

Independent Auditors' Report on the Audit of Standalone Financial Results

To
**The Board of Directors of
Kings Infra Ventures Limited**

Report on the Audit of Standalone financial results

Opinion

1. We have audited the accompanying Statement of standalone financial results of Kings Infra Ventures Limited (hereinafter referred to as the "Company") for the quarter and year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India, of the Net Profit, Other Comprehensive Income and other financial information for the quarter and year ended 31st March 2026.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

3. These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

4. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
5. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

6. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

10. The Standalone Financial Results for the quarter ended March 31, 2026 and the corresponding quarter ended March 31, 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the limited reviewed published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter had only been reviewed and not subjected to audit.

Our opinion is not modified in respect of the above matters.

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




Joy. P Jacob
Partner
Membership No. 201678
UDIN: 26201678DJWXEB4923

Place: Ernakulam
Date: 29th May 2026

KINGS INFRA VENTURES LIMITED						
(CIN : L05006KL1987PLC004913)						
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 Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026						
(Rs. In Lakhs)						
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	(Refer Notes Below)	Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
II	Other Income	28.28	34.81	52.12	131.33	80.43
III	Total Income(I+II)	4,685.63	3,735.78	3,236.15	16,215.30	12,462.55
IV	EXPENSES					
	Cost of Materials Consumed	3,771.22	3,179.91	2,669.63	13,112.46	10,149.97
	Purchase of Stock in trade	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(198.50)	(233.52)	(271.09)	(663.24)	(834.45)
	Employees benefits expense	54.23	42.50	49.06	164.47	172.49
	Finance Costs	191.59	161.24	171.12	699.45	536.81
	Depreciation and amortisation expenses	40.14	40.82	39.06	168.25	125.57
	Other expenses	120.10	113.47	176.79	503.87	539.17
	Total Expenses (IV)	3,978.77	3,304.42	2,834.57	13,985.25	10,689.56
V	Profit/(loss) before exceptional items and tax (III-IV)	706.86	431.36	401.58	2,230.05	1,772.99
VI	Exceptional items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	706.86	431.36	401.58	2,230.05	1,772.99
VIII	Tax Expenses:					
	(1) Current Tax	197.91	111.53	112.10	599.13	469.79
	(2) Prior Years Tax	-	-	-	-	-
	(3) Deferrod Tax	(4.53)	(0.67)	7.04	(5.06)	(12.17)
IX	Profit / (Loss) / for the period from continuing operations	513.48	320.50	282.44	1,635.98	1,315.37
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)	513.48	320.50	282.44	1,635.98	1,315.37
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	Remeasument of defined benefit liabilities/assets	(1.06)	-	2.11	(1.06)	2.11
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.27	-	(0.53)	0.27	(0.53)
	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	512.69	320.50	284.02	1,635.19	1,316.95
XVI	Earning per equity share (for continuing operation)					
	(1) Basic	2.10	1.31	1.16	6.68	5.37
	(2) Diluted	2.10	1.31	1.16	6.68	5.37
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	2.10	1.31	1.16	6.68	5.37
	(2) Diluted	2.10	1.31	1.16	6.68	5.37

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For Kings Infra Ventures Ltd

BALAGOPALAN VELIYATH
Whole Time Director



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CIN : L05000KL1987PLC004913

Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter ended March 31, 2026

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

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Un-audited	Audited	Audited	Audited
1. Segment Revenue					
(Sale/income from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
Total	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
Less: Inter segment revenue					
Sales/Income from Operations	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
2. Segment Results					
(profit+/-)loss(-) before tax and interest from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	882.38	576.85	562.05	2,865.42	2,292.29
Total	882.38	576.85	562.05	2,865.42	2,292.29
Less: Finance Cost	191.59	161.24	171.12	699.45	536.81
Add: Other unallocable income net of unallocable expenditure	16.07	15.75	10.65	64.08	17.51
Total Profit before tax	706.86	431.36	401.58	2,230.05	1,772.99
3. Segment Assets					
a) Infrastructure	1,850.88	2,188.33	1,829.62	1,850.88	1,829.62
b) Aquaculture (Export Facilities)	15,373.06	14,699.99	11,608.69	15,373.06	11,608.69
c) Unallocated	743.96	724.57	661.00	743.96	661.00
Total	17,967.90	17,612.89	14,099.31	17,967.90	14,099.31
4. Segment Liabilities					
a) Infrastructure					
b) Aquaculture(Export Facilities)	8,574.44	8,972.78	6,479.49	8,574.44	6,479.49
c) Unallocated	9,393.46	8,640.11	7,619.82	9,393.46	7,619.82
Total	17,967.90	17,612.89	14,099.31	17,967.90	14,099.31
5. Capital Employed					
(Segment Assets-Segment Liabilities)					
a) Infrastructure	1,850.88	2,188.33	1,829.62	1,850.88	1,829.62
b) Aquaculture(Export Facilities)	6,798.62	5,727.21	5,129.20	6,798.62	5,129.20
c) Unallocated	(8,649.50)	(7,915.54)	(6,958.82)	(8,649.50)	(6,958.82)
Total	-	-	-	-	-

