



Ref: KIVL/BSE/SEC/ 747

Date: 14.02.2024

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 nine months ended 31<sup>st</sup> December , 2023

Please find attached herewith the standalone & consolidated unaudited financial results for the third quarter and nine months ended ended 31<sup>st</sup> December 2023 along with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

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

The above is your kind information and record.

For Kings Infra Ventures Limited

**NANDITH** Digitally signed by  
**A T** NANDITHA T  
Nanditha T Date: 2024.02.14  
18:42:35 +05'30'  
Company Secretary & Compliance officer





**Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter and nine months ended 31<sup>st</sup> December 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
Kings Infra Ventures Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Kings Infra Ventures Limited ("the Company") for the period ended 31<sup>st</sup> December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Vaibhav .T. Ved  
Partner  
Membership No. 235912  
UDIN: 24235912BKAHVV3788

Place: Kochi  
Date: 14-02-2024

**KINGS INFRA VENTURES LIMITED**

(CIN : L05005KL1987PLC004913)

Reg Off: 14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara, Emakulam, 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 nine months ended December 31, 2023**




(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
i	Revenue from Operations	2,281.29	2,123.44	1,511.15	6,500.43	4,045.31	6,089.02
ii	Other Income	6.66	8.46	14.46	15.51	24.16	35.06
iii	<b>Total Income(I+II)</b>	<b>2,287.95</b>	<b>2,131.90</b>	<b>1,525.61</b>	<b>6,515.94</b>	<b>4,069.47</b>	<b>6,124.08</b>
iv	<b>EXPENSES</b>						
	Cost of materials consumed	1,732.09	1,703.47	1,334.72	5,062.65	3,313.05	4,814.92
	Purchase of Stock in trade						
	Changes in inventories of Finished goods, stock-in-trade and work in progress	34.89	(73.19)	(154.39)	(27.95)	(189.44)	(149.74)
	Employees benefits expense	25.86	23.32	24.09	72.18	65.59	91.01
	Finance Costs	82.79	88.82	62.90	248.13	176.39	259.87
	Depreciation and amortisation expenses	11.49	10.76	6.89	32.49	20.58	27.60
	Other expenses	201.58	80.74	56.41	339.08	184.99	300.93
	<b>Total Expenses (IV)</b>	<b>2,088.70</b>	<b>1,833.92</b>	<b>1,330.62</b>	<b>5,726.58</b>	<b>3,571.16</b>	<b>5,344.59</b>
v	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	199.25	297.98	194.99	789.36	498.31	779.49
vi	<b>Exceptional items</b>	-	-	-	-	-	-
vii	<b>Profit/(loss) before tax (V-VI)</b>	199.25	297.98	194.99	789.36	498.31	779.49
viii	<b>Tax Expenses:</b>						
	(1) Current Tax	51.59	78.15	50.28	205.65	128.06	201.21
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	0.08	(0.86)	(0.23)	0.59	(0.66)	(3.19)
ix	<b>Profit / (Loss) for the period from continuing operations</b>	147.58	220.69	144.94	583.12	370.91	579.47
x	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
xi	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-	-
xii	<b>Profit/(Loss) from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
xiii	<b>Profit/(loss) for the period (IX+XII)</b>	147.58	220.69	144.94	583.12	370.91	579.47
xiv	<b>Other Comprehensive Income</b>						
	<b>A (i) Items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets						2.29
	<b>(ii) Income Tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	(0.57)
	<b>B (i) Items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
	<b>(ii) Income Tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
xv	<b>Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period</b>	147.58	220.69	144.94	583.12	370.91	581.19
xvi	<b>Earning per equity share (for continuing operation)</b>						
	(1) Basic	0.63	0.94	0.62	2.48	1.58	2.46
	(2) Diluted	0.63	0.94	0.62	2.48	1.58	2.46
xvii	<b>Earning per equity share (for discontinuing operation)</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
xviii	<b>Earning per equity share (for discontinuing operation and continuing operation)</b>						
	(1) Basic	0.63	0.94	0.62	2.48	1.58	2.46
	(2) Diluted	0.63	0.94	0.62	2.48	1.58	2.46

