



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref.: KMEW/BSE/Reg.30/2025-26/02

Date: May 29, 2026

To,
Listing Department
BSE Limited
P. J. Towers,
Dalal Street,
Mumbai- 400001

Listing & Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Scrip Code	Symbol	ISIN
543273	KMEW	INEOCJDO1029

Sub: Outcome of Board Meeting held on Friday, May 29, 2026

Dear Sir/Madam,

In terms of Regulation 30 read with Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended (“Listing Regulations”), we hereby inform you that the Board of Directors of the Company (“Board”) at their meeting held on Friday, May 29, 2026 through Video Conferencing facility and deemed to be held at the Registered Office of the Knowledge Marine & Engineering Works Limited (the “Company”) situated at Unit No 706-707, The Epicentre, W. T. Patil Marg, Off Eastern Freeway, BEST Colony, Near Shivaji Chowk, Chembur, Mumbai - 400 071, inter-alia has considered and approved following transaction:

- Approval of Audited Standalone & Consolidated Financial Results for the Quarter and Year ended March 31, 2026 as provided as **Annexure A**;
- Notice of Postal Ballot dated May 29, 2026 for ratification and approval of existing and proposed Related Party Transaction and approval for increase in the limits of investments/ loans/ guarantees/ securities under section 186 of the Companies Act, 2013. The process, timelines and other requisite details with regard to the postal ballot will be communicated in due course.

Regd. Office: Unit No 706-707, The Epicentre, W. T. Patil Marg, Off Eastern Freeway,
BEST Colony, Near Shivaji Chowk, Chembur, Mumbai - 400 071
Phone: 022 - 35374606 E-mail: info@kmew.in, Website: www.kmew.in
Listed on BSE & NSE exchange (KMEW | 543273 | INEOCJD01029)



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



- Appointment of M/s. M S K A & Associates LLP (Formerly known as M S K A & Associates) as Statutory Auditor of the Company for the period of 5 years commencing from the conclusion of the 11th AGM till the conclusion of 16th AGM, as recommended by the Audit Committee and subject to the approval of shareholders at the ensuing AGM of the Company.

The said appointment is in place of M/s LKJ & Associates LLP, Chartered Accountants, whose term as Statutory Auditors is getting completed on the 11th AGM to be held in the current financial year.

The details and information for appointment of Statutory Auditor as required under Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023 and last updated on January 30, 2026 are annexed herewith respectively.

The meeting commenced at 02:30 and concluded at 04:36 P.M.

Kindly take the same on your record.

Thanking you,

Yours Faithfully,

For Knowledge Marine & Engineering Works Limited

Avdhoot Kotwal
Company Secretary & Compliance Officer

Independent Auditor's Report on Quarterly and Year Ended Audited Consolidated Financial Results of the Knowledge Marine & Engineering Works Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board Of Directors of Knowledge Marine & Engineering Works Limited

Opinion

1. We have audited the accompanying Consolidated Annual Financial Results (the 'Statement') of Knowledge Marine & Engineering Works Limited ("the Holding Company") including its subsidiaries and associate (the Holding Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended as on 31st March, 2026 (the statement), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) (Listing Regulations). We have audited the Annual financial results of the holding company, Knowledge Infra Private Limited, KMEW offshore Private Limited and Indian Ports Dredging Private Limited only. The consolidated Annual financial results, insofar as they relate to the financial results of the Subsidiaries and Associates, are based on financial information furnished by the management and/or reports of other auditors of the other companies, and we have not audited such financial results ourselves.

In our opinion and to the best of our information and according to the explanations given to us except for the matters described in emphasis of matter below and based on the consideration of the reports of the other auditors on separate audited financial statements of subsidiaries the Statement:

- i. Includes the results of the following entities: -
 - a) Knowledge Infra Ports Private Limited (wholly owned Subsidiary Company)
 - b) Indian Ports Dredging Private Limited (wholly owned Subsidiary Company)
 - c) KMEW Offshore Private Limited (Associate Company)
 - d) KNOWLEDGE DREDGING CO. W.LL. (subsidiary company)
 - e) KNOWLEDGE MARINE CO. W.LL (wholly-owned subsidiary company)
 - f) Knowledge Shipyard Private limited (subsidiary) (formerly known as Kamal Marine Private Limited, acquired on 6th August 2025.)
- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and



- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting policies generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Company / Group for the quarter and year ended on 31st March 2026.