Geographical Segment Information

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

Information regarding geographical revenue is as follows:

	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Un-audited	Audited	Audited	Audited
Revenue from External customers					
India	4,489.20	2,381.16	2,907.48	12,166.25	9,043.32
Outside India	168.15	1,319.81	276.55	3,917.72	3,338.80

- Note:
- The above standalone financial results of the Company have been prepared in accordance with 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 financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on May 29, 2026. These financial results have been subjected to audit by the statutory auditors of the company.
 - 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.
 - The impact of changes if any arising on enactment of the Code on Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.
 - The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of relevant financial year which were subjected to limited review by the auditors.
 - Figures for the previous periods/year have been regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.
 - The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes made effective from November 21, 2025. The implementation of the above Labour Codes has not resulted in any impact on the Company's financial results as at the reporting date. The company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

Place: Kochi
Date: 29/05/2026



By order of the Board of Directors

For Kings Infra Ventures Limited

Balagopal Veliyath
Executive Director

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Audited Standalone Statement of Assets and Liabilities (Balance Sheet) as at 31.03.2026 (In Lakhs)		
Particulars	As at 31-03-2026	As at 31-03-2025
ASSETS	Audited	Audited
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,491.12	2,588.60
(b) Right of use of asset	0.44	18.22
(c) Capital Work in Progress	-	-
(d) Other Intangible Assets	0.02	0.03
e) Financial Assets		
i. Investments	2.48	9.69
ii. Loans	616.95	616.95
iii. Trade Receivables		
iv. Others	196.45	196.75
(i) Deferred Tax Assets (net)	25.28	19.95
(j) Other non-current assets	2,995.52	2,551.62
2. Current Assets		
a) Inventories	4,464.72	3,820.96
b) Financial Assets		
i. Investments		
ii. Trade receivables	4,861.06	3,967.09
iii. Cash & Cash Equivalents	1,335.47	14.02
iv. Bank balances other than (iii) above		
v. Loans	18.32	15.55
vi. Others	81.92	7.04
(c) Current Tax assets (Net)		
(d) Other Current Assets	878.15	272.84
TOTAL ASSETS	17,967.90	14,099.31
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.55	2,450.55
(b) Other Equity	6,293.02	4,657.83
Total Equity	8,743.57	7,108.38
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	3,075.49	1,192.97
ii. Lease Liabilities	-	0.46
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	75.79	45.39
(b) Provisions	13.82	10.08
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
I. Borrowings	4,725.54	4,790.57
II. Lease Liabilities	0.46	21.81
III. Trade Payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	264.71	142.13
IV. Other financial liabilities (Other than those specified in item (b), to be specified)	45.20	178.76
(b) Other current liabilities	387.25	107.40
(c) Provisions	5.83	4.28
(d) Current Tax Liabilities (Net)	630.24	497.08
TOTAL - EQUITY AND LIABILITIES	17,967.90	14,099.31

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


 Balagopalan Veliyath
 Executive Director




Place: Kochi
 Date: 29/05/2026


 KINGS INFRA VENTURES LIMITED
 COCHIN


 ELIAS GEORGE & CO.
 CHARTERED ACCOUNTANTS
 38/1988A, EGC House
 H.L.G. Avenue (West End)
 Ganchi Nagar
 Kochi - 682 020