<b>Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and nine months ended December 31,2023</b>						
The Company has identified business segments as its reportable segments. Business segments comprise Infrastructure and Aquaculture(Export Facilities)						
(Rs. In Lakhs)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1. Segment Revenue</b>						
(Sale/income from each segment)						
a) Infrastructure	2,281.29	2,123.44	1,511.15	6,500.43	4,045.31	6,089.02
b) Aquaculture(Export Facilities)						
<b>Total</b>	<b>2,281.29</b>	<b>2,123.44</b>	<b>1,511.15</b>	<b>6,500.43</b>	<b>4,045.31</b>	<b>6,089.02</b>
Less: Inter segment revenue						
Sales/Income from Operations	2,281.29	2,123.44	1,511.15	6,500.43	4,045.31	6,089.02
<b>2. Segment Results</b>						
(profit(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	281.43	386.31	243.43	1,036.37	650.54	1,004.30
b) Aquaculture(Export Facilities)						
<b>Total</b>	<b>281.43</b>	<b>386.31</b>	<b>243.43</b>	<b>1,036.37</b>	<b>650.54</b>	<b>1,004.30</b>
Less: Finance Cost	82.79	88.82	62.90	248.13	176.39	259.87
Add: Other unallocable income net of unallocable expenditure	0.61	0.50	14.46	1.12	24.16	35.06
<b>Total Profit before tax</b>	<b>199.25</b>	<b>297.99</b>	<b>194.99</b>	<b>789.36</b>	<b>498.31</b>	<b>779.49</b>
<b>3. Segment Assets</b>						
a) Infrastructure	2123.35	2333.89	2382.68	2,123.35	2382.68	2,339.15
b) Aquaculture (Export Facilities)	6,283.53	5,793.82	4,292.92	6,283.53	4,292.92	4,778.14
c) Unallocated	6.46	6.55	3.64	6.46	3.64	5.59
<b>Total</b>	<b>8,413.34</b>	<b>8,134.26</b>	<b>6,679.24</b>	<b>8,413.34</b>	<b>6,679.24</b>	<b>7,122.88</b>
<b>4. Segment Liabilities</b>						
a) Infrastructure		83.12	83.12		83.12	83.12
b) Aquaculture(Export Facilities)	3,987.58	3,622.73	3,065.13	3,987.58	3,065.13	3,214.69
c) Unallocated	214.79	393.52	141.92	214.79	141.92	225.73
<b>Total</b>	<b>4,202.37</b>	<b>4,099.37</b>	<b>3,290.17</b>	<b>4,202.37</b>	<b>3,290.17</b>	<b>3,523.54</b>
<b>5. Capital Employed</b>						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,123.35	2,250.77	2,299.56	2,123.35	2,299.56	2,256.03
b) Aquaculture(Export Facilities)	2,295.95	2,171.09	1,227.79	2,295.95	1,227.79	1,563.45
c) Unallocated	(208.33)	(386.97)	(138.28)	(208.33)	(138.28)	(220.14)
<b>Total</b>	<b>4,210.97</b>	<b>4,034.89</b>	<b>3,389.07</b>	<b>4,210.97</b>	<b>3,389.07</b>	<b>3,599.34</b>
<b>Geographical Segment Information</b>						
Geographical revenue is allocated based on the location of the customers.						
Information regarding geographical revenue is as follows:						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
<b>Revenue from External customers</b>						
India	2,014.65	1,607.78	1,057.16	5,596.53	3,192.21	4,539.59
Outside India	266.64	515.66	453.99	903.90	853.10	1,495.43



**For KINGS INFRA VENTURES LTD.**  
  
**BALAGOPALAN VELIYATH**  
 EXECUTIVE DIRECTOR

Note:	1. The above standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards "34 Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations.
	2. The standalone unaudited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on February 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 Obligations 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: 14/02/2024	  <p>By order of the Board of Directors For <b>KINGS INFRA VENTURES LTD.</b>  <b>BALAGOPALAN VELIYATH</b> EXECUTIVE DIRECTOR Executive Director</p>



**Independent Auditor's Limited Review Report on Unaudited Consolidated Quarterly financial results of Kings Infra Ventures Limited for the quarter and nine months ended 31<sup>st</sup> December, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
Kings Infra Ventures Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Kings Infra Ventures Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31st December 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRI) 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 Standard 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.2.79 lakhs and Rs.8.32 lakhs and total comprehensive loss of Rs.2.79 lakhs and Rs.8.32 lakhs for the quarter and nine months ended 31<sup>st</sup> December 2023 respectively, as considered in the consolidated unaudited financial results. These interim financial result have been reviewed by the auditors of the subsidiaries whose report has been furnished to us by the Management and our conclusion on the Statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.



