Ref No: KIVL/BSE/SEC/995 **13th November, 2026**

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 13th November, 2026
Ref: Scrip No. 530215

1. Further to the intimation dated November 06, 2026 and in terms of Regulation 30 and Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations), we wish to inform that, the Board of Directors of the Company at their meeting held Friday, November 13th, 2026 has, inter-alia approved the standalone and consolidated unaudited financial results of the Company for the quarter and half year ended September 30, 2026.

2. Further, pursuant to Regulation 33 of the SEBI LODR Regulations, please find enclosed herewith the following:

(a) Limited Review Report on the aforesaid Financial Results and

(b) Statement of unaudited financial results of the Company for the quarter and half year ended September 30, 2026;

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

The Chairman and Managing Director briefed the Board on the latest developments concerning the Company's proposed integrated aquaculture technology park, to be established on the Company's own land. The Detailed Project Report (DPR) has been prepared and the project is technically ready for implementation. The Company has recently held discussions with the concerned State Government authorities, who received the proposal well, and a Memorandum of Understanding (MoU) with the State Government is expected to be signed shortly. As the project will be set up on the Company's own land, no additional land allocation or acquisition assistance is required.

The project envisages a gradual transition from conventional earthen pond-based aquaculture to modern tank-based Recirculating Aquaculture System (RAS) technology, which is expected to significantly reduce land and water requirements while enabling approximately four to five times higher productivity and four to six production cycles annually, as against two in conventional farming. The Company is in discussions with overseas technology providers to obtain the necessary technology and adapt it to Indian conditions, and the project will also include nursery facility to ensure a regular supply of quality seed.

Following receipt of the necessary governmental approvals, the Company proposes to focus on developing and operating the RAS aquaculture facilities and establishing nursery facility , hatchery, feed mill, marine biorefinery, processing plant, and infrastructure components in collaboration with international partners. Each tank will function as an

independent park unit that can be utilized by entrepreneurs and investors, encouraging wider participation in the sector. The technical expertise developed through the project may also be offered as project development and management consultancy, and the Company has already received enquiries from overseas companies in this regard.

The project will initially commence with a commercial-scale demonstration phase, subject to governmental approvals, to showcase the technology under Indian conditions. Upon successful implementation, the remaining area will be expanded through strategic partnerships with established commercial participants.

4. The meeting of the Board of Directors commenced at 03:30 p.m. and concluded at 07:07 p.m.

We request you to kindly take the above on records.

Thanking You,

Yours faithfully,

Nanditha T

Digitally signed by Nanditha T
Date: 2026.11.13 19:13:11 +05'30'

Nanditha T
Company Secretary & Compliance Officer

Elias George & Co.
Chartered Accountants

EGC House, HIG Avenue, Gandhi Nagar
Kochi - 682 020. Kerala, India
Phone (Off) : +91 484 2204008, 2206648
Email : eliasgeorge@asianetindia.com

Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly financial results of Kings Infra Ventures Limited for the quarter ended 30th September 2026 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 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

ELIAS GEORGE & CO. CHARTERED ACCOUNTANTS
EGC House
H.I.G Avenue
Gandhi Nagar
Kochi-682020

Vaibhav. T. Ved
Partner
Membership No. 235912
UDIN: 26235912QVRDVP7174

Place: Kochi
Date:13-11-2026

KINGS INFRA VENTURES LIMITED

(CIN : L05005KL1987PLC004913)
Reg Off:14B, 14th Floor, The Atria Opp Gurudwara Temple, Thevara,Ernakulam, Kerala 682015
Tel: 0484-6586557/8 Email : info@kingsinfra.com. Web : www.kingsinfra.com

Un-audited Statement of Standalone Financial Results for the quarter and half year ended September 30,2026

