

**Ref No: KIV/SEC/BSE/842**30th May, 2025

To,
Department of Corporate Services
BSE Ltd.
25th Floor,
P. J. Towers, Dalal Street,
Mumbai- 400 001

Scrip Code: 530215**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33, Regulation 42 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Kings Infra Ventures Limited ("the Company"), at their Meeting held today viz. Friday, 30th of May, 2025.

1. The Board of Directors took note of the minutes of previous Board Meeting dated 22nd April 2025.
2. The Board of Directors appointed M/s. VBV & Associates as Internal Auditor of the Company for the financial year 2025-2026. (Annexure-A).
3. The Board of Directors appointed, M/s SEP & Associates, Practicing Company Secretaries, Cochin (Peer Review No. 3693/2023) as the Secretarial Auditor for a period of 5 years commencing from FY 2025-26 till FY 2029-30 subject to the approval of the members at the ensuing Annual General Meeting (AGM). Details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated 13th July, 2023, are enclosed as Annexure-A.
4. The Board of Directors considered and approved Internal Audit Report for the quarter ended 31st March, 2025.
5. The Board of Directors considered, approved and took note of Audited standalone & consolidated Financial Results for the quarter and year ended March 31, 2025.

Mr. Lalbert Cheriyan, Chief Financial Officer of the Company presented the analysis of the financial results.

Mr. Shaji Baby John, Chairman and Managing Director, highlighted the key aspects of FY 2024-25, which include;



- (a) In FY 2024–25, the Company introduced a new farm leasing program to enhance our sustainable supply chain. More farmers have joined the program under a lease-cum-revenue-sharing arrangement, increasing our shrimp farming capacity by over 50%. The growing demand for antibiotic-free supplies is expected to further benefit the Company, as we ensure 100% antibiotic-free traceability across our supply chain.
 - (b) The Company has invested ₹6.22 crores in our prestigious subsidiary, the Kings Maritech Eco Park project
Kings Maritech Eco Park Limited (KMEPL), a subsidiary of Kings Infra Ventures Limited, is working in collaboration with various national and international institutions for the development of AI-enabled indoor precision aquaculture systems. The project has received an in-principle sanction for a term loan of ₹100 crore from a nationalised bank, marking a significant milestone in its execution and financial closure.
 - (c) The Company has initiated steps to acquire the processing plant of Kings International Limited at Tuticorin and install a new value-addition unit to cater to increased supplies from our expanded supply chain.
6. The Board took note of the following Statutory Listing Compliances for the quarter /half year/ year ended on 31st March, 2025.
- (a) Integrated Filing (Governance) under 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) Shareholding Pattern under Reg. 31 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - (c) Reconciliation of Share Capital Audit Report under Reg. 55A of SEBI (Depositories and Participants) Regulations, 1996.
 - (d) Certificate under Reg. 74 (5) of SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended 31.03.2025.
7. The Board approved the re-appointment of Ms. Jyothi Maniyamma Vazhappallil as Non-Executive Independent Director of the Company for a second term of five (5) years commencing from 6th September 2025, subject to the approval of the members. (Annexure-B).
8. The Board of Directors reviewed the Business Operations & Prospects of the Company.

Mr. Sreeram Inagalla, Chief Operating Officer – International Sales, presented the Company’s future roadmap, outlining plans for sustained improvement and strategic growth. He emphasized the importance of achieving consistency in export sales of existing products, with a focus on establishing direct relationships and sales channels with end customers.



To drive export sales growth, the Company aims to enhance product value through targeted value-addition initiatives. Additionally, the strategy involves expanding the Company's global footprint by tapping into new markets and geographies.

Moving forward, Kings Infra plans to establish an overseas presence in Dubai, with a focus on expanding sales across the GCC region through the development of a distribution network.

The Company will prioritize the development of export sales, with a commitment to organically growing both revenue and profitability through direct customer networking. This includes the introduction of new products to the export market and the establishment of strategic partnerships.

Recent meetings with processors from both the East and West Coasts have yielded positive responses, opening avenues for potential collaborations under the Kings brand for direct sales to the Middle East and European markets, thereby enhancing our product portfolio.

Domestically, the Company is focusing on establishing distribution networks in Bangalore and Hyderabad, targeting the booming seafood demand with a specialized product line under the Kings Frigo and Kings Bento brands.

Mr. Sreeram concluded by reiterating that all initiatives are aligned with the CMD's vision of transforming Kings Infra into a "Blue Tech" company, distinguishing it from traditional seafood commodity exporters. Toward this goal, the Company is currently engaged in discussions with several technology companies in the areas of AI, IoT, and data analytics.

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

You are hereby requested to take the above information on record.

Thanking you,

Yours faithfully,

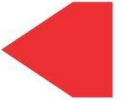
For Kings Infra Ventures Limited

Nanditha T.

Company Secretary & Compliance Officer


ANNEXURE-A
APPOINTMENT OF SECRETARIAL AND INTERNAL AUDITOR

Sl. No:	Details of Event	Particulars /information of such event	
		Secretarial Auditor	Internal Auditor
1.	Reason for change: Appointment	Appointment of M/s. SEP & Associates Practising Company Secretaries, Cochin (Peer Review No. 3693/2023) as Secretarial Auditors of the Company.	Re-appointment
2.	Date and term of Appointment	The board at its meeting held on 30 th of May, 2025 approved the appointment of M/s. SEP & Associates, Cochin as Secretarial Auditors for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders at the ensuing Annual General Meeting.	The board at its meeting held on 30 th of May, 2025 approved the appointment of M/s. VBV & Associates as Internal Auditor of the Company for the financial year 2025-2026.
3.	Brief Profile (in case of appointment)	M/s. SEP & Associates is a leading Practising Company Secretaries firm based in Kochi with its presence at Trivandrum, Chennai and Mumbai. The Firm offers services in the field of Corporate Governance, Secretarial and Legal compliance along with Management Advisory Services. Their expertise includes Representation and Appearance before ROC, Regional Director, RBI etc. Handling Amalgamations, Mergers, Corporate Restructuring. Conduct of Secretarial Audits, Due Diligence Audit, Internal Audits, etc.	M/s VBV and Associates is a professional services firm specializing in accounting, auditing, taxation, and business advisory. The firm provides tailored financial and compliance solutions to individuals, startups, and established businesses. It encompasses of a team of experienced professionals.
4.	Disclosure of relationship between directors. (in case of appointment of director)	Not applicable	Not applicable


