets   1.18.41   1.005   1.20     Increase in Other Non Current Assets   1.18.41   1.005   1.20     Purchase of Property, Plant & Equipment, Intangible Assets   2.21   5.00     Cash German Assets Others   1.10   1.00   1.20     Cash German Assets Others   1.10   1.00   1.00     Cash German Assets Others   1.10   1.00     Cash German Assets	(Increase)/ Decrease in Inventories		(589.
Decrease   Increase in Trade Payables   242 86   (16   158		1 1	185
Decrease)   Increase in Other Current Liabilities   31.26   31.36	Decrease)/Increase in Trade Payables		
Decrease   Increase in Provisions	Decrease)/Increase in Other Current Link links		
Interest Income	Decrease)/Increase in Other Cuttent Liabilities	31.20	V
Cash Generated from Operations			3.
Current Tax Paid   12.67   .195   Net Cash from/(used in) Operating Activities   (A)   (1,019.58)   (416.   B: Cash Flow from Investing Activities   (A)   (1,019.58)   (416.   B: Cash Flow from Investing Activities   (A)   (1,019.58)   (416.   B: Cash Flow from Investing Activities   (A)   (1,019.58)   (416.   B: Cash Flow from Investing Activities   (A)   (1,019.58)   (416.   B: Cash Flow from Investing Activities   (A)   (1,019.58)   (416.   C: Cash Cash Grown on Current Assets   (1,092.54)			
Net Cash from/(used in) Operating Activities (A) (1,019.58) (416.  B: Cash Flow from Investing Activities  Decrease in Other Non Current Assets Increase on Internacial Assets Others (Increase) Cheres of Property, Plant & Equipment, Intangible Assets (Increase) Plant & E	Current Tax Paid		
B: Cash Flow from Investing Activities Decrease in Other Non Current Assets Increase in Financial Assets Others (Increase) Decrease in CWIP (Increase) Decrease in CWIP Purchase of Property, Plant & Equipment, Intangible Assets Sale of Property, Plant & Equipment, Intangible Assets (Increase) Decrease in CWIP Purchase of Property, Plant & Equipment, Intangible Assets (Increase) Decrease in CWIP Purchase of Property, Plant & Equipment, Intangible Assets (Increase) Decrease in Cwip Interest Income Interest Income Interest Income (Interest Income Interest Income (Interest Income Interest Income Interest Income (Interest Income Interest Inter	Content Las Laid	1207	-197
Decrease in Other Non Current Assets	Net Cash from/(used in) Operating Activities (A)	(1,019.58)	(416.
Decrease in Other Non Current Assets	B: Cash Flow from Investing Activities		
Increase in Financial Assets Others  (Increase)/Decrease in CWIP  -1.05 -24 Purchase of Property, Plant & Equipment, Intangible Assets Sale of Property, Plant & Equipment, Intangible Assets (O.00) 33 Interest Income Loan to Subsidiary Net Cash from/(used in) Investing Activities (B)  C: Cash Flow from Financing Activities  Finance Cost Proceeds from issue of share capital Increase/(Decrease) in Long Term Borrowings Increase/(Decrease) in Long Term Other Financial Liabilities Increase/(Decrease) in Short Term Borrowings Increase/(Decrease) In Short Term Bo	Decrease in Other Non Current Assets	-118.41	-1.092
(Increase)/Decrease in CWIP Purchase of Property, Plant & Equipment, Intangible Assets Sale of Property, Plant & Equipment, Intangible Assets 1.227.56 1.66 1.67 1.68 1.68 1.69 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60	Increase in Financial Assets Others	1	
Purchase of Property, Plant & Equipment, Intangible Assets Sale of Property, Plant & Equipment, Intangible Assets 1.0.00 1.18 1.18 2.19 1.15.00 1.15.00 1.15.00 1.16 Cc: Cash Flow from Financing Activities (B) 2.15.00 2.16 Cc: Cash Flow from Financing Activities 3.15.00 2.17.00 3.18.18 3.19 3.10 Cc: Cash Flow from Financing Activities 3.10 Cc: Cash Flow from Financing Activities 4.18 2.18 2.18 2.18 2.18 2.18 2.18 2.18 2	(Increase)/Decrease in CWIP		
Sale of Property, Plant & Equipment, Intangible Assets Interest Income Loan to Subsidiary Net Cash from/(used in) Investing Activities (B)  C: Cash Flow from Financing Activities  Finance Cost Proceeds from issue of share capital 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 Lease Payments  Net Cash/(used in) Financing Activities (C)  Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)  Opening Balance of Cash and Cash Equivalents Cash and Cash Equivalents from Acquisition through Business Combination		1	
Interest Income Loan to Subsidiary 15.00  Net Cash from/(used in) Investing Activities (B) (360.29) (1.277.  C: Cash Flow from Financing Activities  Finance Cost (229.29) (356.  Proceeds from issue of share capital 1.415.  Increase/(Decrease) in Long Term Borrowings (9.70) 183.  Increase/(Decrease) in Long Term Other Financial Liabilities 9.64 59.64 59.64 10.000  Increase/(Decrease) in Short Term Other Financial Liabilities 1.152.53 591.  Lease Payments 1.352.53 591.  Net Cash/(used in) Financing Activities (C) 1.129.78 1.898.  Net Cash (Used in) Financing Activities (C) 1.277.  Opening Balance of Cash and Cash Equivalents 2.66.48 6.60.  Cash and Cash Equivalents from Acquisition through 8.000.	Sale of Property, Plant & Foundment, Intangible Assets	1	