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
	(Refer Notes Below)	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Unaudited	Un-audited	Un-audited	Un-audited	Audited
I	**Revenue from Operations**	2,732.86	3,044.86	4,313.32	5,777.72	7,725.65	16,083.97
II	**Other Income**	236.32	15.33	45.75	251.65	68.24	131.33
III	**Total Income(I+II)**	**2,969.18**	**3,060.19**	**4,359.07**	**6,029.37**	**7,793.89**	**16,215.30**
IV	**EXPENSES**						
	Cost of materials consumed	2,448.09	2,661.70	3,670.90	5,109.79	6,161.33	13,112.46
	Purchase of Stock in trade						
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(185.52)	(278.67)	(292.02)	(464.19)	(231.22)	(663.24)
	Employees benefits expense	35.53	43.76	34.08	79.29	67.74	164.47
	Finance Costs	200.44	186.60	177.63	387.04	346.62	699.45
	Depreciation and amortisation expenses	26.30	30.28	40.86	56.58	87.29	168.25
	Other expenses	117.31	107.65	136.37	224.96	270.30	503.87
	Total Expenses (IV)	**2,642.15**	**2,751.32**	**3,767.82**	**5,393.47**	**6,702.06**	**13,985.25**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	327.03	308.87	591.25	635.90	1,091.83	2,230.05
VI	**Exceptional items**	-		-	-	-	-
VII	Profit/(loss) before tax (V-VI)	327.03	308.87	591.25	635.90	1,091.83	2,230.05
VIII	**Tax Expenses:**						
	(1) Current Tax	62.46	83.68	156.62	146.14	289.69	599.13
	(2) Prior Years Tax		-	-	-	-	-
	(3) Deferred Tax	3.54	(1.09)	(3.83)	2.45	0.14	(5.06)
IX	**Profit / (Loss) / for the period from continuing operations**	261.03	226.28	438.46	487.31	802.00	1,635.98
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)**	261.03	226.28	438.46	487.31	802.00	1,635.98
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets		-				(1.06)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.27
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total comprehensive income for the period (XIII+XIV) Comprising profit (loss) and other comprhensive income for the period**	261.03	226.28	438.46	487.31	802.00	1,635.19
XVI	**Earning per equity share (for continuing operation)**						
	(1) Basic	1.07	0.92	1.79	1.99	3.27	6.68
	(2) Diluted	1.07	0.92	1.79	1.99	3.27	6.68
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	1.07	0.92	1.79	1.99	3.27	6.68
	(2) Diluted	1.07	0.92	1.79	1.99	3.27	6.68

For KINGS INFRA VENTURES LTD

Kings Infra Ventures Limited
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KINGSINFRA

www.kingsinfra.com

Segment wise Revenue, Results, Assets , Liabilities and Capital Employed for the quarter and half year ended 30 September, 2026

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

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	2,732.86	3,044.86	4,313.32	5,777.72	7,725.65	16,083.97
Total	**2,732.86**	**3,044.86**	**4,313.32**	**5,777.72**	**7,725.65**	**16,083.97**
Less: Inter segment revenue	-	-	-	-	-	
Sales/Income from Operations	**2,732.86**	**3,044.86**	**4,313.32**	**5,777.72**	**7,725.65**	**16,083.97**
2. Segment Results						
(profit(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	511.79	480.14	752.57	991.93	1,406.19	2,865.42
Total	**511.79**	**480.14**	**752.57**	**991.93**	**1,406.19**	**2,865.42**
Less: Finance Cost	200.44	186.60	177.63	387.04	346.62	699.45
Add: Other unallocable income net of unallocable expenditure	15.68	15.33	16.31	31.01	32.26	64.08
Total Profit before tax	327.03	308.87	591.25	635.90	1,091.83	2,230.05
3. Segment Assets						
a) Infrastructure	1666.61	1,850.90	2188.33	1666.61	2188.33	1,850.88
b) Aquaculture (Export Facilities)	16,697.18	16,916.21	13,526.16	16697.18	13,526.16	15,373.06
c) Unallocated	745.67	759.30	711.33	745.67	711.33	743.96
Total	**19,109.46**	**19,526.41**	**16,425.82**	**19,109.46**	**16,425.82**	**17,967.90**
4. Segment Liabilities						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	9,054.87	9,807.50	7,683.61	9,054.87	7,683.61	8,574.44
c) Unallocated	10,054.59	9,718.91	8,742.21	10,054.59	8,742.21	9,393.46
Total	**19,109.46**	**19,526.41**	**16,425.82**	**19,109.46**	**16,425.82**	**17,967.90**
5. Capital Employed						
(Segment Assets-Segment Liabilities)	1,666.61	1,850.90	2,188.33	1,666.61	2,188.33	1,850.88
a) Infrastructure	7,642.31	7,108.71	5,842.55	7,642.31	5,842.55	6,798.62
b) Aquaculture(Export Facilities)	(9,308.92)	(8,959.61)	(8,030.88)	(9,308.92)	(8,030.88)	(8,649.50)
c) Unallocated	-	-	-	-	-	-
Total						