Annexure-B
Disclosures in terms of Regulation 30 of the Listing Regulations read with SEBI Circular on Continuous Disclosure Requirements concerning the appointment of Ms. Jyothi Maniyamma Vazhappallil

Sl. No:	Particulars	Details
1.	Name of the Director	Ms. Jyothi Maniyamma Vazhappallil
2.	Reason for Change	Re-appointment as Non-Executive, Independent Director for a second term of 5 (five) years with effect from 6 th of September, 2025 till 5 th of September 2030, subject to the approval of the members.
3.	Date of Re-appointment	06.09.2025
4.	Term of Re-appointment	Five (5) Years
5.	Brief Profile	<p>Ms. Jyothi Maniyamma Vazhappallil is a Chartered Accountant, with over 14 years of expertise spanning Forex, International Treasury Management, Finance, Cross-border Remittance, and Compliance. Formerly, as Area Head at Kerala Paul Merchants Limited, she managed Business Development and Operations for Kerala.</p> <p>She also held a key role at Trans-Fast Remittance as Finance & Treasury Head. Currently, she serves as an Independent Director on the Kings Infra Board and contributes as a member of the Audit Committee and Nomination & Remuneration Committee, exemplifying her commitment to corporate governance and strategic leadership.</p>
6.	Disclosure of relationships between directors	Ms. Jyothi Maniyamma Vazhappallil is not related to any of the Directors of the Company.



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 2025, 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 2025.

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.

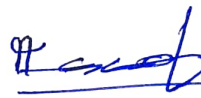


Other Matters

10. The Standalone Financial Results for the quarter ended March 31, 2025 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 years 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: 25201678BMOXPB5007



Place: Ernakulam
Date: 30th May 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 Audited Standalone Financial Results for the Quarter and Year ended March 31,2025

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	(Refer Notes Below)	Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
II	Other Income	52.12	15.25	2.92	80.43	18.43
III	Total Income(I+II)	3,236.15	3,358.10	2,543.64	12,462.55	9,059.58
IV	EXPENSES					
	Cost of Materials Consumed	2,669.63	2,337.51	2,616.34	10,149.97	7,678.99
	Purchase of Stock in trade				-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(271.09)	176.48	(598.89)	(834.45)	(626.84)
	Employees benefits expense	49.06	43.21	31.40	172.49	103.58
	Finance Costs	171.12	135.12	110.70	536.81	358.83
	Depreciation and amortisation expenses	39.06	32.09	12.07	125.57	44.56
	Other expenses	176.79	111.80	103.83	539.17	442.91
	Total Expenses (IV)	2,834.57	2,836.21	2,275.45	10,689.56	8,002.03
V	Profit/(loss) before exceptional items and tax (III-IV)	401.58	521.89	268.19	1,772.99	1,057.55
VI	Exceptional items		-		-	-
VII	Profit/(loss) before tax (V-VI)	401.58	521.89	268.19	1,772.99	1,057.55
VIII	Tax Expenses:					
	(1) Current Tax	112.10	138.54	75.18	469.79	280.83
	(2) Prior Years Tax	-	-	2.81	-	2.81
	(3) Deferred Tax	7.04	(8.47)	(3.38)	(12.17)	(2.79)
IX	Profit / (Loss) / for the period from continuing operations	282.44	391.82	193.58	1,315.37	776.70
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)	282.44	391.82	193.58	1,315.37	776.70
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss		-		-	-
	Remeasurement of defined benefit liabilities/assets	2.11		0.10	2.11	0.10
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.53)	-	(0.02)	(0.53)	(0.02)
	B (i) Items that will be reclassified to profit or loss		-		-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss		-		-	-
XV	Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprehensive income for the period	284.02	391.82	193.66	1,316.95	776.78
XVI	Earning per equity share (for continuing operation)					
	(1) Basic	1.16	1.60	0.79	5.37	3.27
	(2) Diluted	1.16	1.60	0.79	5.37	3.27
XVII	Earning per equity share (for discontinuing operation)					
	(1) Basic		-		-	-
	(2) Diluted		-		-	-
XVIII	Earning per equity share (for discontinuing operation and continuing operation)					
	(1) Basic	1.16	1.60	0.79	5.37	3.27
	(2) Diluted	1.16	1.60	0.79	5.37	3.27

Kings Infra Ventures Limited

Registered Office:

14B,14th Floor, The Atria,
Opp. Gurudwara Temple, Thevara,
Kochi - 682015, Kerala, India.