Loan to Subsidiary  Net Cash from/(used in) Investing Activities (B)  C: Cash Flow from Financing Activities  Finance Cost Proceeds from issue of share capital 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 Increase/		1	
Net Cash Flow from Financing Activities (B)  C: Cash Flow from Financing Activities  Finance Cost Proceeds from issue of share capital 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 Increase/(Decrease) in Short Term Other Financial Liabilities Incre		1 (	2
C: Cash Flow from Financing Activities  Finance Cost Proceeds from issue of share capital 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 Increase/(Decrease) In Short Term Other Financial Liabilities			(1.277.
Finance Cost Proceeds from issue of share capital 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 Increase/(Decrease) in Short Term Other Financial Liabilities Increase/(Decrease) in Short			
Proceeds from issue of share capital 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 Other Financial Liabilities Increase/(Decrease) in Short Term Borrowings Increase/(Decrease) In Short Term Other Financial Liabilities Increase/(Decrease) In S			
Increase/(Decrease) in Long Term Borrowings (9.70) 183. Increase/(Decrease) in Long Term Other Financial Liabilities 9.64 550 Increase/(Decrease) in Short Term Other Financial Liabilities 11. Increase/(Decrease) in Short Term Borrowings 11,352.53 591 Lease Payments 8.25 4.25  Net Cash/(used in) Financing Activities (C) 1.129.78 1.898  Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C) (250.09) 204.  Opening Balance of Cash and Cash Equivalents 526.48 66.48		(229.29)	(356.
Increase/(Decrease) in Long Term Other Financial Liabilities Increase/(Decrease) in Short Term Other Financial Liabilities Increase/(Decrease) in Short Term Borrowings Increase/(Decrease) in Short Term			1,415.
Increase/(Decrease) in Short Term Other Financial Liabilities  Increase/(Decrease) in Short Term Borrowings  Lease Payments  Net Cash/(used in) Financing Activities (C)  Net Increase/(Decrease) in  Cash & Cash equivalents (A+B+C)  Opening Balance of Cash and Cash Equivalents  Cash and Cash Equivalents from Acquisition through  Business Combination		(9.70)	183.
Increase/(Decrease) in Short Term Borrowings  Lease Payments  Net Cash/(used in) Financing Activities (C)  Net Increase/(Decrease) in  Cash & Cash equivalents (A+B+C)  Opening Balance of Cash and Cash Equivalents  Cash and Cash Equivalents from Acquisition through  Business Combination		-9.64	59
Lease Payments  -8.25  Net Cash/(used in) Financing Activities (C)  1.129.78  1.898  Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)  Opening Balance of Cash and Cash Equivalents Cash and Cash Equivalents from Acquisition through Business Combination	Increase/(Decrease) in Short Term Other Financial Liabilities	34.13	10
Lease Payments  -8.25  Net Cash/(used in) Financing Activities (C)  1.129.78  1.898  Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)  Opening Balance of Cash and Cash Equivalents Cash and Cash Equivalents from Acquisition through Business Combination	Increase/(Decrease) in Short Term Borrowings	1,352.53	591
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C) (250.09) 204.  Opening Balance of Cash and Cash Equivalents 266.48 60 Cash and Cash Equivalents from Acquisition through Business Combination	Lease Payments	1	-4
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C) (250.09) 204.  Opening Balance of Cash and Cash Equivalents 266.48 65 Cash and Cash Equivalents from Acquisition through Business Combination			
Cash & Cash equivalents (A+B+C) (250.09) 204.  Opening Balance of Cash and Cash Equivalents 266.48 60  Cash and Cash Equivalents from Acquisition through - Business Combination	Net Cash/(used in) Financing Activities (C)	1,129.78	1,898
Cash & Cash equivalents (A+B+C) (250.09) 204.  Opening Balance of Cash and Cash Equivalents 266.48 60  Cash and Cash Equivalents from Acquisition through - Business Combination	Net Increase/(Decrease) in		
Cash and Cash Equivalents from Acquisition through Business Combination		(250.09)	204.
Cash and Cash Equivalents from Acquisition through Business Combination	Opening Belongs of Coch and Coch Equipment	244.40	
Business Combination		266.48	62
		.	
Closing Dalance of Cash and Cash Equivalents   16.39   266			
	Closing balance of Cash and Cash Equivalents	16.39	266
	As per our report of even date	For and on behalf of the Bo	O(D:

