

**Ref No: KIVL/BSE/SEC/912****14th November, 2025**

To,
Department of Corporate Services BSE Limited
Floor 25, PJ Towers,
Dalal Street, Mumbai – 400001

Dear Sir/Ma'am,

Sub: Outcome of the Meeting of the Board of Directors held on 14th November, 2025

Ref: Scrip No. 530215

The outcome of the meeting of the Board of Directors of Kings Infra Ventures Limited held on Friday, 14th November, 2025 through Video Conferencing:

Meeting commenced at 3:30 p.m. and concluded at 8:00 p.m. as under;

1. The Board of Directors took note of the minutes of previous Board Meeting dated 13th September, 2025.
2. The Board of Directors considered and approved Internal Audit Report for the quarter ended September 30, 2025.
3. The Board of Directors considered, approved and took note of the Unaudited Financial Results and Limited Review Report for the half-year ended September 30, 2025.
Mr. Lalbert Cheriyan, Chief Financial Officer of the Company presented the analysis of the financial results which is attached hereunder.
4. The Board of Directors considered and reviewed the following Statutory Listing Compliances for the quarter ended on 30th September 2025.
 - a) Integrated Filing (Governance) for the quarter ended 30th of September, 2025 as per Regulations 13(3) and 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. SEBI/ HO/ CFD/ CFD-PoD-2/ CIR/ P/ 2024/185 dated 31.12.2024.
 - b) Statement of Investors Grievance Redressal under Reg. 13(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - c) Shareholding Pattern under Reg. 31 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - d) Reconciliation of Share Capital Audit Report under Reg. 55A of DP Regulations, 1996.

5. The Board of Directors reviewed the Business Operations & Prospects of the Company.

Mr. Shaji Baby John, Chairman & Managing Director, briefed the Board on the Company's strong performance, noting that Kings Infra has achieved its highest-ever revenue and profitability, driven by broad-based growth across all divisions, especially Aquaculture.

Operations at both Tuticorin and Vizag continue to strengthen, supported by new orders from Europe, Vietnam, and China. The Company has also entered into a long-term supply arrangement with Marr S.P.A., Italy, and capacity upgrades are underway to meet rising demand. LX Corporation, South Korea, a key customer, has expressed interest in forming a strategic partnership, which is currently under evaluation.

On the land monetisation front, land values in Tuticorin have increased significantly. The Company is developing 25 acres under Kings Maritech Ecopark, and the remaining 101 acres will be available for commercial development.

Regarding the Maritech Park initiative, Company representatives are attending the CII Summit to sign the MoU with the Government of Andhra Pradesh. Based on the superior benefits offered by the State, the commercial development of the Maritech Park will be undertaken in Andhra Pradesh, while the R&D and training centre and pilot project of 25 acres will be progressing well in Tuticorin. The Company has applied for 500 acres in Andhra Pradesh for the Maritech project expansion, and inspection of potential sites offered by the Andhra Government near Vizag are currently in progress.

Mr. Sriram Inagalla, COO – International Sales, reported strong export momentum, supported by an expanded product portfolio that continues to receive excellent customer feedback. Domestically, the Company is launching its first exclusive company operated retail outlet under the "Kings Frigo" brand in December 2025 which will be its first Direct to Customer business initiative with a focus on the Healthy Protein segment.

6. Any other business with the permission of the Chair arising out of above business and incidental and ancillary to the business.

As there were no other agenda items, the meeting was concluded at 8:00 p.m.

For Kings Infra Ventures Limited

NANDITHA T
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NANDITHA T
Date: 2025.11.14
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Nanditha T.
Company Secretary & Compliance Officer

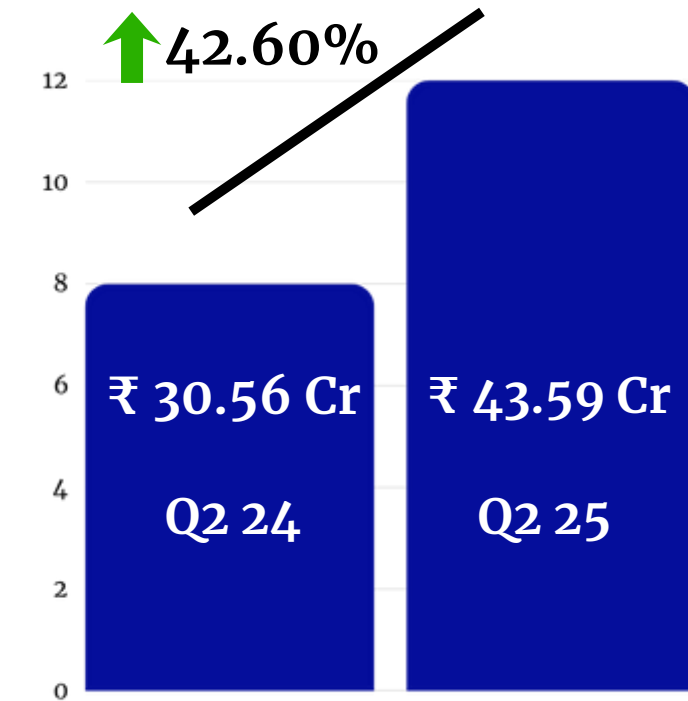
ANALYSIS OF FINANCIAL PERFORMANCE: Q2 -FY25-26