E : info@kingsinfra.com | www.kingsinfra.com



For Kings Infra Ventures Limited

Whole-time Director

Corporate Office :

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

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

CIN : L05000KL1987PLC004913

Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter ended March 31,2025

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

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	Audited	Un-audited	Audited	Audited	Audited
1. Segment Revenue					
(Sale/income from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
Total	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
Less: Inter segment revenue					
Sales/Income from Operations	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
2. Segment Results					
(profit/(+)/loss(-) before tax and interest from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	562.05	654.88	376.77	2,292.29	1,413.14
Total	562.05	654.88	376.77	2,292.29	1,413.14
Less: Finance Cost	171.12	135.12	110.70	536.81	358.83
Add: Other unallocable income net of unallocable expenditure	10.65	2.13	2.12	17.51	3.24
Total Profit before tax	401.58	521.89	268.19	1,772.99	1,057.55
3. Segment Assets					
a) Infrastructure	2,044.48	2,162.18	2,114.33	2,044.48	2,114.33
b) Aquaculture (Export Facilities)	11,393.83	11,070.77	7,984.76	11,393.83	7,984.76
c) Unallocated	661.00	44.60	9.82	661.00	9.82
Total	14,099.31	13,277.55	10,108.91	14,099.31	10,108.91
4. Segment Liabilities					
a) Infrastructure					
b) Aquaculture(Export Facilities)	6,479.49	6,086.78	4,004.91	6,479.49	4,004.91
c) Unallocated	7,619.82	366.42	312.58	7,619.82	312.58
Total	14,099.31	6,453.20	4,317.49	14,099.31	4,317.49
5. Capital Employed					
(Segment Assets-Segment Liabilities)					
a) Infrastructure	2,044.48	2,162.18	2,114.33	2,044.48	2,114.33
b) Aquaculture(Export Facilities)	4,914.34	4,983.99	3,979.85	4,914.34	3,979.85
c) Unallocated	(6,958.82)	(321.82)	(302.76)	(6,958.82)	(302.76)
Total	-	6,824.35	5,791.42	-	5,791.42

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 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	Audited	Un-audited	Audited	Audited	Audited
Revenue from External customers					
India	2907.48	2,345.42	2366.94	9,043.32	7,963.47
Outside India	276.55	997.43	173.78	3,338.80	1,077.68

- 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 30, 2025. 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, 2025 and March 31, 2024 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.

Place: Kochi

Date: 30/05/2025



For Kings Infra Ventures Limited
For Kings Infra Ventures Limited
 Balazopalan Veljiyath
 Executive Director

Kings Infra Ventures Limited
Registered Office:

14B, 14th Floor, The Atria,
 Opp. Gurudwara Temple, Thevara,
 Kochi - 682015, Kerala, India.

E: info@kingsinfra.com | www.kingsinfra.com

Corporate Office :



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

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

CIN: L05000KL1987PLC004913

Audited Standalone Statement of Assets and Liabilities (Balance Sheet) as at 31.03.2025 (In Lakhs)		
Particulars	As at 31-03-2025	As at 31-03-2024
ASSETS	Audited	Audited
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,588.60	2,118.07
(b) Right of use of asset	18.22	14.23
(c) Capital Work in Progress	-	24.86
(d) Other Intangible Assets	0.03	0.04
e) Financial Assets		
i. Investments	9.69	7.90
ii. Loans	616.95	
iii. Trade Receivables		
iv. Others	196.75	190.69
i) Deferred Tax Assets (net)	19.95	8.31
j) Other non-current assets	2,336.76	1,890.35
2. Current Assets		
a) Inventories	4,035.82	2,742.64
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	3,967.09	2,679.71
iii. Cash & Cash Equivalents	14.02	266.48
iv. Bank balances other than (iii) above		
v. Loans	15.55	
vi. Others	7.04	
c) Current Tax assets (Net)		
d) Other Current Assets	272.84	165.63
TOTAL ASSETS	14,099.31	10,108.91
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.55	2,450.55
(b) Other Equity	4,657.83	3,340.88
Total Equity	7,108.38	5,791.43
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	1,192.97	1,253.51
ii. Lease Liabilities	0.46	11.26
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	45.39	139.02
(b) Provisions	10.08	8.03
(c) Deferred Tax Liabilities (Net)		
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
I. Borrowings	4,790.57	2,453.44
II. Lease Liabilities	21.81	6.31
III. Trade Payables		
Total outstanding dues of Micro Enterprises and Small Enterprises		
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	142.13	44.97
IV. Other financial liabilities (Other than those specified in item (b), to be specified)	178.76	22.24
(b) Other current liabilities	107.40	74.16
(c) Provisions	4.28	4.43
(d) Current Tax Liabilities (Net)	497.08	300.11
TOTAL - EQUITY AND LIABILITIES	14,099.31	10,108.91
<p>For Kings Infra Ventures Limited</p> <p>Balagopalan Veliyath Executive Director</p> <p>Place: Kochi Date :30/05/2025</p> <p>Whole-time Director</p>		