Kings Infra Ventures Limited
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Kings Infra Ventures Limited		
Audited Standalone Statement of Cash Flows for the year ended 31st March, 2026 (In Lakhs)		
	31 March 2026	31 March 2025
	(Rs.)	(Rs.)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation and Extra Ordinary Items	2,230.05	1,772.99
Adjustments for :		
Depreciation & Amortisation	168.25	125.57
Provision for Gratuity	(1.06)	2.11
Gain on Sale of PPE	-	-
Gain on Sale of Investments	(0.03)	-
Gain on Cancellation of Lease (Q1)	(6.53)	-
Gain on Fair Valuation of Gold	(0.47)	(1.79)
Interest Income	(63.61)	(15.72)
Finance Cost	699.44	536.81
Operating Profit before Working Capital Changes	3,026.04	2,419.97
(Increase)/ Decrease in Trade Receivables	(893.98)	(1,287.37)
(Increase)/ Decrease in Inventories	(643.76)	(1,293.18)
(Increase)/Decrease in Other Current Assets	(605.31)	(107.21)
(Decrease)/Increase in Trade Payables	122.57	97.16
(Decrease)/Increase in Other Current Liabilities	279.85	33.23
(Decrease)/Increase in Provisions	5.29	1.89
Cash Generated from Operations	1,290.70	(135.51)
Current Tax Paid	(465.97)	(272.82)
Net Cash from/(used in) Operating Activities (A)	824.73	(408.33)
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	-	-
Decrease in Other Non Current Assets	(443.90)	(446.41)
Increase in Financial Assets Loans	(2.77)	(632.49)
Increase in Financial Assets Others	(74.56)	(7.13)
(Increase)/Decrease in CWIP	0.00	24.86
Proceeds from sale of Investments	7.71	-
Purchase of Property, Plant & Equipment, Intangible Assets	(52.98)	(580.54)
Sale of Property, Plant & Equipment, Intangible Assets	-	0.00
Interest Income	63.61	8.67
Net Cash from/(used in) Investing Activities (B)	(502.89)	(1,633.04)
C: Cash Flow from Financing Activities		
Finance Cost	(698.88)	(534.15)
Proceeds from issue of share capital	-	-
Increase/(Decrease) in Long Term Borrowings	1,882.52	(60.54)
Increase/(Decrease) in Long Term Other Financial Liabilities	30.40	(93.63)
Increase/(Decrease) in Short Term Other Financial Liabilities	133.56	156.53
Increase/(Decrease) in Short Term Borrowings	-65.02	2,337.13
Lease Payments	(16.85)	(16.43)
Net Cash/(used in) Financing Activities (C)	999.61	1,788.91
Net Increase/(Decrease) in		
Cash & Cash equivalents (A+B+C)	1,321.45	(252.46)
Opening Balance of Cash and Cash Equivalents	14.02	266.48
Cash and Cash Equivalents from Acquisition through Business Combination	-	-
Closing Balance of Cash and Cash Equivalents	1,335.47	14.02
As per our report of even date		
For Elias George & Co		
Chartered Accountants		
FRN : 000801S		
Joy .P. Jacob		
(Partner)		
Membership No. 201678		
		For and on behalf of the Board Of Directors
		KINGS INFRA VENTURES LTD
		
		Balagopalan Veliyath Executive Director
		
		

Independent Auditors' Report on the Audit of Consolidated Financial Results

To

**The Board of Directors of
Kings Infra Ventures Limited**

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of consolidated financial results of Kings Infra Ventures Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31st March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the considerations of the reports of the other auditors on the separate audited financial statements/financial information of the subsidiaries, the aforesaid consolidated financial results:

a. include the annual financial results of the following entities:

- i. Kings Maritech Eco Park Limited
- ii. Kings SISTA 360 Private Limited

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India, of the consolidated Net Profit and Other Comprehensive Income, and other financial information for the quarter and year ended 31st March 2026.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, and the subsidiaries' auditors, in terms of their reports referred to in sub paragraph (a) in "Other Matter(s)" section below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Board of Directors' Responsibilities for the Consolidated Financial Results

3. These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the each entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.
4. In preparing the consolidated financial results, the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
5. The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

6. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
8. We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 10. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter(s)

11. The consolidated financial results include the audited financial results of subsidiaries, whose financial results reflect the Group's share of total assets of Rs.682.22 Lakhs as at 31st March 2026, Group's share of total revenue of Rs.0.00 and Rs.0.00, Group's share of total net profit after tax of Rs.7.97 Lakhs for the quarter ended 31st March 2026 and Group's share of total net loss after tax of Rs. 35.48 Lakhs for the year ended on that date respectively, as considered in the consolidated financial results, which have been audited by their respective independent auditors. The Independent Auditor's reports on financial results of these subsidiaries have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us are as stated in paragraph above.