Geographical Segment Information

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

Information regarding geographical revenue is as follows:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from External customers						
India	2,263.87	2,800.09	3,015.16	5,063.96	5,295.89	12,166.25
Outside India	468.99	244.77	1,298.16	713.76	2,429.76	3,917.72

Note:

1.The above standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards "34 Interim Financial Reporting"("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations.

2. The standalone unaudited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on November 13, 2026. The Limited Review of the same have been carried out by the Statutory Auditors of the Company as required under regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3.The Company is primarily engaged in Aquaculture Business and Infrastructure Development Business.Accordingly the Company considers the above business segments as the primary segment. Hence, segment based information has been provided.

4.The impact of changes if any arising on enactment of the Code of Social Security 2020 will be assessed by the company after the effective date of the same and the rules thereunder are notified.

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

Place:Kochi
Date: 13/11/2026

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

Balagopalan Veliyath
Executive Director

KINGS INFRA VENTURES LIMITED COCHIN

ELIAS GEORGE & CO CHARTERED ACCOUNTANTS EGC House H Avenue Ganam Nagar Kochi-682020

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CIN : L05000KL1987PLC004913

Kings Infra Ventures Limited

Unaudited Standalone Statement of Assets and Liabilities as on 30th September,2026 (In Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
	Unaudited	Audited
ASSETS		
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,246.34	2,491.12
(b) Right of use of asset	-	0.44
(c) Capital Work in Progress	-	-
(d) Other Intangible Assets	0.02	0.02
e) Financial Assets		
i. Investments	2.48	2.48
ii. Loans	616.95	616.95
iii. Trade Receivables		
iv. Others	181.79	196.45
i) Deferred Tax Assets (net)	22.83	25.28
j) Other non-current assets	3,353.52	2,995.52
2. Current Assets		
a) Inventories	4,824.75	4,464.72
b) Financial Assets		
i. Investments	-	-
ii. Trade receivables	6,646.89	4,861.06
iii. Cash & Cash Equivalents	49.59	1,335.47
iv. Bank balances other than (iii) above		
v. Loans	22.32	18.32
vi. Others (Short Term Loans and advances)	82.07	81.92
c) Current Tax assets (Net)		
d) Other Current Assets	1,059.91	878.15
TOTAL ASSETS	**19,109.46**	**17,967.90**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.55	2,450.55
(b) Other Equity	6,780.33	6,293.02
Total Equity	**9,230.88**	**8,743.57**
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	-	-
i. Borrowings	2,760.37	3,075.49
ii. Lease Liabilities	-	-
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	94.78	75.79
(b) Provisions	13.82	13.82
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
I. Borrowings	5,479.11	4,725.54
II. Lease Liabilities	-	0.46
III. Trade Payables		
Total outstanding dues of Micro Enterprises and Small Enterprises		
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	354.11	264.71
IV. Other financial liabilities (Other than those specified in item (b), to be specified)	37.83	45.20
(b) Other current liabilities	328.67	387.25
(c) Provisions	5.83	5.83
(d) Current Tax Liabilities (Net)	804.06	630.24
TOTAL - EQUITY AND LIABILITIES	**19,109.46**	**17,967.90**

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

Balagopalan Veliyath
Executive Director

BALAGOPALAN VELIYATH
Whole Time Director

Place: Kochi
Date : 13/11/2026

KINGS INFRA VENTURES LIMITED COCHIN

ELIAS GEORGE & CO. CHARTERED ACCOUNTANTS

Kings Infra Ventures Limited

Unaudited Standalone Statement of Cash Flows for the half year ended 30th September,2026 (In Lakhs)