Basis for Opinion

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

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

3. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements and has been approved by Parent's Board of Directors for the Issuance. The Parent Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Company 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 Group 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the 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 Management and Board of Directors of the Parent Company, as aforesaid.

4. In preparing the statements, respective Board of Directors / management of the companies / Entities included in the group are responsible for assessing the ability of the Holding Company and its subsidiary / associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors / management of the Group, 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/ management of the companies/ entities included in the Group, are responsible for overseeing the financial reporting process of the companies/ entities included in the statements.

Auditors Responsibilities for the Audit of the Consolidated Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the consolidated annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing, 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 this statements.

As part of audit 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 statements, 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 controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of management's and 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modified our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's 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 statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the Statement. 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.

Materiality is the magnitude of misstatements in the Statement that, individually or aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

7. We communicate with those charged with governance of the Holding Company, 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.
8. 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 matter that may reasonably be thoughts to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



Other Matters

9. The Consolidated Financial Results for the quarter ended March 31, 2026 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2026 and the published year-to-date figures up to December 31 2025 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us as required under Listing Regulations.
10. During the year, the Company has applied to NCLT for merger of two of its wholly owned subsidiaries namely Knowledge Infra Private Limited and Indian Ports Dredging private limited with appointed date being 1st April, 2026.
11. We did not audit the financial statements of "Knowledge Dredging Co. W.L.L. and Knowledge Marine Co. W.L.L. " subsidiary included in the consolidated financial results, whose financial statements (before eliminating inter-company transactions and balances) reflects total fixed assets of Rs. Nil as at 31st March 2026, total revenues of Rs.1964.69 lakhs and net loss of Rs.6.33 lakhs, total comprehensive income of Nil for the year ended 31st March, 2026 as considered in the Statement. Both the above companies incorporated in Bahrain have their financial year ending as on December. These annual financial statements/financial information of the respective Companies in Bahrain have been limited reviewed by other auditors whose limited review reports have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the audit report of such other auditors and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of the consolidated financial results section above and other financial information as certified by the management.
12. Additionally, we did not audit the financial results of Knowledge Shipyard Private limited (formerly known as Kamal Marine and Engineering works limited) included in the consolidated unaudited financial results, whose financial results reflect total fixed assets of Rs.91.04 lacs as at 31st March 2026, total revenues of Rs.2847.30 lakhs and net profit after tax of Rs.234.50 lakhs, other comprehensive income of 0.01 lac for the year ended 31st March, 2026 for the year ended on that date as considered in the Statement (before eliminating inter group transactions & balances), respectively, as considered in the consolidated audited financial results. The said subsidiary was acquired in August 2026. These annual financial statements/financial information of the said subsidiary have been audited by other auditor whose audit report have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the audit report of such other auditors and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of the consolidated financial results section above and other financial information as certified by the management. We have not audited the above subsidiaries included in these consolidated results. Instead, our



assessment is based on independent audit reports or, where unavailable, on financial statements certified by management. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of such auditors and financial results certified by the Board of Directors.

Emphasis of Matter

The Company had raised a claim of Rs.39.01 crores (incl. GST) in FY 2024-25 on Dredging Corporation of India (Main Contractor) with their principal employer being Department of Fisheries, Government of Gujarat. Out of the above, the company received Rs.14.13 crores in FY 2024-25, with balance of Rs.24.89 crores outstanding for more than one year as on 31st March 2026. Management is confident of recovering the same from Dredging Corporation of India due to receipt of Rs.8.60 crores in the current year and is hopeful of receiving the balance amount in the due course. Hence no provision is considered by the management as on 31st March 2026.

Our conclusion on the Statement is not modified in respect of the above matters.