12. The Consolidated Financial Results for the quarter ended March 31, 2026 and the corresponding quarter ended March 31, 2025 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the limited reviewed published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter had only been reviewed and not subjected to audit.

Our opinion is not modified in respect of the above matters.

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



Joy. P. Jacob
Partner
Membership No. 201678
UDIN: 26201678SYYSBS4271

Place: Ernakulam
Date: 29th May 2026

KINGS INFRA VENTURES LIMITED

(CIN : L05000KL1987PLC004913)

Reg Off: 14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara, Ernakulam, Kerala 682015
Tel: 0484-658657/8 Email : info@kingsinfra.com. Web : www.kingsinfra.com

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-audited	Audited	Audited	Audited
	(Refer Notes Below)					
I	Revenue from Operations	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
II	Other Income	14.59	20.96	44.91	76.03	72.60
III	Total Income(I+II)	4,671.94	3,721.93	3,228.94	16,160.00	12,454.72
IV	EXPENSES					
	Cost of Materials Consumed	3,771.23	3,179.91	2,669.63	13,112.46	10,149.97
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(198.50)	(233.52)	(271.09)	(663.24)	(834.45)
	Employees benefits expense	54.22	42.50	49.07	164.47	178.53
	Finance Costs	191.59	161.24	171.17	699.46	536.87
	Depreciation and amortisation expenses	40.14	40.82	39.06	168.25	125.57
	Other expenses	120.82	114.07	186.92	506.42	550.21
	Total Expenses (IV)	3,979.50	3,305.02	2,844.76	13,987.82	10,706.70
V	Profit/(Loss) before exceptional items and tax (III-IV)	692.44	416.91	384.18	2,172.18	1,748.02
VI	Exceptional items					
VII	Profit/(Loss) before tax (V-VI)	692.44	416.91	384.18	2,172.18	1,748.02
VIII	Tax Expenses-					
	(1) Current Tax	197.92	111.53	112.10	599.13	469.79
	(2) Prior Years Tax	-	-	-	-	-
	(3) Deferred Tax	(26.93)	(0.67)	7.04	(27.45)	(12.17)
IX	Profit / (Loss) / for the period from continuing operations	521.45	306.05	265.04	1,600.50	1,290.40
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)	521.45	306.05	265.04	1,600.50	1,290.40
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	Remeasurement of defined benefit liabilities/assets	(1.06)	-	2.11	(1.06)	2.11
	(i) Income Tax relating to items that will not be reclassified to profit or loss	0.27	-	(0.53)	0.27	(0.53)
	B (i) Items that will be reclassified to profit or loss					
	(i) 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)	520.66	306.05	266.62	1,599.71	1,291.98
	Profit for the year attributable to					
	Owners of the parent	518.09	312.11	272.34	1,615.36	1,300.73
	Non - Controlling interest	3.36	(6.06)	(7.30)	(14.86)	(10.33)
	Other Comprehensive income attributable to					
	Owners of the parent	(0.79)	-	1.58	(0.79)	1.58
	Non - Controlling interest	-	-	-	-	-
	Total Comprehensive Income for the year attributable to					
	Owners of the parent	517.30	312.11	273.92	1,614.57	1,302.31
	Non - Controlling interest	3.36	(6.06)	(7.30)	(14.86)	(10.33)
	Earnings per Equity Share					
	Basic (Rs.)	2.11	1.25	1.11	6.59	5.31
	Diluted (Rs.)	2.11	1.25	1.11	6.59	5.31
	Corporate overview and Significant Accounting Policies					
	Notes to the Financial Statements					
	The accompanying notes are an integral part of these financial statements					



For KINGS INFRA VENTURES LTD

BALAGOPALAN VELNYATH
 Whole Time Director



Kings Infra Ventures Limited
 Registered Office:
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 CIN : L05000KL1987PLC004913