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

Vaibhav .T. Ved  
Partner  
Membership No. 235912  
UDIN:24235912BKAHVW2877

Place: Kochi  
Date: 14-02-2024

**KINGS INFRA VENTURES LIMITED**

(CIN : L05005KL1987PLC004913)

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

Tel: 0484-6586557/8 Email : info@kingsinfra.com, Web : www.kingsinfra.com

**Statement of Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2023**

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Refer Notes Below)	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	2,281.29	2,123.44	1,511.15	6,500.43	4,045.31	6,089.02
II	Other Income	6.66	8.46	14.46	15.52	24.16	35.06
III	<b>Total Income(I+II)</b>	<b>2,287.95</b>	<b>2,131.90</b>	<b>1,525.61</b>	<b>6,515.95</b>	<b>4,069.47</b>	<b>6,124.08</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	1,732.09	1,703.47	1,334.72	5,062.65	3,313.05	4,814.92
	Purchase of Stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	34.89	(73.19)	(154.39)	(27.94)	(189.44)	(149.74)
	Employees benefits expense	25.86	23.32	24.09	72.18	65.59	91.01
	Finance Costs	82.84	88.85	62.90	248.21	176.39	259.87
	Depreciation and amortisation expenses	11.49	10.78	6.89	32.48	20.58	27.60
	Other expenses	204.32	86.03	56.68	347.32	190.27	308.17
	<b>Total Expenses (IV)</b>	<b>2,091.49</b>	<b>1,839.24</b>	<b>1,330.89</b>	<b>5,734.90</b>	<b>3,576.44</b>	<b>5,351.83</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>196.46</b>	<b>292.66</b>	<b>194.72</b>	<b>781.05</b>	<b>493.03</b>	<b>772.25</b>
VI	<b>Exceptional items</b>	-	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>196.46</b>	<b>292.66</b>	<b>194.72</b>	<b>781.05</b>	<b>493.03</b>	<b>772.25</b>
VIII	<b>Tax Expenses:</b>						
	(1) Current Tax	51.59	78.16	50.28	205.65	128.06	203.21
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	0.08	(0.86)	(0.23)	0.60	(0.66)	(3.19)
IX	<b>Profit / (Loss) / for the period from continuing operations</b>	<b>144.79</b>	<b>215.36</b>	<b>144.67</b>	<b>574.80</b>	<b>365.63</b>	<b>572.23</b>
X	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
XI	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-	-
XII	<b>Profit/(Loss) from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>144.79</b>	<b>215.36</b>	<b>144.67</b>	<b>574.80</b>	<b>365.63</b>	<b>572.23</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets	-	-	-	-	-	2.29
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.58)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)</b>	<b>144.79</b>	<b>215.36</b>	<b>144.67</b>	<b>574.80</b>	<b>365.63</b>	<b>573.94</b>
	<b>Profit for the year attributable to</b>						
	Owners of the parent	145.90	217.59	144.78	578.23	368.05	575.24
	Non - Controlling interest	(1.11)	(2.23)	(0.11)	(3.43)	(2.42)	(1.30)
	<b>Other Comprehensive income attributable to</b>						
	Owners of the parent	-	-	-	-	-	1.72
	Non - Controlling interest	-	-	-	-	-	-
	<b>Total Comprehensive Income for the year attributable to</b>						
	Owners of the parent	145.90	217.59	144.78	578.23	368.05	576.95
	Non - Controlling interest	(1.11)	(2.23)	(0.11)	(3.43)	(2.42)	(1.30)
	<b>Earnings per Equity Share</b>						
	Basic (Rs )	0.62	0.93	0.62	2.46	1.56	2.43
	Diluted (Rs )	0.62	0.93	0.62	2.46	1.56	2.43
	Corporate overview and Significant Accounting Policies	-	-	-	-	-	-
	Notes to the Financial Statements	-	-	-	-	-	-
	The accompanying notes are an integral part of these financial statements	-	-	-	-	-	-



**Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and nine months ended December 31,2023**

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

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1. Segment Revenue</b>						
(Sale/income from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	2,281.29	2,123.44	1,511.15	6,500.43	4,045.31	6,089.02
<b>Total</b>	<b>2,281.29</b>	<b>2,123.44</b>	<b>1,511.15</b>	<b>6,500.43</b>	<b>4,045.31</b>	<b>6,089.02</b>
Less: Inter segment revenue	-	-	-	-	-	-
<b>Sales/Income from Operations</b>	<b>2,281.29</b>	<b>2,123.44</b>	<b>1,511.15</b>	<b>6,500.43</b>	<b>4,045.31</b>	<b>6,089.02</b>
<b>2. Segment Results</b>						
(profit +)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	278.68	381.01	243.16	1,028.13	645.26	997.06
<b>Total</b>	<b>278.68</b>	<b>381.01</b>	<b>243.16</b>	<b>1,028.13</b>	<b>645.26</b>	<b>997.06</b>
Less: Finance Cost	82.84	88.85	62.90	248.21	176.39	259.87
Add: Other unallocable income net of unallocable expenditure	0.62	0.50	14.46	1.13	24.16	35.06
<b>Total Profit before tax</b>	<b>196.46</b>	<b>292.66</b>	<b>194.72</b>	<b>781.05</b>	<b>493.03</b>	<b>772.25</b>
<b>3. Segment Assets</b>						
a) Infrastructure	2111.08	2333.89	2381.19	2,111.08	2,381.19	2,337.67
b) Aquaculture (Export Facilities)	6,296.41	5,794.49	4,296.21	6,296.41	4,296.21	4,779.14
c) Unallocated	13.52	13.60	5.39	13.52	5.39	10.88
<b>Total</b>	<b>8,421.01</b>	<b>8,141.98</b>	<b>6,682.79</b>	<b>8,421.01</b>	<b>6,682.79</b>	<b>7,127.71</b>
<b>4. Segment Liabilities</b>						
a) Infrastructure	-	83.12	83.12	-	83.12	83.12
b) Aquaculture(Export Facilities)	4,010.69	3,643.11	3,073.84	4,010.69	3,073.84	3,226.63
c) Unallocated	214.79	393.52	141.92	214.79	141.92	225.73
<b>Total</b>	<b>4,225.48</b>	<b>4,119.75</b>	<b>3,298.88</b>	<b>4,225.48</b>	<b>3,298.88</b>	<b>3,535.48</b>
<b>5. Capital Employed</b>						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,111.08	2,250.77	2,298.07	2,111.08	2,298.07	2,254.55
b) Aquaculture(Export Facilities)	2,285.72	2,151.38	1,222.37	2,285.72	1,222.37	1,552.52
c) Unallocated	(201.27)	(379.92)	(136.53)	(201.27)	(136.53)	(214.85)
<b>Total</b>	<b>4,195.53</b>	<b>4,022.23</b>	<b>3,383.91</b>	<b>4,195.53</b>	<b>3,383.91</b>	<b>3,592.22</b>

**Geographical Segment Information**

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

Information regarding geographical revenue is as follows:


Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
<b>Revenue from External customers</b>						
India	2,014.65	1,607.78	1,057.16	5,596.53	3,192.21	4,539.59
Outside India	266.64	515.66	453.99	903.90	853.10	1,495.43

**Note:**

- 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 auditors of the subsidiaries.
- The above consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with the companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other recognised accounting practices generally accepted in India and in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").
- The above results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on February 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 Obligations and Disclosure Requirements) Regulations, 2015.
- The Group is primarily engaged in Aquaculture Business and Infrastructure Development Business. Accordingly, the Group considers the above business segments as the primary segment. Hence, segment based information has been provided.
- The impact of changes if any arising on enactment of the Code of Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.
- Figures for the previous periods/year have been re-audited/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.

Place: Kochi  
Date: 14/02/2024



By order of the Board of Directors  
**For KINGS INFRA VENTURES LTD.**  
  
**BALAGOPALAN VELIYATH**  
EXECUTIVE DIRECTOR

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