For **L K J And Associates LLP**

Chartered Accountants

FRN – 105662W/W100174



Richa Kapasi

Partner

Mem No. 138471

Date – 29th May 2026

Place – Mumbai

UDIN – 26138471VNLLYY2770



**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

CIN:- L74120MH2015PLC269596

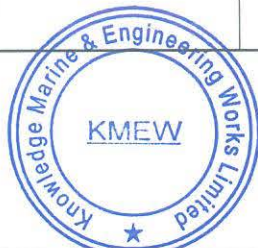
Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,

Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071

**AUDITED CONSOLIDATED FINANCIALS RESULTS
FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026**

Amount in Rs. in Lakhs Except for No. of Shares & EPS

Sr. No.	PARTICULARS	CONSOLIDATED				
		Quarter Ended on			Year Ended on	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	INCOME					
	(a) Revenue from operations	6,761.73	9,001.47	4,747.50	25,628.01	20,069.97
	(b) Other Income	1,057.92	322.45	268.07	1,557.54	518.34
	Total Revenue	7,819.65	9,323.92	5,015.57	27,185.55	20,588.31
2	Expenses					
	(a) Cost of Operating Expenses	3,592.49	4,146.27	1,859.23	12705.04	9,506.07
	(b) Employees Benefit Expenses	342.62	359.87	202.93	1,119.79	696.35
	(c) Finance Cost	414.83	330.37	258.02	1,490.54	978.78
	(d) Depreciation and Amortisation Expenses	768.69	386.26	310.40	1,866.63	1,143.17
	(e) Other Expenses	968.07	640.69	1,017.28	2,128.37	2,044.45
	Total Expenses	6,086.70	5,863.46	3,647.86	19,310.37	14,368.82
3	Total Profit / Loss before exceptional items and tax (1-2)	1,732.95	3,460.46	1,367.71	7,875.18	6,219.49
4	Exceptional Items/Prior Period items	-	-	-	-	-
5	Total Profit before Tax (3-4)	1,732.95	3,460.46	1,367.71	7,875.18	6,219.49
6	Tax expense					
	(a) Current tax	288.76	174.35	196.30	630.31	1,024.07
	(b) Deferred tax	(908.76)	(3.30)	120.56	(665.63)	235.53
	Total tax expenses	(620.00)	171.05	316.86	(35.32)	1,259.60
7	Net Profit/Loss for the Year before extraordinary items (5-6)	2,352.95	3,289.41	1,050.85	7,910.50	4,959.89
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-
9	Net Profit/Loss for the year (7-8)	2,352.95	3,289.41	1,050.85	7,910.50	4,959.89
10	Other Comprehensive Income					
	(i) item that will not be reclassified to profit and loss	0.13	0.10	0.22	0.43	0.51
	(ii) Income tax effect on above	(0.11)	-	-	(0.11)	(0.13)
	Other comprehensive income for the Period	0.02	0.10	0.22	0.32	0.38
11	Total comprehensive income for the Period (9+10)	2,352.97	3,289.51	1,051.07	7,910.82	4,960.27
	Net Profit attributable to:					
	Owners of the Company	2,620.97	3,042.54	1,089.34	7,880.30	4,980.57
	Non Controlling Interest	(268.02)	246.87	(38.49)	30.19	(20.68)
		2,352.95	3,289.41	1,050.85	7,910.49	4,959.89
	Other Comprehensive Income attributable to:					
	Owners of the Company	0.02	0.10	0.22	0.32	0.38
	Non Controlling Interest	-	-	-	-	-
		0.02	0.10	0.22	0.32	0.38
	Total Comprehensive Income attributable to:					
	Owners of the Company	2,620.99	3,042.64	1,089.56	7,880.62	4,980.95
	Non Controlling Interest	(268.02)	246.87	(38.49)	30.19	(20.68)
		2,352.97	3,289.51	1,051.07	7,910.82	4,960.27
12	Details of Equity Share Capital					
	(a) No. of Equity Shares	2,44,44,108	2,44,44,108	1,08,01,000	2,44,44,108	1,08,01,000
	(b) Amount of Equity Share (Face Value of Rs. 5 each)	1,222.21	1,222.21	1,080.10	1,222.21	1,080.10
13	Other Equity	-	-	-	55,786.99	20,663.29
14	Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.5 each					
	(a) Basic	9.63	13.35	4.30	34.57	20.29
	(b) Diluted	9.63	13.32	4.30	34.51	20.29