<u>Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and Year ended March 31, 2026</u>					
The Company has identified business segments as its reportable segments. Business segments comprise Infrastructure and Aquaculture(Export Facilities)					
(Rs. In Lakhs)					
Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Un-audited	Audited	Audited	Audited
1. Segment Revenue (Sale/Income from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
Total	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
Less: Inter segment revenue					
Sales/Income from Operations	4,657.35	3,700.97	3,184.03	16,083.97	12,382.12
2. Segment Results (profit/(+)/loss(-) before tax and interest from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	881.65	576.37	551.92	2,862.98	2,275.22
Total	881.65	576.37	551.92	2,862.98	2,275.22
Less: Finance Cost	191.59	161.24	171.17	699.46	536.87
Add: Other unallocable income net of unallocable expenditure	2.39	1.78	3.43	8.67	9.67
Total Profit before tax	692.45	416.91	384.18	2,172.19	1,748.02
3. Segment Assets					
a) Infrastructure	1,850.87	2,188.34	1,829.62	1,850.87	1,829.62
b) Aquaculture (Export Facilities)	15,995.24	15,325.90	12,233.73	15,995.24	12,233.73
c) Unallocated	112.50	80.95	55.26	112.50	55.26
Total	17,958.61	17,595.19	14,118.61	17,958.61	14,118.61
4. Segment Liabilities					
a) Infrastructure					
b) Aquaculture(Export Facilities)	8,653.44	9,049.93	6,551.61	8,653.44	6,551.61
c) Unallocated	9,305.17	8,545.26	7,567.00	9,305.17	7,567.00
Total	17,958.61	17,595.19	14,118.61	17,958.61	14,118.61
5. Capital Employed (Segment Assets-Segment Liabilities)					
a) Infrastructure	1,850.87	2,188.34	1,829.62	1,850.87	1,829.62
b) Aquaculture(Export Facilities)	7,341.80	6,275.97	5,682.12	7,341.80	5,682.12
c) Unallocated	(9,192.67)	(8,464.31)	(7,511.74)	(9,192.67)	(7,511.74)
Total					

Geographical Segment Information					
Geographical revenue is allocated based on the location of the customers.					
Information regarding geographical revenue is as follows:					
Particulars	Quarter ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Un-audited	Audited	Audited	Audited
Revenue from External customers					
India	4,489.20	2,381.16	2,907.48	12,166.25	9,043.32
Outside India	168.15	1,319.81	276.55	3,917.72	3,338.80

Note:

- The consolidated results of the Company include the audited financial results of the subsidiaries " Kings Maritech Eco Park Limited" and " Kings SISTA360 Private Limited " which have been audited by the auditors of the subsidiaries.
- The above consolidated financial results of the Company have been prepared in accordance with 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 May 29, 2026.
- 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 on Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.
- The figures for the quarter ended March 31, 2026 and the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of relevant financial year which were subjected to limited review by the auditors.
- M/s Kings Infra Ventures Limited acquired 5800 equity shares (58%) of M/s Kings Maritech Eco Park Limited and 9000 equity shares (60%) of M/s Kings SISTA360 Private Limited during the financial year and these investments are accounted at cost as per Ind AS 27 Separate Financial Statements in the Company's standalone financial statements. The requirement to publish consolidated results, consolidated balance sheet and consolidated cash flow statement is from this financial year and as such, consolidated financial figures for the previous year are not shown in the above statement.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes made effective from November 21, 2025. The implementation of the above Labour Codes has not resulted in any impact on the Company's financial results as at the reporting date. The company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

Place: Kochi
Date: 29/05/2026



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

Balagopalan Veliyath
Executive Director



Audited Consolidated Statement of Assets and Liabilities (Balance Sheet) as at March 31, 2026 (In Lakhs)		
Particulars	31st March 2026	31st March 2025
	Audited	Audited
ASSETS		
I. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,491.12	2,588.60
(b) Right of use of asset	0.44	18.22
(c) Capital Work in Progress	617.58	617.58
(d) Other Intangible Assets	0.02	0.03
(e) Intangible Assets Under Development	38.07	33.54
(f) Goodwill	1.74	1.74
g) Financial Assets	1.00	8.21
i. Investments		
ii. Loans		
iii. Trade Receivables	196.66	196.75
iv. Others	47.66	19.95
i) Deferred Tax Assets (net)	2,995.52	2,336.76
j) Other non-current assets		
2. Current Assets		
a) Inventories	4,464.72	4,035.82
b) Financial Assets		
i. Investments	4,861.06	3,967.09
ii. Trade receivables	1,336.90	15.88
iii. Cash & Cash Equivalents		
iv. Bank balances other than (iii) above		
v. Loans	25.00	
vi. Others		
c) Current Tax assets (Net)	881.12	278.44
d) Other Current Assets		
TOTAL ASSETS	17,958.61	14,118.61
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.54	2,450.54
(b) Other Equity	6,241.51	4,626.94
Equity attributable to owners of the parent	8,692.05	7,077.48
(c) Non controlling interests	(36.78)	(21.92)
Total Equity	8,655.27	7,055.56
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	3,119.69	1,226.30
i. Borrowings		0.46
ii. Lease Liabilities	75.79	45.39
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	13.82	10.08
(b) Provisions		
(c) Deferred Tax Liabilities (Net)		
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities	4,725.55	4,790.57
i. Borrowings	0.46	21.81
ii. Lease Liabilities		
iii. Trade Payables	264.71	142.14
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	45.20	178.76
iv. Other financial liabilities (Other than those specified in item (b), to be specified)	422.05	146.18
(b) Other current liabilities	5.83	4.28
(c) Provisions	630.24	497.08
(d) Current Tax Liabilities (Net)		
TOTAL - EQUITY AND LIABILITIES	17,958.61	14,118.61