Kings Infra Ventures Limited		
Audited Standalone Statement of Cash Flows for the year ended 31st March, 2025 (In Lakhs)		
	31.03.2025 (Rs.)	31.03.2024 (Rs.)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation and Extra Ordinary Items	1,772.99	1,057.55
Adjustments for :		
Depreciation & Amortisation	125.57	44.56
Provision for Gratuity	2.11	0.10
Gain on Sale of PPE	-	(1.90)
Gain on Fair Valuation of Gold	(1.79)	(0.66)
Interest Income	(15.72)	(2.58)
Finance Cost	536.81	358.83
Operating Profit before Working Capital Changes	2,419.97	1,455.90
(Increase)/ Decrease in Trade Receivables	(1,287.37)	(1,116.57)
(Increase)/ Decrease in Inventories	(1,293.18)	(589.88)
(Increase)/Decrease in Other Current Assets	(107.21)	185.64
(Decrease)/Increase in Trade Payables	97.16	(16.77)
(Decrease)/Increase in Other Current Liabilities	33.23	(138.08)
(Decrease)/Increase in Provisions	1.89	3.12
Cash Generated from Operations	(135.51)	(216.64)
Current Tax Paid	(272.82)	(199.92)
Net Cash from/(used in) Operating Activities (A)	(408.33)	(416.56)
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	-	-
Decrease in Other Non Current Assets	(446.41)	(1,092.63)
Increase in Financial Assets Loans	(632.49)	-
Increase in Financial Assets Others	(7.13)	(99.30)
(Increase)/Decrease in CWIP	24.86	(24.86)
Purchase of Property, Plant & Equipment, Intangible Assets	(580.54)	(66.53)
Sale of Property, Plant & Equipment, Intangible Assets	-	3.00
Interest Income	8.67	2.58
Net Cash from/(used in) Investing Activities (B)	(1,633.04)	(1,277.74)
C: Cash Flow from Financing Activities		
Finance Cost	(534.15)	(356.87)
Proceeds from issue of share capital	-	1,415.31
Increase/(Decrease) in Long Term Borrowings	(60.54)	183.30
Increase/(Decrease) in Long Term Other Financial Liabilities	(93.63)	59.49
Increase/(Decrease) in Short Term Other Financial Liabilities	156.53	10.36
Increase/(Decrease) in Short Term Borrowings	2,337.13	591.22
Lease Payments	(16.43)	(4.24)
Net Cash/(used in) Financing Activities (C)	1,788.91	1,898.57
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	(252.46)	204.27
Opening Balance of Cash and Cash Equivalents	266.48	62.21
Cash and Cash Equivalents from Acquisition through Business Combination	-	-
Closing Balance of Cash and Cash Equivalents	14.02	266.48
As per our report of even date For Elias George & Co Chartered Accountants FRN : 000801S	For and on behalf of the Board Of Directors, For Kings Infra Ventures Limited  Whole-time Director Executive Director	
Joy .P. Jacob (Partner) Membership No. 201678		

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 2025, 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 2025.

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)

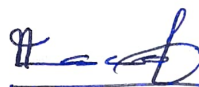
11. The consolidated financial results include the audited financial results of subsidiaries, whose financial results reflect the Group's share of total assets of Rs.658.62 Lakhs as at 31st March 2025, Group's share of total revenue of Rs.0.00 and Rs.0.00 and Group's share of total net loss after tax of Rs.17.41 Lakhs and Rs.24.97 Lakhs for the quarter ended 31st March 2025 and 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 include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the limited reviewed figures published up to the end of the third quarter of the current 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: 25201678BMOXPD7970



Place: Ernakulam
Date: 30th May 2025

KINGS INFRA VENTURES LIMITED

(CIN : L05000KL1987PLC004913)

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

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Notes Below)	Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
II	Other Income	44.91	15.00	2.91	72.60	18.43
III	Total Income(I+II)	3,228.94	3,357.85	2,543.63	12,454.72	9,059.58
IV	EXPENSES					
	Cost of Materials Consumed	2,669.63	2,337.51	2,616.34	10,149.97	7,678.99
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(271.09)	176.48	(598.90)	(834.45)	(626.84)
	Employees benefits expense	49.07	43.21	33.97	178.53	106.15
	Finance Costs	171.17	135.12	110.71	536.87	358.92
	Depreciation and amortisation expenses	39.06	32.09	12.08	125.57	44.56
	Other expenses	186.92	112.11	113.65	550.21	460.97
	Total Expenses (IV)	2,844.76	2,836.52	2,287.85	10,706.70	8,022.75
V	Profit/(Loss) before exceptional items and tax (III-IV)	384.18	521.33	255.78	1,748.02	1,036.83
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	384.18	521.33	255.78	1,748.02	1,036.83
VIII	Tax Expenses:					
	(1) Current Tax	112.10	138.54	75.18	469.79	280.83
	(2) Prior Years Tax	-	-	2.81	-	2.81
	(3) Deferred Tax	7.04	(8.47)	(3.39)	(12.17)	(2.79)
IX	Profit / (Loss) / for the period from continuing operations	265.04	391.25	181.18	1,290.40	755.98
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)	265.04	391.25	181.18	1,290.40	755.98
XIV	Other Comprehensive Income	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets	2.11	-	0.10	2.11	0.10
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.53)	-	(0.02)	(0.53)	(0.02)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)	266.62	391.25	181.26	1,291.98	756.06
	Profit for the year attributable to					
	Owners of the parent	272.34	391.48	186.24	1,300.73	764.47
	Non - Controlling interest	(7.30)	(0.23)	(5.06)	(10.33)	(8.49)
	Other Comprehensive income attributable to					
	Owners of the parent	1.58	-	0.08	1.58	0.08
	Non - Controlling interest	-	-	-	-	-
	Total Comprehensive Income for the year attributable to					
	Owners of the parent	273.92	391.48	186.32	1,302.31	764.55
	Non - Controlling interest	(7.30)	(0.23)	(5.06)	(10.33)	(8.49)
	Earnings per Equity Share					
	Basic (Rs.)	1.11	1.60	0.76	5.31	3.22
	Diluted (Rs.)	1.11	1.60	0.76	5.31	3.22
	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 Limited


Whole-time Director


Kings Infra Ventures Limited

Registered Office:

14B, 14th Floor, The Atria,
Opp. Gurudwara Temple, Thevara,
Kochi - 682015, Kerala, India.