KIVL's financial performance has been evaluated to gain insights into its progress and accomplishments. A comparison between Q2 2025-26 and Q2 2024-25 indicates substantial growth across all major performance metrics. This sustained upward momentum highlights the management's strategic vision, operational excellence, and unwavering commitment to driving the company's continued success.

STANDALONE QUARTERLY MILESTONE: COMPANY REGISTERS EXCEPTIONAL GROWTH

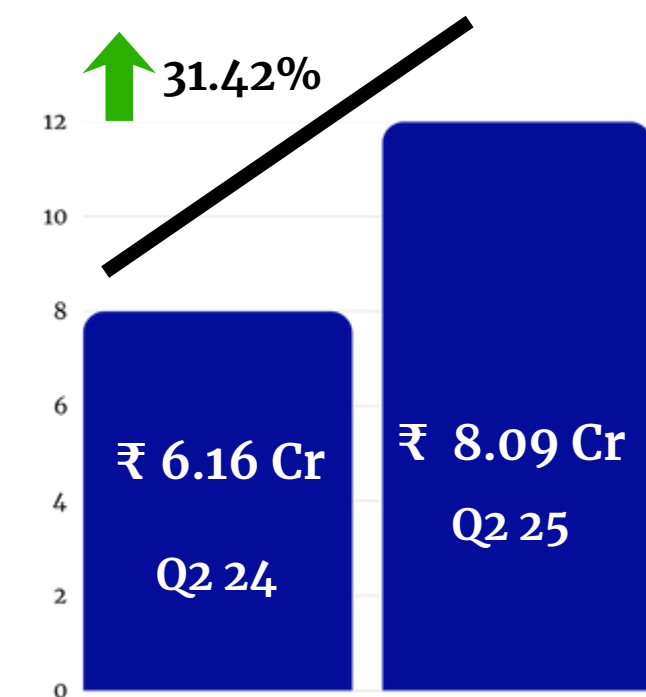
REVENUE

For the quarter ended 30th September 2025, the Company reported a revenue of Rs. 43.59 Crores , reflecting a significant improvement in performance. This represents a notable growth of 42.60% over the revenue of Rs. 30.56 Crores recorded in the corresponding quarter of the previous year ended 30th September 2024, catalysed by strong operational execution, strategic market positioning, and sustained demand across key business segments.



EBITDA

EBITDA for the quarter ended 30th September 2025 stood at Rs. 8.09 crores, marking a significant increase from Rs. 6.16 crores reported in the corresponding quarter of the previous year ended 30th September 2024, reflecting a growth of 31.42%.