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

Balagopalan Veliyath
Executive Director


Place: Kochi
Date: 29/05/2026

BALAGOPALAN VELIYATH
Whole Time Director



Kings Infra Ventures Limited
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CIN: L05000KL1987PLC004913

Kings Infra Ventures Limited		
Audited Consolidated Statement of Cash Flows for the year ended 31st March, 2026 (In Lakhs)		
	31st March 2026 (Rs.)	31st March 2025 (Rs.)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation and Extra Ordinary Items	2,172.19	1,748.02
Adjustments for :		
Depreciation & Amortisation	168.25	125.57
Provision for gratuity	(1.06)	2.11
Gain on Sale of PPE	(0.03)	-
Gain on Sale of Investments	(6.53)	-
Gain on Cancellation of Lease (Q1)	(0.47)	(1.78)
Gain on Fair Valuation of Gold	(8.20)	(7.89)
Interest Income	699.46	536.87
Finance Cost		
Operating Profit before Working Capital Changes	3,023.61	2,402.90
(Increase)/ Decrease in Trade Receivables	(893.98)	(1,287.37)
(Increase)/ Decrease in Inventories	(643.76)	(1,293.18)
(Increase)/ Decrease in Other Current Assets	(602.67)	(108.48)
(Decrease)/ Increase in Trade Payables	122.57	97.16
(Decrease)/ Increase in Other Current Liabilities	275.87	26.54
(Decrease)/ Increase in Provisions	5.29	1.89
(Decrease)/ Increase in Current Tax Liability		
Cash Generated from Operations	1,286.93	(160.54)
Current Tax Paid	(465.97)	(272.82)
Net Cash from/(used in) Operating Activities (A)	820.96	(433.36)
B: Cash Flow from Investing Activities		
(Increase)/ Decrease in Investments	(443.90)	(446.41)
(Increase)/ Decrease in Other Non Current Assets	(24.91)	(7.13)
(Increase)/ Decrease in Financial Assets Others		(592.72)
(Increase)/ Decrease in CWIP	(4.53)	-
(Increase)/ Decrease in Intangible Assets under Development	7.71	-
Proceeds from sale of Investments	(52.98)	(580.54)
Purchase of Property, Plant & Equipment, Intangible Assets		
Sale of Property, Plant & Equipment, Intangible Assets	8.20	7.89
Interest Income		
Net Cash from/(used in) Investing Activities (B)	(510.41)	(1,618.91)
C: Cash Flow from Financing Activities		
Increase/(Decrease) in share Capital		
Increase/(Decrease) Money Received against Share Warrants		
Increase/(Decrease) in Capital Reserve	(698.89)	(534.21)
Finance Cost		
Proceeds from issue of share capital	1,893.39	(48.81)
Increase/(Decrease) in Long Term Borrowings	30.40	(93.63)
Increase/(Decrease) in Long Term Other Financial Liabilities	(133.56)	156.53
Increase/(Decrease) in Short Term Other Financial Liabilities	(65.02)	2,337.13
Increase/(Decrease) in Short Term Borrowings	(15.85)	(16.43)
Lease Payments		
Net Cash/(used in) Financing Activities (C)	1,010.47	1,800.58
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	1,321.02	(251.69)
Opening Balance of Cash and Cash Equivalents	15.88	267.57
Cash and Cash Equivalents from Acquisition through Business Combination		
Closing Balance of Cash and Cash Equivalents	1,336.90	15.88
By Order of the Board of Directors For Kings Infra Ventures Limited		
 BALAGOPAL VELIYATH Executive Director Place: Kochi Date: 29/05/2026		