E: info@kingsinfra.com | www.kingsinfra.com

Corporate Office :

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

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

CIN : L05000KL1987PLC004913

<u>Consolidated Segment wise Revenue, Results, Assets, Liabilities and Capital Employed for the quarter and Year ended March 31,2025</u>					
The Company has identified business segments as its reportable segments. Business segments comprise Infrastructure and Aquaculture(Export Facilities)					
Particulars	Quarter ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Un-audited	Audited	Audited	Audited
1. Segment Revenue					
(Sale/income from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	3184.03	3,342.85	2,540.72	12,382.12	9,041.15
Total	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
Less: Inter segment revenue					
Sales/Income from Operations	3,184.03	3,342.85	2,540.72	12,382.12	9,041.15
2. Segment Results					
(profit/(+)/loss(-) before tax and interest from each segment)					
a) Infrastructure					
b) Aquaculture(Export Facilities)	551.92	654.57	364.38	2,275.22	1,392.51
Total	551.92	654.57	364.38	2,275.22	1,392.51
Less: Finance Cost	171.17	135.12	110.71	536.87	358.92
Add: Other unallocable income net of unallocable expenditure	3.43	1.88	2.11	9.67	3.24
Total Profit before tax	384.18	521.33	255.78	1,748.02	1,036.83
3. Segment Assets					
a) Infrastructure	2,044.48	2162.18	2,114.33	2,044.48	2,114.33
b) Aquaculture (Export Facilities)	12,018.87	11,077.42	7,990.19	12,018.87	7,990.19
c) Unallocated	55.26	62.84	43.63	55.26	43.63
Total	14,118.61	13,302.44	10,148.15	14,118.61	10,148.15
4. Segment Liabilities					
a) Infrastructure					
b) Aquaculture(Export Facilities)	6,551.61	6,146.40	4,071.99	6,551.61	4,071.99
c) Unallocated	7,567.00	367.10	312.58	7,567.00	312.58
Total	14,118.61	6,513.50	4,384.57	14,118.61	4,384.57
5. Capital Employed					
(Segment Assets-Segment Liabilities)					
a) Infrastructure	2044.48	2162.18	2114.33	2044.48	2114.33
b) Aquaculture(Export Facilities)	5467.26	4931.02	3918.2	5467.26	3918.2
c) Unallocated	-7511.74	-304.26	-268.95	-7511.74	-268.95
Total		6,788.94	5,763.58		5,763.58
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-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Un-audited	Audited	Audited	Audited
Revenue from External customers					
India	2907.48	2345.42	2,366.94	9,043.32	7963.47
Outside India	276.55	997.43	173.78	3,338.80	1077.68
<p>1. 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.</p> <p>2.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").</p> <p>3. 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 30, 2025.</p> <p>4.The Group is primarily engaged in Aquaculture Business and Infrastructure Development Business.Accordingly the Group considers the above business segments as the primary segment. Hence, segment based information has been provided.</p> <p>5.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.</p> <p>6.The figures for 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.</p> <p>7. 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.</p>					
<p>Place:Kochi Date: 30/05/2025</p> <p style="text-align: right;">For Kings Infra Ventures Limited Balagopalan Veliyath Executive Director Whole-time Director</p>					



Audited Consolidated Statement of Assets and Liabilities (Balance Sheet) as at March 31, 2025 (In Lakhs)		
Particulars	31st March 2025	31st March 2024
	Audited	Audited
ASSETS		
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,588.60	2,118.08
(b) Right of use of asset	18.22	14.23
(c) Capital Work in Progress	617.58	24.86
(d) Other Intangible Assets	0.03	0.04
(e) Intangible Assets Under Development	33.54	33.54
(f) Goodwill	1.74	1.74
g) Financial Assets	8.21	6.42
i. Investments		
ii. Loans		
iii. Trade Receivables		
iv. Others	196.75	190.69
i) Deferred Tax Assets (net)	19.95	8.31
j) Other non-current assets	2,336.76	1,890.36
2. Current Assets		
a) Inventories	4,035.82	2,742.64
b) Financial Assets		
i. Investments		
ii. Trade receivables	3,967.09	2,679.71
iii. Cash & Cash Equivalents	15.88	267.57
iv. Bank balances other than (iii) above		
v. Loans		
vi. Others (Short Term Loans and advances)		
c) Current Tax assets (Net)		
d) Other Current Assets	278.44	169.96
TOTAL ASSETS	14,118.61	10,148.15
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.54	2,450.54
(b) Other Equity	4,626.94	3,324.63
Equity attributable to owners of the parent	7,077.48	5,775.17
(c) Non controlling interests	(21.92)	(11.59)
Total Equity	7,055.56	5,763.58
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	1,226.30	1,275.11
ii. Lease Liabilities	0.46	11.26
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	45.39	139.02
(b) Provisions	10.08	8.03
(c) Deferred Tax Liabilities (Net)		
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
i. Borrowings	4,790.57	2,453.44
ii. Lease Liabilities	21.81	6.31
iii. Trade Payables		
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	142.14	44.97
iv. Other financial liabilities (Other than those specified in item (b), to be specified)	178.76	22.24
(b) Other current liabilities	146.18	119.65
(c) Provisions	4.28	4.43
(d) Current Tax Liabilities (Net)	497.08	300.11
TOTAL - EQUITY AND LIABILITIES	14,118.61	10,148.15

By Order of the Board of Directors
Kings Infra Ventures Limited

Balagopalan Veliyath
Executive Director

Place: Kochi
Date: 30/05/2024

Whole-time Director



Kings Infra Ventures Limited

Registered Office:

14B, 14th Floor, The Atria,

Opp. Gurudwara Temple, Thevara,

Kochi - 682015, Kerala, India.

E: info@kingsinfra.com | www.kingsinfra.com

Corporate Office :

B 10, 2nd Floor, Triveni Courtt,

K P Vallon Road, Kadavanthra,

Kochi - 682020, Kerala, India.