	30.09.2026 Unaudited	31.03.2026 Audited
A: Cash Flow from Operating Activities		
Net Profit After Taxation and Extra Ordinary Items	635.90	2,230.05
Adjustments for :		
Depreciation & Amortisation	56.58	168.25
Actuarial Loss carried at FVOCI	-	(1.06)
Gain on Sale of PPE	(214.02)	-
Gain on Sale of Investments	-	(0.03)
Gain on Cancellation of Lease (Q1)	-	(6.53)
Gain on Fair Valuation of Gold	-	(0.47)
Interest Income	(31.01)	(63.61)
Finance Cost	387.04	699.44
Operating Profit before Working Capital Changes	**834.49**	**3,026.04**
(Increase)/ Decrease in Trade Receivables	(1,785.82)	(893.98)
(Increase)/ Decrease in Inventories	(360.03)	(643.76)
(Increase)/Decrease in Other Current Assets	(181.76)	(605.31)
(Decrease)/Increase in Trade Payables	89.40	122.57
(Decrease)/Increase in Other Current Liabilities	(58.57)	279.85
(Decrease)/Increase in Provisions	-	5.29
Cash Generated from Operations	**(1,462.29)**	**1,290.70**
Current Tax Paid	27.68	(465.97)
Net Cash from/(used in) Operating Activities (A)	**(1,434.61)**	**824.73**
B: Cash Flow from Investing Activities		
Decrease in Other Non Current Assets	(358.00)	(443.90)
(Increase)/Decrease in Financial Assets Loans	(4.00)	(2.77)
Increase in Financial Assets Others	14.50	(74.56)
(Increase)/Decrease in CWIP	-	-
Proceeds from sale of Investments	-	7.71
Purchase of Property, Plant & Equipment, Intangible Assets	(23.87)	(52.98)
Sale of Property, Plant & Equipment, Intangible Assets	426.53	
Interest Income	31.01	63.61
Net Cash from/(used in) Investing Activities (B)	**86.17**	**(502.89)**
C: Cash Flow from Financing Activities		
Finance Cost	(387.04)	(698.88)
Proceeds from issue of share capital	-	-
Increase/(Decrease) in Long Term Borrowings	(315.11)	1,882.52
Increase/(Decrease) in Long Term Other Financial Liabilities	18.99	30.40
Increase/(Decrease) in Short Term Other Financial Liabilities	(7.37)	(133.56)
Increase/(Decrease) in Short Term Borrowings	753.55	(65.02)
Lease Payments	(0.46)	(15.85)
Net Cash/(used in) Financing Activities (C)	**62.56**	**999.61**
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	**(1,285.88)**	**1,321.45**
Opening Balance of Cash and Cash Equivalents	**1,335.47**	**14.02**
Cash and Cash Equivalents from Acquisition through Business Combination	**-**	**-**
Closing Balance of Cash and Cash Equivalents	**49.59**	**1,335.47**

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

Balagopalan Veliyath
Executive Director

Place: Kochi
Date : 13/11/2026

ELIAS GEORGE & CO. CHARTERED ACCOUNTANTS

Kings Infra Ventures Limited
Registered Office:
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Elias George & Co.
Chartered Accountants

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Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly financial results of Kings Infra Ventures Limited for the quarter ended 30th September 2026 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 2026 ("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.11.55 lakhs and total comprehensive loss of Rs.11.55 lakhs for the quarter

ended 30th September 2026 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: 26235912NLBIFW4848

Place: Kochi
Date:13-11-2026

KINGS INFRA VENTURES LIMITED

(CIN : L05005KL1987PLC004913)
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Statement of Un-audited Consolidated Financial Results for the quarter and half year ended 30th September, 2026