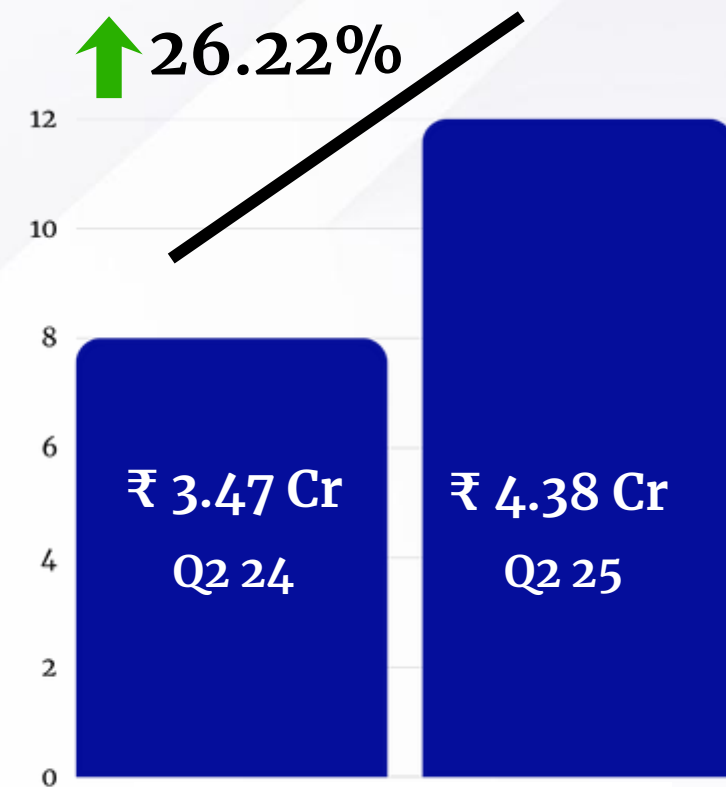
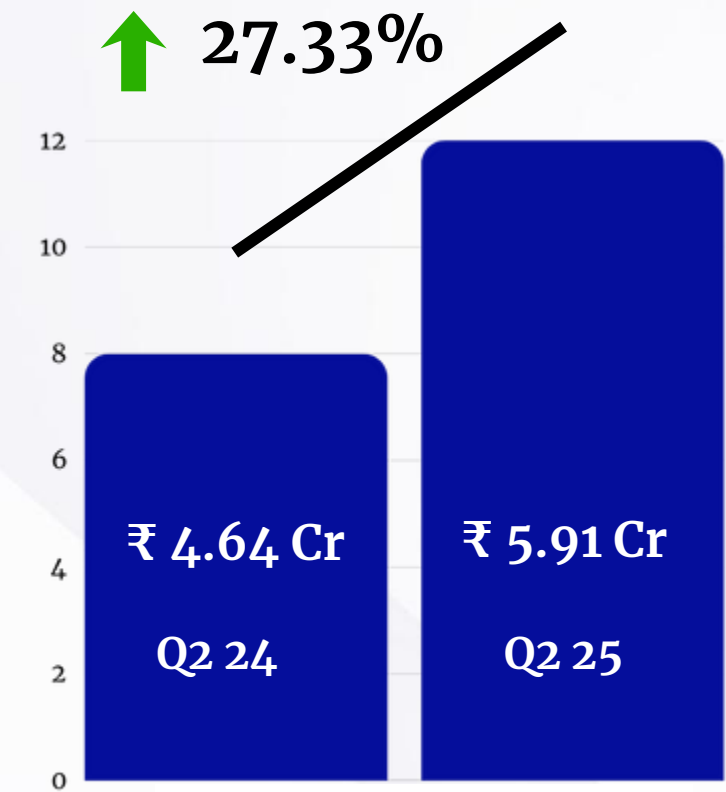


PBT

The Profit Before Tax (PBT) for the quarter ended 30th September 2025 stood at Rs. 5.91 crores, marking an impressive year-on-year growth of 27.33% compared to Rs. 4.64 crores recorded in the corresponding quarter of the previous year. This noteworthy performance, catalysed by enhanced operational efficiencies, prudent cost management, and strategic business initiatives, underscores the Company's strong fundamentals and its continued commitment to sustainable profitability and value creation.