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

CIN : L05000KL1987PLC004913

Kings Infra Ventures Limited		
Audited Consolidated Statement of Cash Flows for the year ended 31st March, 2025 (In Lakhs)		
	31st March 2025	31st March 2024
	(Rs. In Lakhs)	(Rs. In Lakhs)
A: Cash Flow from Operating Activities		
Net Profit Before Taxation and Extra Ordinary Items	1,748.02	1,036.83
Adjustments for :		
Depreciation & Amortisation	125.57	44.56
Provision for gratuity	2.11	0.10
Gain on Sale of PPE	-	(1.90)
Gain on Fair Valuation of Gold	(1.78)	(0.66)
Interest Income	(7.89)	(2.58)
Finance Cost	536.87	358.92
Operating Profit before Working Capital Changes	2,402.90	1,435.27
(Increase)/ Decrease in Trade Receivables	(1,287.37)	(1,116.57)
(Increase)/ Decrease in Inventories	(1,293.18)	(589.87)
(Increase)/Decrease in Other Current Assets	(108.48)	181.35
(Decrease)/Increase in Trade Payables	97.16	(16.77)
(Decrease)/Increase in Other Current Liabilities	26.54	(96.29)
(Decrease)/Increase in Provisions	1.89	3.12
(Decrease)/Increase in Current Tax Liability	-	-
Cash Generated from Operations	(160.54)	(199.76)
Current Tax Paid	(272.82)	(199.91)
Net Cash from/(used in) Operating Activities (A)	(433.36)	(399.67)
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments	-	-
(Increase)/Decrease in Other Non Current Assets	(446.41)	(1,092.62)
(Increase)/Decrease in Financial Assets Others	(7.13)	(99.31)
(Increase)/Decrease in CWIP	(592.72)	(24.86)
(Increase)/Decrease in Intangible Assets under Development	-	(30.00)
Purchase of Property, Plant & Equipment, Intangible Assets	(580.54)	(66.53)
Sale of Property, Plant & Equipment, Intangible Assets	-	3.00
Interest Income	7.89	2.58
Net Cash from/(used in) Investing Activities (B)	(1,618.91)	(1,307.74)
C: Cash Flow from Financing Activities		
Increase/(Decrease) in share Capital	-	-
Increase/(Decrease) Money Received against Share Warrants	-	-
Increase/(Decrease) in Capital Reserve	-	-
Finance Cost	(534.21)	(356.97)
Proceeds from issue of share capital	-	1,415.31
Increase/(Decrease) in Long Term Borrowings	(48.81)	196.65
Increase/(Decrease) in Long Term Other Financial Liabilities	(93.63)	59.49
Increase/(Decrease) in Short Term Other Financial Liabilities	156.53	10.36
Increase/(Decrease) in Short Term Borrowings	2,337.13	591.22
Lease Payments	(16.43)	(4.24)
Net Cash/(used in) Financing Activities (C)	1,800.58	1,911.82
Net Increase/(Decrease) in	(251.69)	204.41
Cash & Cash equivalents (A+B+C)		
Opening Balance of Cash and Cash Equivalents	267.57	63.16
Cash and Cash Equivalents from Acquisition through	-	-
Business Combination	-	-
Closing Balance of Cash and Cash Equivalents	15.88	267.57

For Kings Infra Ventures Limited
For Kings Infra Ventures Limited

Balagopalan Veliyath

Executive Director

Place: Kochi

Date :30/05/2025

Whole-time Director



Kings Infra Ventures Limited

Registered Office:

14B, 14th Floor, The Atria,

Opp. Gurudwara Temple, Thevara,

Kochi - 682015, Kerala, India.

E: info@kingsinfra.com | www.kingsinfra.com

Corporate Office :

B 10, 2nd Floor, Triveni Courtt,

K P Vallon Road, Kadavanthra,

Kochi - 682020, Kerala, India.

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

CIN : L05000KL1987PLC004913

Analysis Of Financial Performance: FY 2024-2025

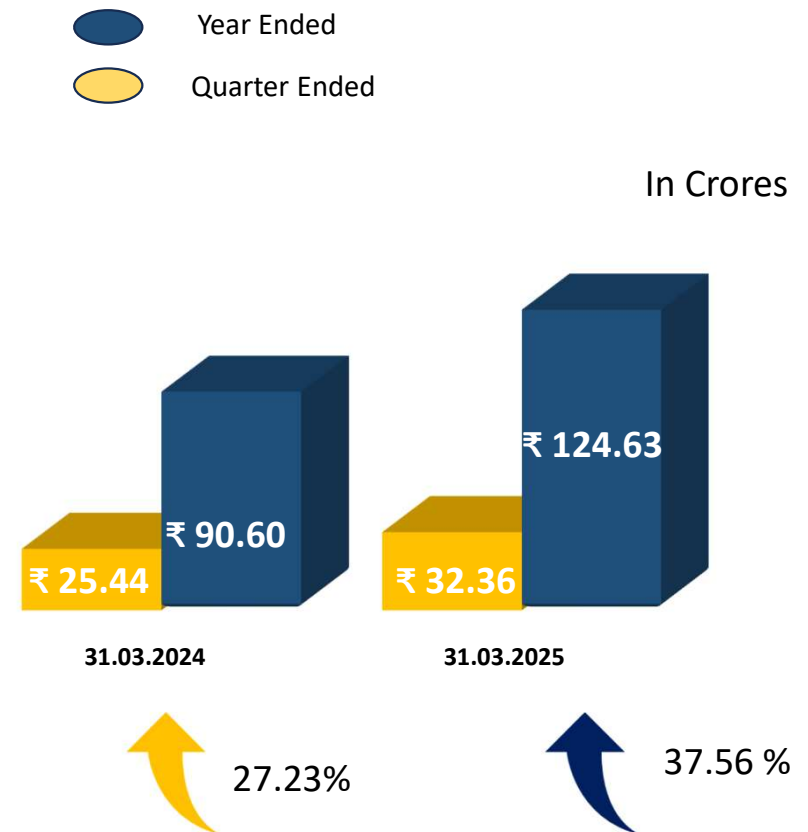
Kings' unwavering stride towards success is clearly reflected in the report for the year ended 31st of March 2025. The company has demonstrated significant improvement in key financial metrics, with performance indicators showing strong growth. Compared to the preceding year, this marks a remarkable achievement.