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
	(Refer Notes Below)	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	2,732.86	3,044.86	4,313.32	5,777.72	7,725.65	16,083.97
II	Other Income	222.25	1.48	31.79	223.73	40.48	76.03
III	Total Income(I+II)	2,955.11	3,046.34	4,345.11	6,001.45	7,766.13	16,160.00
IV	EXPENSES						
	Cost of materials consumed	2,448.09	2,661.70	3,670.90	5,109.79	6,161.32	13,112.46
	Changes in inventories of Finished goods, stock-in-trade and work in progress	(185.52)	(278.67)	(292.02)	(464.19)	(231.22)	(663.24)
	Employees benefits expense	35.53	43.75	34.09	79.28	67.75	164.47
	Finance Costs	200.45	186.60	177.63	387.05	346.63	699.46
	Depreciation and amortisation expenses	26.30	30.28	40.86	56.58	87.29	168.25
	Other expenses	118.29	107.97	136.72	226.26	271.53	506.42
	Total Expenses (IV)	2,643.14	2,751.63	3,768.18	5,394.77	6,703.30	13,987.82
V	Profit/(loss) before exceptional items and tax (III-IV)	311.97	294.71	576.93	606.68	1,062.83	2,172.18
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	311.97	294.71	576.93	606.68	1,062.83	2,172.18
VIII	Tax Expenses:						
	(1) Current Tax	62.46	83.68	156.61	146.14	289.68	599.13
	(2) Prior Years Tax	-	-	-	-	-	-
	(3) Deferred Tax	0.03	(4.55)	(3.83)	(4.52)	(8.38)	(27.45)
IX	Profit / (Loss) / for the period from continuing operations	249.48	215.58	424.15	465.06	781.53	1,600.50
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)	249.48	215.58	424.15	465.06	781.53	1,600.50
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit liabilities/assets				-	-	(1.06)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.27
	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)	249.48	215.58	424.15	465.06	781.53	1,599.71
	Profit for the year attributable to						
	Owners of the parent	254.31	220.07	430.15	474.38	785.16	1,615.36
	Non - Controlling interest	(4.83)	(4.49)	(6.00)	(9.32)	(12.16)	(14.86)
	Other Comprehensive income attributable to		-				
	Owners of the parent		-				(0.79)
	Non - Controlling interest		-				
	Total Comprehensive Income for the year attributable to		-				
	Owners of the parent	254.31	220.07	430.15	474.38	785.16	1,614.57
	Non - Controlling interest	(4.83)	(4.49)	(6.00)	(9.32)	(12.16)	(14.86)
			-				
	Earnings per Equity Share		-				
	Basic (Rs.)	1.02	0.88	1.73	1.90	3.18	6.59
	Diluted (Rs.)	1.02	0.88	1.73	1.90	3.18	6.59
		-	-	-	-	-	-
	Corporate overview and Significant Accounting Policies	-	-	-	-	-	-
	Notes to the Financial Statements	-	-	-	-	-	-
	The accompanying notes are an integral part of these financial statements	-	-	-	-	-	-

Consolidated Segment wise Revenue, Results, Assets , Liabilities and Capital Employed for the quarter and half year ended 30 September, 2026

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

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	2,732.86	3,044.86	4,313.32	5,777.72	7,725.65	16,083.97
Total	**2,732.86**	**3,044.86**	**4,313.32**	**5,777.72**	**7,725.65**	**16,083.97**
Less: Inter segment revenue	-	-	-	-	-	
Sales/Income from Operations	**2,732.86**	3,044.86	**4,313.32**	**5,777.72**	**7,725.65**	**16,083.97**
2. Segment Results						
(profit(+)/loss(-) before tax and interest from each segment)						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	510.81	479.86	752.22	990.67	1,404.96	2,862.98
Total	**510.81**	**479.86**	**752.22**	**990.67**	**1,404.96**	**2,862.98**
Less: Finance Cost	200.45	186.60	177.63	387.05	346.63	699.46
Add: Other unallocable income net of unallocable expenditure	1.61	1.45	2.34	3.06	4.50	8.67
Total Profit before tax	311.97	294.71	576.93	606.68	1,062.83	2,172.19
3. Segment Assets						
a) Infrastructure	1,666.61	1,850.90	2188.32	1,666.61	2,188.32	1,850.87
b) Aquaculture (Export Facilities)	17,319.03	17,538.03	14,152.10	17,319.03	14,152.10	15,995.24
c) Unallocated	92.02	117.06	80.28	92.02	80.28	112.50
Total	**19,077.66**	**19,505.99**	**16,420.70**	**19,077.66**	**16,420.70**	**17,958.61**
4. Segment Liabilities						
a) Infrastructure	-	-	-	-	-	-
b) Aquaculture(Export Facilities)	9,133.61	9,886.07	7,760.30	9,133.61	7,760.30	8,653.44
c) Unallocated	9,944.05	9619.92	8,660.40	9,944.05	8,660.40	9,305.17
Total	**19,077.66**	**19,505.99**	**16,420.70**	**19,077.66**	**16,420.70**	**17,958.61**
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Infrastructure	1,666.61	1,850.90	2,188.32	1,666.61	2,188.32	1,850.87
b) Aquaculture(Export Facilities)	8,185.42	7,651.96	6,391.80	8,185.42	6,391.80	7,341.80
c) Unallocated	(9,852.03)	(9,502.86)	(8,580.12)	(9,852.03)	(8,580.12)	(9,192.67)
Total	-	-	-	-	-	-