For Elias Georg Chartered Acd

(Partner) Membersh p No. 205377 For and on behalf of the Board Of Directors

Balagopalan Vehrath Executive Director C.O.

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, K P Vallon Road, Kadavanthra, Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+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 Consolidated Quarterly financial results of Kings Infra Ventures Limited for the quarter and half year ended 30<sup>th</sup> September, 2024 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 and half year ended 30th September 2024 ("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. 0.79 lakhs and Rs. 6.99 lakhs and total comprehensive loss of Rs. 0.79 lakhs and Rs. 6.99 lakhs for the quarter and half year ended 30th September 2024, 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.

**:**,

Place: Kochi

Date: 14-11-2024

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

Ranjit Mathews P

Partner

Membership No. 205377

UDIN: 24205377BKABYS9238



NGS INFRA VENTURES LIMITED

(CIN L05005KL1987PLC004913)

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

Tel 0484-65865578 Email info@kingsinfra.com Web www.kingsinfra.com

### Statement of Un-audited Consolidated Financial Results for the quarter and half year ended 30th September, 2024

LNA	Particulars		Quarter Ended		Half Yes	r Ended	Year Ended	
		30.09,2024	30.06,2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
ı	Revenue from Operations	3,047.41	2,807.83	2,123,44	3,855.24	4,219.43	9,041	
n	Other Income	9.08	3.61	8.46	12.69	8.83	18.	
m	Total Income(I+II)	3,056,49	2,811.44	2,131.90	5,867.93	4,227.99	9,059.5	
IV	EXPENSES Cost of materials consumed	2,652.35	2,490.47	1,703.47	5,142.82	3,330.56	* 578	
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(394.31)	(345.53)	(73.19)	(739.84)	(62.84)	(626	
	Employees Americs expense	41.50	44.76	23.32	86.26	46.33	106	
	Finance Costs	119.24	111.33	88.85 10.76	230.57 54.42	165.36 21.00	358	
	Depreciation and amortisation expenses Other expenses	32.56 141.62	21.86 109.56	\$6.03	251.18	142.99	160	
	Total Expenses (IV)	2,592,96	2,432,45	1,839.24	5,025.41	3,643,40	8,022.	
ν.	Profit (loss) before exceptional items and tax (III-IV)	463.53	378.99	292.66	842.52	584.59	1,036	
vi	Exceptional items						-	
	Profit (loss) before tax (V-VI)	463.53	378.99	292.66	842.52	584.59	1,036.	
VII	Tax Expenses:							
VIII	(1) Current Tax	119.61	99.34	78.16	219.15	154.07	280.5	
	(2) Prior Years Tax						2.3	
	(3) Deferred Tax	(2.71)	(8.03)	(0.86)	(10.74)	0.51	(2:	
IX	Profit / (Loss) / for the period from continuing operations	346.63	287.48	215.36	634.11	430.01	755.5	
		340.00	201,40					
_X	Profit(Loss) from discontinued operations							
XI	Tax Expense of discontinued operations					-		
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	•		-	•	•		
xm	Profit(loss) for the period (IX+XII)	346.63	287.48	215.36	634.11	430.01	755.9	
XIV	Other Comprehensive Income							
	A (i) Items that will not be reclassified to profit or loss					•		
	Remeasument of defined benefit liabilities/assets						0.1	
	(ii) Income Tax relating to items that will not be reclassified to profit or loss					•	(0.0	