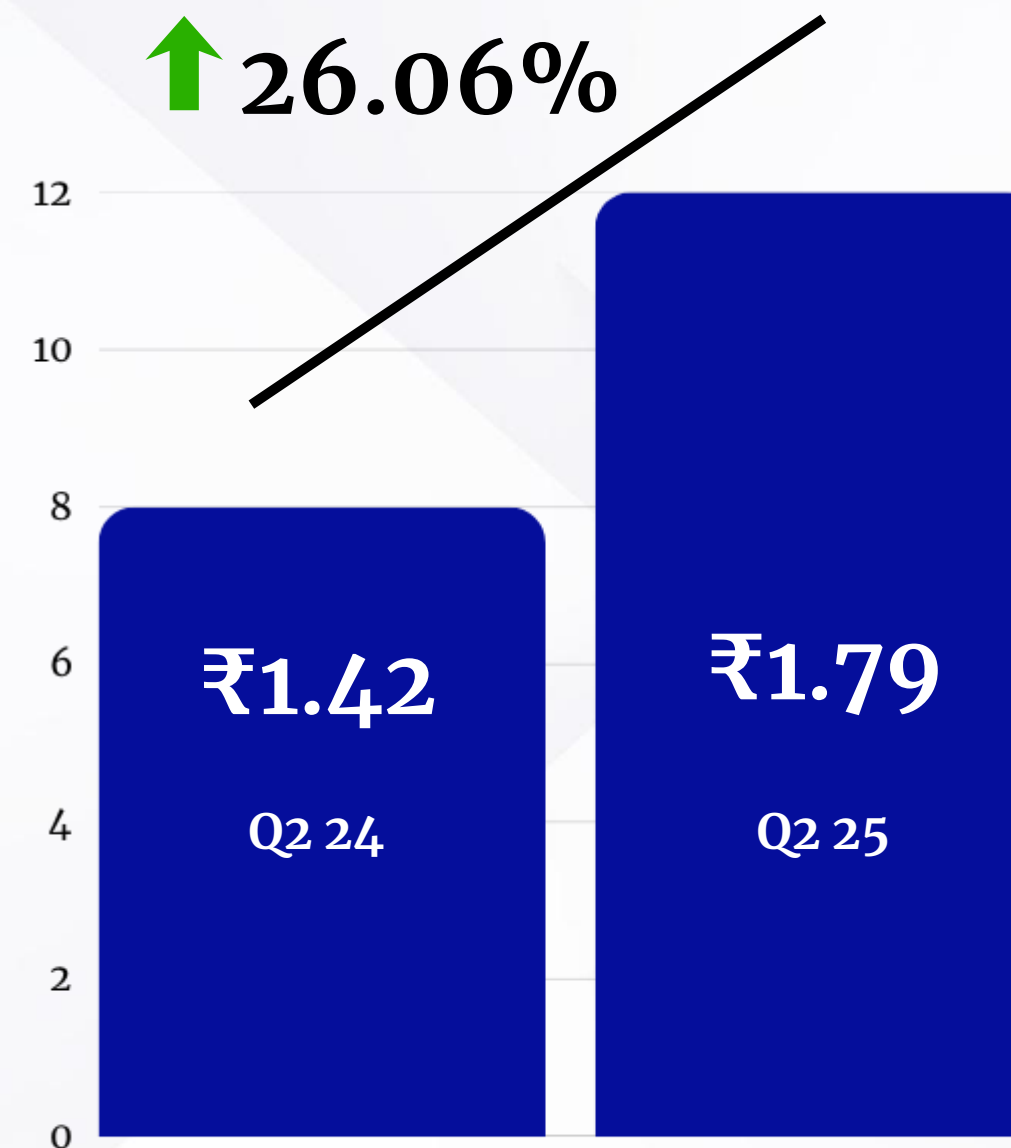
PAT

The Company's heightened operational efficacy triggered a noteworthy 26.22% escalation in Profit After Tax (PAT), advancing from Rs. 3.47 crores in the quarter ended 30th September 2024 to Rs. 4.38 crores in the quarter ended 30th September 2025.



EPS

The Earnings Per Share (EPS) for the quarter ended 30th September 2025 stood at Rs.1.79, reflecting a noteworthy improvement of 26.06% over Rs.1.42 reported during the corresponding quarter of the previous year. This substantial rise in EPS underscores the Company's consistent profitability, efficient capital utilization, and commitment to enhancing shareholder value.



Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter ended 30th September 2025 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 30th September 2025. 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.

Place: Kochi
Date:14-11-2025



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



Vaibhav. T. Ved
Partner
Membership No. 235912
UDIN: 25235912BMIACN2028

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 half year ended September 30, 2025							
(Rs. In Lakhs)							
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
	(Refer Notes Below)	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-audited	Unaudited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
II	Other Income	45.75	22.49	9.45	68.24	13.06	80.43
III	Total Income (I+II)	4,359.07	3,434.82	3,056.86	7,793.89	5,868.30	12,462.55
IV	EXPENSES						
	Cost of materials consumed	3,670.90	2,490.43	2,652.35	6,161.33	5,142.82	10,149.97
	Purchase of Stock in trade						
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(292.02)	60.80	(394.31)	(231.22)	(739.84)	(834.45)
	Employees benefits expense	34.08	33.66	41.50	67.74	80.23	172.49
	Finance Costs	177.63	168.99	119.24	346.62	230.57	536.81
	Depreciation and amortisation expenses	40.86	46.43	32.56	87.29	54.42	125.57
	Other expenses	136.37	133.93	141.19	270.30	250.58	539.17
	Total Expenses (IV)	3,767.82	2,934.24	2,592.53	6,702.06	5,018.78	10,689.56
V	Profit/(loss) before exceptional items and tax (III-IV)	591.25	500.58	464.33	1,091.83	849.52	1,772.99
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	591.25	500.58	464.33	1,091.83	849.52	1,772.99
VIII	Tax Expenses:						
	(1) Current Tax	156.62	133.07	119.61	289.69	219.15	469.79
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	(3.83)	3.97	(2.71)	0.14	(10.74)	(12.17)
IX	Profit / (Loss) / for the period from continuing operations	438.46	363.54	347.43	802.00	641.11	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)	438.46	363.54	347.43	802.00	641.11	1,315.37
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets						2.11
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(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	-	-	-	-	-	-
	Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period	438.46	363.54	347.43	802.00	641.11	1,316.95
XV	Earning per equity share (for continuing operation)						
XVI	(1) Basic	1.79	1.48	1.42	3.27	2.62	5.37
	(2) Diluted	1.79	1.48	1.42	3.27	2.62	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	1.79	1.48	1.42	3.27	2.62	5.37
	(2) Diluted	1.79	1.48	1.42	3.27	2.62	5.37

Kings Infra Ventures Limited
Registered Office:
14B, 14th Floor, The Atria,
Opp. Gurudwara Temple, Thevara,
Kochi - 682015, Kerala, India.
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For KINGS INFRA VENTURES LTD