Standalone Yearly Breakthrough : Yet Another Outstanding Achievement!



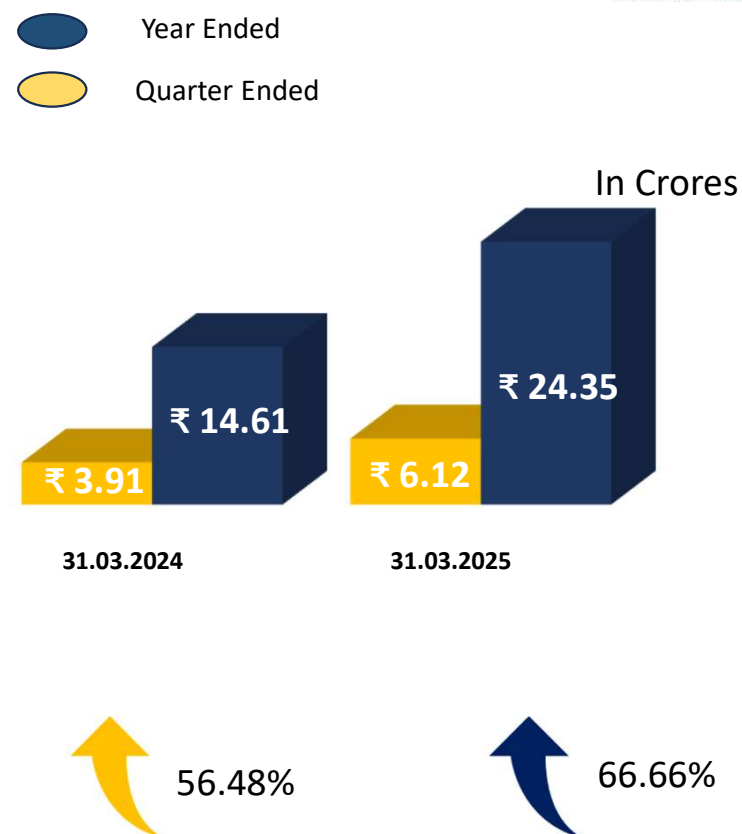
REVENUE

- ✓ For the quarter ending 31st March 2025, the company reported Net Revenue from operations of ₹ 32.36 Crore. This marks a striking ascent compared to the ₹ 25.44 Crore recorded during the same quarter of the previous financial year.
- ✓ During the financial year 2024–25, Kings recorded a revenue of ₹124.63 crores, marking a significant upsurge of 37.56% from ₹ 90.60 Crores in FY 2023–24.
- ✓ This impressive growth underscores the company's resolute commitment to aligning its operations with the prevailing and evolving market dynamics.





EBITDA

- ✓ The company registered an EBITDA of ₹ 6.12 Crore for the quarter, up from ₹ 3.91Crore in the corresponding quarter of the preceding year.
- ✓ The EBITDA for the financial year 2024–25 stood at ₹ 24.35 crores, reflecting an increase of 66.66 % over the previous year's EBITDA of ₹ 14.61 crores.
- ✓ This growth highlights the company's steadfast commitment to achieving sustainable and consistent performance.

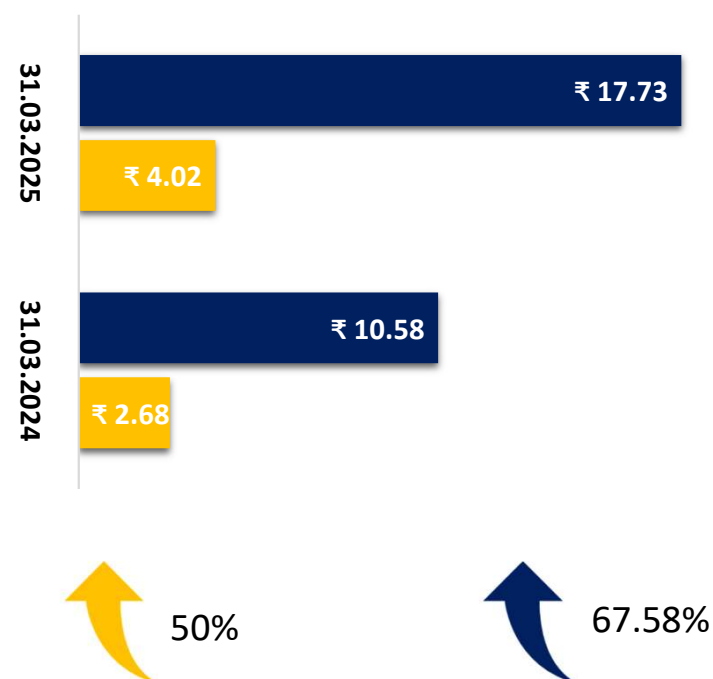


PBT

- ✓ For the quarter concluded on 31st of March, 2025, the company achieved a Profit Before Tax of ₹ 4.02 Crore, marking a shift from the ₹ 2.68 Crore reported during the equivalent quarter of the preceding financial year.
- ✓ Driven by improved sales performance and effective cost optimization, the company boosted its Profit Before Tax (PBT) by 67.58 % in FY 2024–25.
- ✓ PBT rose to ₹17.73 crores, up from ₹ 10.58 crores in the corresponding period of the previous year.