	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)	346,63	287.48	215.36	634.11	430.01	756.0	
	Profit for the year attributable to							
	Owners of the parent	346.63	289,96	217.59	636.91	432.32	764.	
	Non - Controlling interest	(0.32)	(2.48)	(2.23)	(2.80)	(2.31)	(8.4	
	Other Comprehensive income attributable to							
	Owners of the parent						0,	
	Non - Controlling interest							
	Total Comprehensive Income for the year attributable to	346.63	289.96	317.60	626.00	133.33	201	
	Owners of the parent		-	217.59	636.91	432.32	764	
	Non - Controlling interest	(0.32)	1	(2.23)	(2.80)	(2.31)	(\$	
	Earnings per Equity Share							
	Basic (Rs.)	1.42	1.18	0.93	2.60	1.84	;	
	Diluted (Rs.)	1.42	1.18	0.93	2.60	1.84		
	Corporate overview and Significant Accounting Policies		1	·	1			
	Notes to the Financial Statements		<u> </u>			•	1	
	The accompanying notes are an integral part of these financial automony		·	-	+ :	,	-	

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

COCHIN

Corporate Office:

JRCB30, 2nd Floor, Triveni Courtt,
KP Vallon Road, Kadavanthra,
Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+91 484 4865823 CIN:L05000KL1987PLC004913



### Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2024

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

				,		(Rs. In Lakhs)
Particulars		Quarter Endec	I	Half Y	ear Ended	Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(Sale/income from each segment)				1		1
a) Infrastructure		-	-			
b) Aquaculture(Export Facilities)	3,047.41	2,807.83	2,123.44	5,855.24	4,219.14	9,041.15
Total	3,047.41	2,807.83	2,123.44	5,855.24	4,219.14	9,041.15
Less: Inter segment revenue						
Sales/Income from Operations	3,047,41	2,807.83	2,123.44	5,855.24	4,219.14	9,041.15
2. Segment Results						
(profit(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure			-		-	
b) Aquaculture(Export Facilities)	580.26	488.47	381.01	1,068.73	749.44	1,392.51
Total	580.26	488.47	381.01	1,068.73	749.44	1,392.51
Less. Finance Cost	119 24	111.33	88.85	230.57	165.36	358.92
Add. Other unallocable income net of unallocable expenditure	2.51	1.85	0.50	4.36	051	3.24
Total Profit before tax	463 53	378.99	292 66	842 52	584.59	1,036.83
						i
3. Segment Assets				1		
a) Infrastructure	2198.11	2,119.27	2,333.89	2198.11	2,333.89	2,114.33
b) Aquaculture (Export Facilities)	10,406.98	9,487.30	5,794.49	10,406.98	5,794.49	7,990 19
c) Unallocated	54.41	51 67	13.60	54.41	13.60	43 63
Total	12,659.50	11,658.24	8,141.98	12,659.50	8,141.98	10,148.15
				1	1	1
4. Segment Liabilities						1
a) Infrastructure	-		83.12	-	83.12	4,071.99
b) Aquaculture(Export Facilities)	5,717.40	5,188.67	3,643.11	5,717.40	3,643.11	312.58
c) Unallocated	544.40	418.50	393.52	544.40	393 52 4,119.75	4,384,57
Total	6,261.80	5,607.17	4,119.75	6,261.80	4,119.75	4,004.07
					1	
5. Capital Employed						- 1
(Segment Assets-Segment Liabilities)		2 110 27	2,250,77	2,198 11	2,250.77	2,114.33
a) Infrastructure	2,198.11	2,119.27 4,298.63	2,250.77	4,689.58	2,151.38	3,918 20
b) Aquaculture(Export Facilities)	4,689.58	(366.83)	(379 92)	(489.99)	(379.92)	(268.95)
c) Unallocated	(489.99) 6,397.70	6,051.07	4,022.23	6,397,70	4,022.23	5,763.58
Total	0,397.70	0,051,07	.,			