P. K. GEORGE & CO. CHARTERED ACCOUNTANTS
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B 10, 2nd Floor, Triveni Courtt,
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CIN : L05000KL1987PLC004913

Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2025

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

Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakhs)
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025
1. Segment Revenue						
(Sale/ income from each segment)						
a) Infrastructure						
b) Aquaculture (Export Facilities)						
Total	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
Less: Inter segment revenue	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
Sales/ Income from Operations						
2. Segment Results	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
(profit+)/loss(-) before tax and interest from each segment)						
a) Infrastructure						
b) Aquaculture (Export Facilities)						
Total	752.57	653.62	580.69	1,406.19	1,075.36	2,292.29
Less: Finance Cost	177.63	168.99	119.24	346.62	230.57	536.81
Add: Other unallocable income net of unallocable expenditure	16.31	15.95	2.88	32.26	4.73	17.51
Total Profit before tax	591.25	500.58	464.33	1,091.83	849.52	1,772.99
3. Segment Assets						
a) Infrastructure	2188.33	2,195.76	2,198.11	2,188.33	2,198.11	2,044.48
b) Aquaculture (Export Facilities)	13,526.16	12,401.78	10,400.75	13,526.16	10,400.75	11,393.83
c) Unallocated	711.33	694.94	35.93	711.33	35.93	661.00
Total	16,425.82	15,292.48	12,634.79	16,425.82	12,634.79	14,099.31
4. Segment Liabilities						
a) Infrastructure						
b) Aquaculture (Export Facilities)	7,683.61	7,162.59	5,657.85	7,683.61	5,657.85	6,479.49
c) Unallocated	8,742.21	8,129.89	544.40	8,742.21	544.40	7,619.82
Total	16,425.82	15,292.48	6,202.25	16,425.82	6,202.25	14,099.31
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,188.33	2,195.76	2,198.11	2,188.33	2,198.11	2,044.48
b) Aquaculture (Export Facilities)	5,842.55	5,239.19	4,742.90	5,842.55	4,742.90	4,914.34
c) Unallocated	(8,030.88)	(7,434.95)	(508.47)	(8,030.88)	(508.47)	(6,958.82)
Total	-	-	6,432.54	-	6,432.54	-
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 Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from External customers						
India	3,015.16	2,280.73	2,010.74	5,295.89	3,790.43	9,043.32
Outside India	1,298.16	1,131.60	1,036.67	2,429.76	2,064.81	3,338.80

- Note:**
- 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.
 - 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, 2025. 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 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 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 regrouped/reclassified and rearranged whenever considered necessary to conform to the classification of current period.

Place: Kochi
Date: 14/11/2025



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

Balagopalan Veliyath
Executive Director

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Unaudited Standalone Statement of Assets and Liabilities as on 30.09.2025 (In Lakhs)			
Particulars	As at 30.09.2025	As at 31.03.2025	
ASSETS	Unaudited	Audited	
1. NON CURRENT ASSETS			
a) Property, Plant and Equipment	2,554.43	2,588.60	
(b) Right of use of asset	5.77	18.22	
(c) Capital Work in Progress	-	-	
(d) Other Intangible Assets	0.03	0.03	
e) Financial Assets			
i. Investments	2.48	9.69	
ii. Loans	616.95	616.95	
iii. Trade Receivables			
iv. Others	208.24	196.75	
i) Deferred Tax Assets (net)	19.80	19.95	
j) Other non-current assets	2,609.43	2,336.76	
2. Current Assets			
a) Inventories	4,603.60	4,035.82	
b) Financial Assets			
i. Investments	-	-	
ii. Trade receivables	5,089.45	3,967.09	
iii. Cash & Cash Equivalents	24.30	14.02	
iv. Bank balances other than (iii) above			
v. Loans	16.05	15.55	
vi. Others (Short Term Loans and advances)	57.03	7.04	
c) Current Tax assets (Net)			
d) Other Current Assets	618.26	272.84	
TOTAL ASSETS	16,425.82	14,099.31	
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share capital	2,450.55	2,450.55	
(b) Other Equity	5,459.83	4,657.83	
Total Equity	7,910.38	7,108.38	
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
i. Borrowings	2,226.79	1,192.97	
ii. Lease Liabilities	-	0.46	
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	49.35	45.39	
(b) Provisions	10.08	10.08	
(c) Deferred Tax Liabilities (Net)	-	-	
(d) Other non-current liabilities			
Current Liabilities			
(a) Financial Liabilities			
I. Borrowings	4,711.81	4,790.57	
II. Lease Liabilities	5.83	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	394.45	142.13	
IV. Other financial liabilities (Other than those specified in item (b), to be specified)	180.99	178.76	
(b) Other current liabilities	114.38	107.40	
(c) Provisions	4.28	4.28	
(d) Current Tax Liabilities (Net)	817.48	497.08	
TOTAL - EQUITY AND LIABILITIES	16,425.82	14,099.31	
By Order of the Board of Directors For Kings Infra Ventures Limited BALAGOPALAN VELIYATH Executive Director Place: Kochi Date : 14/11/2025			