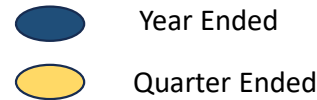
 Year Ended
 Quarter Ended

In Crores

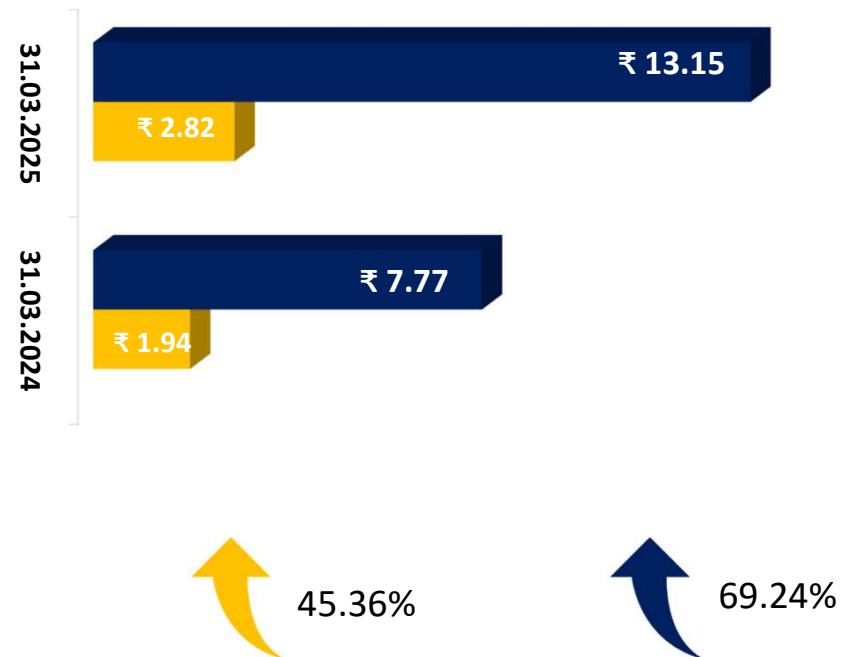


PAT

- ✓ The company's Profit After Tax was reported at ₹ 2.82 Crore for the quarter ended March 31, 2025, reflecting a change from ₹ 1.94 Crore in the same period last year.
- ✓ Profit After Tax (PAT) saw an astounding upswing in FY 2024–25, rising from ₹13.15 crores in FY 2023–24 to ₹ 7.77crores.
- ✓ This impressive growth of 69.24 % clearly represents the company's enhanced operational efficiency and its ability to deliver exponential financial performance.

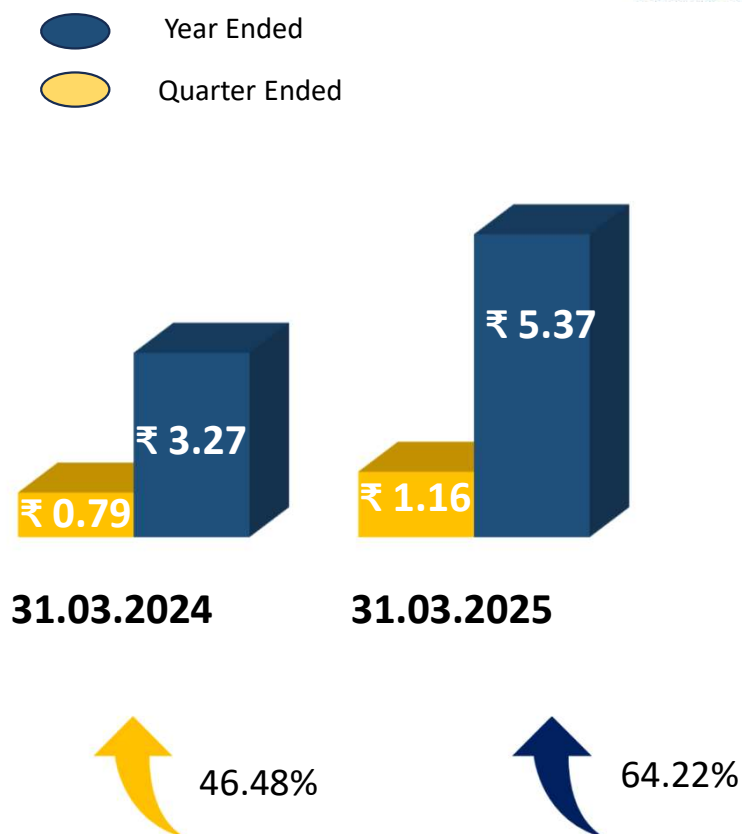


In Crores



EPS

- ✓ Earnings Per Share (EPS) for the quarter ended 31st March 2025, stood at ₹ 1.16, compared to ₹ 0.79 in the corresponding period of the previous year.
- ✓ A substantial leap was registered by Earnings Per Share (EPS) of 64.22 %, rising from ₹ 3.27 in FY 2023–24 to ₹ 5.37. in FY 2024–25.
- ✓ This significant growth aligns seamlessly with the company's ongoing mission to create lasting value for its investor.



To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

30.05.2025

Code No. 530215**DECLARATION**

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SERI Circular No. CIR/ CFD/ CMD/ 56/ 2016

In compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, hereby declare that M/s. Elias George & Co, Chartered Accountants, Statutory Auditors of our Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2025.

Kindly take the above information on record.

Thanking you

Yours Faithfully,

For **Kings Infra Ventures Limited**

Nanditha T

Company Secretary & Compliance Officer