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 Yea	r Ended	Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Revenue from External customers						
	2,010.61	1,779.69	1,607.78	3,790.30	3,581.88	7,963.47
India Outside India	1,036.67	1,028.14	515.66	2,064.81	637.26	1,077.68

1. The consolidated results Of the Company include the unaudited financial results of the subsidiaries "Kings Maritech Eco Park Limited" and "Kings SISTA360 Private Limited" which have been reviewed by the

2 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, 2024. The Limited Review of the same have been arried out by the Statutory Auditors of the Company as required under regulation 33 of the Securities and Evchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

4 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.

5 The impact of changes if any ansing 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.

6. Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.

By order of the Board of Directors

Place: Kochi

Date: 14/11/2024

Balagopalan Veliyath

Corporate Office:

B 10, 2nd Floor, Triveni Courtt, K P Vallon Road, Kadavanthra, Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+91 484 4865823 CIN: L05000KL1987PLC004913

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



Unaudited Consolidated Statement of Assets and Liabilities (Balance Sheet) as at 30.09.2024 (In Lakhs)				
Particulars	30th September 2024	31st March 2024		
ASSETS	Unaduited	Audited		
1. NON CURRENT ASSETS				
a) Property, Plant and Equipment				
(b) Right of use of asset	2,297.88	2,118.08		
(c) Capital Work in Progress	27.10	14.23		
(d) Other Intangible Assets	25.91	24.86		
(e) Intangible Assets Under Development	0.04	0.04		
(f) Goodwill	33.54	33.54		
g) Financial Assets	1.74	1.74		
i. Investments		277		
ii. Loans	6.97	6.42		
iii. Trade Receivables				
iv. Others				
i) Deferred Tax Assets (net)	192.07	190.69		
j) Other non-current assets	19.06	8.31		
2. Current Assets	2,008.76	1,890.36		
a) Inventories		-,		
	3,671.93	2,742.64		
b) Financial Assets	-,-: -:: -	2,7 12.01		
i. Investments				
ii. Trade receivables	4,054.07	2,679.71		
iii. Cash & Cash Equivalents	18.17	267.57		
iv. Bank balances other than (iii) above	10.17	207.37		
v. Loans				
vi. Others (Short Term Loans and advances)	0.03			
c) Current Tax assets (Net)	5,55			
d) Other Current Assets	302.22	169.96		
		103.50		
TOTAL ASSETS	12,659.50	10,148.15		
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share capital	2,450.54	2,450.54		
(b) Other Equity	3,961.54	3,324.63		
Equity attributable to owners of the parent				
(c) Non controlling interests	(14.39)	(11.59)		
Total Equity  LIABILITIES	6,397.69	5,763.58		
Non-current liabilities		1		
(a) Financial Liabilities		- 1		
i. Borrowings	1,255.81	1,275.11		
ii. Lease Liabilities	9.83	11.26		
iii. Other financial liabilities (Other than those specified in item	400.00			
(b), to be specified) (b) Provisions	129.38	139.02		
. ,	8.03	8.03		
(c) Deferred Tax Liabilities (Net)		.		
(d) Other non-current liabilities				
Current Liabilities (a) Financial Liabilities		1		
` '	2 007 74			
I. Borrowings II. Lease Liabilities	3,807.51	2,453.44		
	19.26	6.31		
III. Trade Payables				
Total outstanding of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises				
and Small Enterprises	200.00			
IV. Other financial liabilities (Other than those specified in item	289.22	44.97		
		- 200		
(b), to be specified)	56.36	22.24		
Other Current Liabilities	150.04	119.65		
(c) Provisions (d) Current Tay Liabilities (Net)	4.43	4.43		
(d) Current Tax Liabilities (Net)	531.94	300.11		
TOTAL - EQUITY AND LIABILITIES	12 (50 50	404404=		
I O I AD - DOUIL I WIND PLUDIPLIED	12,659.50	10,148.15		