Geographical Segment Information

Geographical revenue is allocated based on the location of the customers

Information regarding geographical revenue is as follows:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Revenue from External customers						
India	2,263.87	2,800.09	3,015.16	5,063.96	5,295.89	12,166.25
Outside India	468.99	244.77	1,298.16	713.76	2,429.75	3,917.72

Note:

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

2 The above consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with the companies (Indian Accounting Standards) Rules 2015, as amended from time to time and other recognised accounting practices generally accepted in India and in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations")

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 November 13, 2026. 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.

4 The Group is primarily engaged in Aquaculture Business and Infrastructure Development Business. Accordingly the Group considers the above business segments as the primary segment. Hence, segment based information has been provided

5 The impact of changes if any 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.

6 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: 13/11/2026

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

Balagopalan Veliyath
Executive Director

Kings Infra Ventures Limited
Registered Office:
14B,14th Floor, The Atria,
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CIN : L05000KL1987PLC004913

KINGSINFRA

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Kings Infra Ventures Limited

Unaudited Consolidated Statement of Assets and Liabilities (Balance Sheet) as at 30.09.2026 (In Lakhs)

Particulars	30th September 2026	31st March 2026
	Unaudited	Audited
ASSETS		
1. NON CURRENT ASSETS		
a) Property, Plant and Equipment	2,246.34	2,491.12
(b) Right of use of asset	-	0.44
(c) Capital Work in Progress	617.58	617.58
(d) Other Intangible Assets	0.02	0.02
(e) Intangible Assets Under Development	38.07	38.07
(f) Goodwill	1.74	1.74
g) Financial Assets		
i. Investments	1.00	1.00
ii. Loans		
iii. Trade Receivables		
iv. Others	182.00	196.66
i) Deferred Tax Assets (net)	52.19	47.66
j) Other non-current assets	3,353.52	2,995.52
2. Current Assets		
a) Inventories	4,824.75	4,464.72
b) Financial Assets		
i. Investments		-
ii. Trade receivables	6,646.89	4,861.06
iii. Cash & Cash Equivalents	51.15	1,336.90
iv. Bank balances other than (iii) above		
v. Loans		
vi. Others (Short Term Loans and advances)	-	25.00
c) Current Tax assets (Net)		
d) Other Current Assets	1,062.41	881.12
TOTAL ASSETS	**19,077.66**	**17,958.61**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	2,450.54	2,450.54
(b) Other Equity	6,715.89	6,241.51
Equity attributable to owners of the parent	9,166.43	8,692.05
(c) Non controlling interests	(46.09)	(36.78)
Total Equity	**9,120.34**	**8,655.27**
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	2,804.72	3,119.69
ii. Lease Liabilities		-
iii. Other financial liabilities (Other than those specified in item (b), to be specified)	94.78	75.79
(b) Provisions	13.82	13.82
(c) Deferred Tax Liabilities (Net)		-
(d) Other non-current liabilities		
Current Liabilities		
(a) Financial Liabilities		
I. Borrowings	5,479.11	4,725.55
II. Lease Liabilities	-	0.46
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	354.11	264.71
III. Other financial liabilities (Other than those specified in item (b), to be specified)	37.82	45.20
(b) Other current liabilities	363.07	422.05
(c) Provisions	5.83	5.83
(d) Current Tax Liabilities (Net)	804.06	630.24
TOTAL - EQUITY AND LIABILITIES	**19,077.66**	**17,958.61**