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Kings Infra Ventures Limited		
Unaudited Standalone Statement of Cash Flows for the year ended 30th September, 2025 (In Lakhs)		
A: Cash Flow from Operating Activities	30.09.2025	31.03.2025
	(Rs.)	(Rs.)
Net Profit After Taxation and Extra Ordinary Items	1,091.83	1,772.99
Adjustments for :		
Depreciation & Amortisation		
Actual Loss carried at FVOCI	87.29	125.57
Gain on Sale of PPE	-	2.11
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	(31.80)	(15.72)
Finance Cost	346.62	536.81
Operating Profit before Working Capital Changes	1,486.91	2,419.97
(Increase)/ Decrease in Trade Receivables		
(Increase)/ Decrease in Inventories	(1,122.36)	(1,287.37)
(Increase)/Decrease in Other Current Assets	(567.77)	(1,293.18)
(Decrease)/Increase in Trade Payables	(345.43)	(107.21)
(Decrease)/Increase in Other Current Liabilities	252.31	97.16
(Decrease)/Increase in Provisions	6.99	33.23
Cash Generated from Operations	-	1.89
Current Tax Paid	(289.35)	(135.51)
Net Cash from/(used in) Operating Activities (A)	30.71	-272.82
	(258.64)	(408.33)
B: Cash Flow from Investing Activities		
Decrease in Other Non Current Assets	-272.67	-446.41
(Increase)/Decrease in Financial Assets Loans	-0.50	-632.49
Increase in Financial Assets Others	-61.47	-7.13
(Increase)/Decrease in CWIP	-	24.86
Proceeds from sale of Investments	7.71	-
Purchase of Property, Plant & Equipment, Intangible Assets	-40.67	-580.54
Interest Income	31.80	8.67
Net Cash from/(used in) Investing Activities (B)	(335.80)	(1,633.04)
C: Cash Flow from Financing Activities		
Finance Cost	(346.21)	(534.15)
Proceeds from issue of share capital	-	-
Increase/(Decrease) in Long Term Borrowings	1,033.82	(60.54)
Increase/(Decrease) in Long Term Other Financial Liabilities	3.96	-93.63
Increase/(Decrease) in Short Term Other Financial Liabilities	2.23	156.53
Increase/(Decrease) in Short Term Borrowings	-78.76	2,337.13
Lease Payments	-10.32	-16.43
Net Cash/(used in) Financing Activities (C)	604.72	1,788.91
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	10.28	(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	24.30	14.02
As per our report of even date		
For Elias George & Co Chartered Accountants FRN - 000801S	For and on behalf of the Board Of Directors	
Vaibhav T Ved (Partner) Membership No. 205377	Balagopal Veliyath Executive Director	

Kings Infra Ventures Limited

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CIN : L05000KL1987PLC004913

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly financial results of Kings Infra Ventures Limited for the quarter ended 30th September 2025 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 ended 30th September 2025 ("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 0.00 lakhs, total net loss after tax of Rs.14.31 lakhs and total comprehensive loss of Rs.14.31 lakhs for the quarter

ended 30th September 2025 respectively, 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 Statement, 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: 25235912BMIACO8117

Place: Kochi
Date: 14-11-2025

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 half year ended 30th September, 2025