JEN7/

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

Balagopalan Veliyath Executive Director

Place: Kochi Date :14/11/2024

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,
K P Vallon Road, Kadavanthra,
Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+91 484 4865823

CIN: L05000KL1987PLC004913



Kings Infra Ventures Limited

Unaudited Consolidated Statement of Cash	lows for the year ended 30th September,2024 (In Lakhs)
--	--

	0010	31st March 2024
	30th September 2024	
: Cash Flow from Operating Activities	(Rs. In Lakhs)	(Rs. In Lakhs)
	842 52	1,036 83
et Profit After Taxation and Extra Ordinary Items		,,,,,,
djustments for : epreciation & Amortisation	54.42	44 56
ctuarial Loss carried at FVOCI	0.00	0.10
ain on Sale of PPE	0.00	(1.9
ain on Fair Valuation of Gold	-0.55	(0.6
terest Income	-3.81	(2.5
nance Cost	230 58	358.9
perating Profit before Working Capital Changes	1,123.16	1,435.2
ncrease)/ Decrease in Trade Receivables	-1,374.36	(1,1165
ncrease)/ Decrease in Inventories	-929 30	(589 8
ncrease)/Decrease in Other Current Assets	-132.25	181.3
Decrease)/Increase in Trade Payables	244 25	(167
Decrease)/Increase in Other Current Liabilities	30.40	(96.2
Decrease)/Increase in Provisions	1	3.1
Decrease)/Increase in Current Tax Liability		-
nterest	-0.03 (1,038.13)	(199.7
Cash Generated from Operations Current Tax Paid	12.67	(199.9
Set Cash from/(used in) Operating Activities (A)	(1,025.46)	(399.6
3: Cash Flow from Investing Activities		
Increase)/Decrease in Investments		r.
Increase)/Decrease in Other Non Current Assets	(118.41)	(1,092.6
Increase)/Decrease in Financial Assets Others	(2.45)	(99.3
(Increase)/Decrease in CWIP	(1.05)	(24.8)
(Increase)/Decrease in Intangible Assets under Development	()	(30.0
Purchase of Property, Plant & Equipment, Intangible Assets	(227.56)	(66.5
Sale of Property, Plant & Equipment, Intangible Assets	3.81	3.0
Interest Income		2.5
Net Cash from/(used in) Investing Activities (B)	(345.66)	(1,307.7
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	(229.29)	(356.9
Proceeds from issue of share capital	(10.70)	1,415.3
Increase/(Decrease) in Long Term Borrowings	(19.30)	196.6
Increase/(Decrease) in Long Term Other Financial Liabilities	(9.64)	59.4
Increase/(Decrease) in Short Term Other Financial Liabilities	34.12 1.354 07	10.3 591.2
Increase/(Decrease) in Short Term Borrowings	(8.24)	(4.2
Lease Payments		
Net Cash/(used in) Financing Activities (C)	1,121.72	1,911.8
Net Increase/(Decrease) in	(249.40)	204.4
Cash & Cash equivalents (A+B+C)		
Opening Balance of Cash and Cash Equivalents	267.57	63.
Cash and Cash Equivalents from Acquisition through		
Business Combination		7
Closing Balance of Cash and Cash Equivalents	18.17	267.

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

Balagopalan Veliyath Executive Director

Place: Kochi Date :14/11/2024



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,
K P Vallon Road, Kadavanthra,
Kochi - 682020, Kerala, India.

E:info@kingsinfra.com T:+91 484 4865823 CIN:L05000KL1987PLC004913