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

Balagopalan Veliyath
Executive Director

Place: Kochi
Date :13/11/2026

FRN 002020

Kings Infra Ventures Limited
Registered Office:
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CIN : L05000KL1987PLC004913

Kings Infra Ventures Limited

Unaudited Consolidated Statement of Cash Flows for the half year ended 30th September,2026 (In Lakhs)

	30th September 2026	31st March 2026
	Unaudited	Audited
A: Cash Flow from Operating Activities		
Net Profit After Taxation and Extra Ordinary Items	606.68	2,172.19
Adjustments for :		
Depreciation & Amortisation	56.58	168.25
Provision for gratuity		(1.06)
Actuarial Loss carried at FVOCI		-
Gain on Sale of PPE	(214.02)	-
Gain on Sale of Investments	-	(0.03)
Gain on Cancellation of Lease (Q1)	-	(6.53)
Gain on Fair Valuation of Gold	-	(0.47)
Interest Income	(16.94)	(8.20)
Finance Cost	387.04	699.46
Operating Profit before Working Capital Changes	**819.34**	**3,023.61**
(Increase)/ Decrease in Trade Receivables	(1,785.82)	(893.98)
(Increase)/ Decrease in Inventories	(360.02)	(643.76)
(Increase)/Decrease in Other Current Assets	(181.30)	(602.67)
(Decrease)/Increase in Trade Payables	89.40	122.57
(Decrease)/Increase in Other Current Liabilities	(58.98)	275.87
(Decrease)/Increase in Provisions		5.29
(Decrease)/Increase in Current Tax Liability		-
Cash Generated from Operations	**(1,477.38)**	**1,286.93**
Current Tax Paid	**27.68**	**(465.97)**
Net Cash from/(used in) Operating Activities (A)	**(1,449.70)**	**820.96**
B: Cash Flow from Investing Activities		
(Increase)/Decrease in Investments		-
(Increase)/Decrease in Other Non Current Assets	(358.00)	(443.90)
(Increase)/Decrease in Financial Assets Others	39.66	(24.91)
(Increase)/Decrease in CWIP		-
(Increase)/Decrease in Intangible Assets under Development	-	(4.53)
Proceeds from sale of Investments	-	7.71
Purchase of Property, Plant & Equipment, Intangible Assets	(23.87)	(52.98)
Sale of Property, Plant & Equipment, Intangible Assets	426.53	-
Interest Income	16.94	8.20
Net Cash from/(used in) Investing Activities (B)	**101.26**	**(510.41)**
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	(387.04)	(698.89)
Proceeds from issue of share capital		-
Increase/(Decrease) in Long Term Borrowings	(314.97)	1,893.39
Increase/(Decrease) in Long Term Other Financial Liabilities	18.99	30.40
Increase/(Decrease) in Short Term Other Financial Liabilities	(7.37)	(133.56)
Increase/(Decrease) in Short Term Borrowings	753.55	(65.02)
Lease Payments	(0.46)	(15.85)
Net Cash/(used in) Financing Activities (C)	**62.70**	**1,010.47**
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	**(1,285.74)**	**1,321.02**
Opening Balance of Cash and Cash Equivalents	**1,336.89**	**15.88**
Cash and Cash Equivalents from Acquisition through Business Combination		-
Closing Balance of Cash and Cash Equivalents	**51.15**	**1,336.90**

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

For KINGS INFRA VENTURES LTD

Balagopalan Velyath
Executive Director

BALAGOPALAN VELIYATH
Whole Time Director

Place: Kochi
Date :13/11/2026

KINGS INFRA VENTURES LIMITED COCHIN

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