SL.No.	Particulars (Refer Notes Below)	Quarter Ended			Half Year Ended		(Rs. In Lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
II	Other Income	31.79	8.69	9.08	40.48	12.69	72.60
III	Total Income(I+II)	4,345.11	3,421.02	3,056.49	7,766.13	5,867.93	12,454.72
IV	EXPENSES						
	Cost of materials consumed	3,670.90	2,490.42	2,652.35	6,161.32	5,142.82	10,149.97
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(292.02)	60.80	(394.31)	(231.22)	(739.84)	(834.45)
	Employees benefits expense	34.09	33.66	41.50	67.75	86.26	178.53
	Finance Costs	177.63	169.00	119.24	346.63	230.57	536.87
	Depreciation and amortisation expenses	40.86	46.43	32.56	87.29	54.42	125.57
	Other expenses	136.72	134.81	141.62	271.53	251.18	580.21
	Total Expenses (IV)	3,768.18	2,935.12	2,592.96	6,703.30	5,025.41	10,106.70
V	Profit/(loss) before exceptional items and tax (III-IV)	576.93	485.90	463.53	1,062.83	842.52	1,748.02
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	576.93	485.90	463.53	1,062.83	842.52	1,748.02
VIII	Tax Expenses:						
	(1) Current Tax	156.61	133.07	119.61	289.68	219.15	469.79
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	(3.83)	3.98	(2.71)	0.15	(10.74)	(12.17)
IX	Profit / (Loss) / for the period from continuing operations	424.15	348.85	346.63	773.00	634.11	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)	424.15	348.85	346.63	773.00	634.11	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	-	-	-	-	-	2.11
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(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 year (Comprising Profit and Other Comprehensive Income for the period)	424.15	348.85	346.63	773.00	634.11	1,291.98
	Profit for the year attributable to						
	Owners of the parent	430.15	355.01	346.63	785.16	636.91	1,300.73
	Non - Controlling interest	(6.00)	(6.16)	(0.32)	(12.16)	(2.80)	(10.33)
	Other Comprehensive income attributable to						
	Owners of the parent	-	-	-	-	-	1.58
	Non - Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to						
	Owners of the parent	430.15	355.01	346.63	785.16	636.91	1,302.31
	Non - Controlling interest	(6.00)	(6.16)	(0.32)	(12.16)	(2.80)	(10.33)
	Earnings per Equity Share						
	Basic (Rs.)	1.73	1.45	1.42	3.18	2.60	5.31
	Diluted (Rs.)	1.73	1.45	1.42	3.18	2.60	5.31
	Corporate overview and Significant Accounting Policies	-	-	-	-	-	-
	Notes to the Financial Statements	-	-	-	-	-	-
	The accompanying notes are an integral part of these financial statements	-	-	-	-	-	-

Kings Infra Ventures Limited
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For KINGS INFRA VENTURES LTD



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CIN : L05000KL1987PLC004913

Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and half year ended 30 September, 2025

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

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
b) Aquaculture(Export Facilities)	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
Total	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	4,313.32	3,412.33	3,047.41	7,725.65	5,855.24	12,382.12
2. Segment Results						
(profit/(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	752.22	652.74	580.26	1,404.96	1,068.73	2,275.22
Total	752.22	652.74	580.26	1,404.96	1,068.73	2,275.22
Less: Finance Cost	177.63	169.00	119.24	346.63	230.57	536.87
Add: Other unallocable income net of unallocable expenditure	234	2.16	2.51	4.50	4.36	9.67
Total Profit before tax	576.93	485.90	463.53	1,062.83	842.52	1,748.02
3. Segment Assets						
a) Infrastructure	2,188.32	2,195.76	2,198.11	2,188.32	2,198.11	2,044.48
b) Aquaculture (Export Facilities)	14,152.10	13,027.68	10,406.98	14,152.10	10,406.98	12,018.87
c) Unallocated	80.28	76.45	54.41	80.28	54.41	55.26
Total	16,420.70	15,299.89	12,659.50	16,420.70	12,659.50	14,118.61
4. Segment Liabilities						
a) Infrastructure	7,760.30	7,237.50	5,717.40	7,760.30	5,717.40	6,551.61
b) Aquaculture(Export Facilities)	8,660.40	8,062.39	544.40	8,660.40	544.40	7,567.00
c) Unallocated	16,420.70	15,299.89	6,261.80	16,420.70	6,261.80	14,118.61
Total	16,420.70	15,299.89	6,261.80	16,420.70	6,261.80	14,118.61
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	2,188.32	2,195.76	2,198.11	2,188.32	2,198.11	2,044.48
b) Aquaculture(Export Facilities)	6,391.80	5,790.18	4,689.58	6,391.80	4,689.58	5,467.26
c) Unallocated	(8,580.12)	(7,985.94)	(489.99)	(8,580.12)	(489.99)	(7,511.74)
Total	-	-	6,397.70	-	6,397.70	-

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 Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Revenue from External customers						
India	3,015.16	2,280.73	2,010.61	5,295.89	3,790.30	9,043.32
Outside India	1,298.16	1,131.59	1,036.67	2,429.75	2,064.81	3,338.80

- 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 November 14, 2025. 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.
 - 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 regrouped/reclassified and rearranged whenever considered necessary to confirm to the classification of current period.

Place: Kochi
Date: 14/11/2025



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

BALAGOPALAN VELIYATH
Executive Director

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Unaudited Consolidated Statement of Assets and Liabilities (Balance Sheet) as at 30.09.2025 (In Lakhs)		
Particulars	30th September 2025	31st March 2025
	Unaudited	Audited
ASSETS		
I. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,554.43	2,588.60
(b) Right of use of asset	5.77	18.22
(c) Capital Work in Progress	617.58	617.58
(d) Other Intangible Assets	0.03	0.03
(e) Intangible Assets Under Development	33.71	33.54
(f) Goodwill	1.74	1.74
g) Financial Assets		8.21
i. Investments	1.00	
ii. Loans		
iii. Trade Receivables		196.75
iv. Others	208.45	19.95
i) Deferred Tax Assets (net)	19.80	
j) Other non-current assets	2,609.43	2,336.76
2. Current Assets	4,603.60	4,035.82
a) Inventories		
b) Financial Assets		3,967.09
i. Investments	5,089.45	
ii. Trade receivables	25.81	15.88
iii. Cash & Cash Equivalents		
iv. Bank balances other than (iii) above		
v. Loans	25.00	
vi. Others (Short Term Loans and advances)		
c) Current Tax assets (Net)	624.90	278.44
d) Other Current Assets		
	16,420.70	14,118.61
TOTAL ASSETS		
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.54	2,450.54
(b) Other Equity	5,412.10	4,626.94
Equity attributable to owners of the parent		
(c) Non controlling interests	(34.08)	(21.92)
Total Equity	7,828.56	7,055.56
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	2,269.34	1,226.30
i. Borrowings		0.46
ii. Lease Liabilities	49.35	45.39
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	10.08	10.08
(b) Provisions		
(c) Deferred Tax Liabilities (Net)		
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities	4,711.81	4,790.57
I. Borrowings	5.84	21.81
II. Lease Liabilities		
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	395.62	142.14
III. Other financial liabilities (Other than those specified in item (b), to be specified)	180.99	178.76
(b) Other current liabilities	147.35	146.18
(c) Provisions	4.28	4.28
(d) Current Tax Liabilities (Net)	817.48	497.08
	16,420.70	14,118.61
TOTAL - EQUITY AND LIABILITIES		
By Order of the Board of Directors For Kings Infra Ventures Limited Balagopalan Veliyath Executive Director Place: Kochi Date :14/11/2025		



Kings Infra Ventures Limited		
Unaudited Consolidated Statement of Cash Flows for the year ended 30th September, 2025		
	30th September 2025	31st March 2025
	(Rs. In Lakhs)	(Rs. In Lakhs)
A: Cash Flow from Operating Activities		
Net Profit After Taxation and Extra Ordinary Items	1,062.83	1,748.02
Adjustments for :		
Depreciation & Amortisation	87.29	125.57
Provision for gratuity		2.11
Actuarial Loss carried at FVOCI		
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	(4.03)	(7.89)
Interest Income	346.63	536.87
Finance Cost		
Operating Profit before Working Capital Changes	1,485.69	2,402.90
(Increase)/ Decrease in Trade Receivables	(1,122.36)	(1,287.37)
(Increase)/ Decrease in Inventories	(567.78)	(1,293.18)
(Increase)/Decrease in Other Current Assets	(346.47)	(108.48)
(Decrease)/Increase in Trade Payables	253.49	97.16
(Decrease)/Increase in Other Current Liabilities	1.17	26.54
(Decrease)/Increase in Provisions		1.89
(Decrease)/Increase in Current Tax Liability		
Cash Generated from Operations	(296.26)	(160.54)
Current Tax Paid	30.72	(272.82)
Net Cash from/(used in) Operating Activities (A)	(265.54)	(433.36)
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	(272.67)	(446.41)
(Increase)/Decrease in Other Non Current Assets	(36.69)	(7.13)
(Increase)/Decrease in Financial Assets Others		(592.72)
(Increase)/Decrease in CWIP	(0.17)	
(Increase)/Decrease in Intangible Assets under Development	7.71	
Proceeds from sale of Investments	(40.67)	580.54
Purchase of Property, Plant & Equipment, Intangible Assets		
Sale of Property, Plant & Equipment, Intangible Assets	4.03	7.89
Interest Income		
Net Cash from/(used in) Investing Activities (B)	(338.46)	(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	-346.22	534.21
Finance Cost		
Proceeds from issue of share capital	1,043.04	(48.81)
Increase/(Decrease) in Long Term Borrowings	3.96	(93.63)
Increase/(Decrease) in Long Term Other Financial Liabilities	2.23	156.53
Increase/(Decrease) in Short Term Other Financial Liabilities	-78.76	2,337.13
Increase/(Decrease) in Short Term Borrowings	-10.32	(16.43)
Lease Payments		
Net Cash/(used in) Financing Activities (C)	613.93	1,800.58
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	9.93	(251.69)
Opening Balance of Cash and Cash Equivalents	15.88	267.57
Cash and Cash Equivalents from Acquisition through Business Combination	25.81	15.88
Closing Balance of Cash and Cash Equivalents		
By Order of the Board of Directors For Kings Infra Ventures Limited		
Balogopalan Veliyath Executive Director		
Place: Kochi Date :14/11/2025		

BALAGOPALAN VELIYATH
Whole Time Director



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