Date: 29/May/2026
Place: MumbaiFor and on behalf of Board of Directors
Knowledge Marine & Engineering Works LimitedKanak Kewaramani
Whole-time Director & Chief Financial Officer
DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN:- L74120MH2015PLC269596

Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai - 400 071

AUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

(Amount in Rs in Lakhs)

PARTICULARS	CONSOLIDATED	
	Year ended on 31-Mar-2026	Year ended on 31-Mar-2025
	Audited	Audited
I ASSETS		
1 Non-Current Assets		
Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	21,065.82	15,926.68
Capital Work-in-progress	9,915.96	5,015.40
Goodwill	55.81	0.09
Intangible Assets	1.95	2.24
Intangible Assets under Development	-	-
Biological Assets other than bearer plants	-	-
Investment accounted for using equity method	-	-
Total Non-Current Assets	31,039.54	20,944.41
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non Current	-	-
Loans, Non-Current	-	-
Other non-current financial assets	34,295.22	6,817.38
Total Non-Current Financial Assets	34,295.22	6,817.38
Non-current tax assets (Net)	22.26	1.11
Other non-current assets	1.38	2.30
Total Non-Current Assets	65,358.40	27,765.20
2 Current Assets		
Inventories	438.28	97.81
Current Financial Assets		
Current Investments	-	-
Trade Receivables, Current	7,674.71	7,192.15
Cash & Cash Equivalents	7,361.91	3,116.59
Bank Balance Other than Cash & Cash Equivalents	297.35	600.68
Loans, Current	-	-
Other Current Financial Assets	148.06	428.48
Total Current Financial Assets	15,920.31	11,435.71
Current Tax Assets (Net)	-	-
Other Current Assets	729.04	204.23
Total Current Assets	16,649.35	11,639.94
Total Assets	82,007.75	39,405.14
II EQUITY & LIABILITIES		
1 Equity		
Equity Attributable to Owners of Parents		
Equity Share Capital	1,222.21	1,080.10
Other Equity	55,786.99	20,663.29
Total Equity Attributable to Owners of Parents	57,009.20	21,743.39
Non-Controlling Interest	274.51	243.41
Total Equity	57,283.71	21,986.80
2 Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
Borrowings, Non-current	10,828.64	10,750.02
Trade Payable Non-Current	-	-
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	-	-
Total Trade Payable	-	-
Other Non-Current Financial Liabilities	-	-
Total Non-Current Financial Liabilities	10,828.64	10,750.02
Provisions, Non-Current	35.82	28.00
Deferred Tax Liabilities (Net)	160.19	825.55
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	11,024.65	11,603.57
2 Current Liabilities		
Current Financial Liabilities		
Borrowings, Current	11,377.09	2,598.25
(A) Borrowings from Banks	-	-
(B) Borrowings from Promoters	-	-
Trade Payable Non-Current	-	-
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	127.86	42.45
(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	1,805.10	2,297.71
Total Trade Payable	1,932.96	2,340.16
Other Current Financial Liabilities	155.15	121.09
Total Current Financial Liabilities	13,465.20	5,059.50
Other Current Liabilities	79.07	153.93
Provisions, Current	33.60	-
Current Tax Liabilities (Net)	121.52	601.34
Total Current Liabilities	13,699.39	5,814.77
Total Liabilities	24,724.04	17,418.34
Total Equity & Liabilities	82,007.75	39,405.14

Date: 29/May/2026
Place: Mumbai

For and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

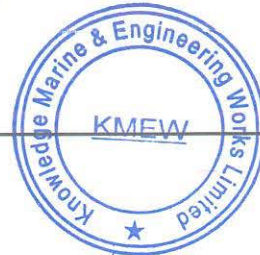
Kanak Kewatramani
Whole Time Director & CFO

**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED****CIN:- L74120MH2015PLC269596**Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071**AUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED MARCH 31, 2026****(Amount in Rs. in Lakhs)**

Sr. No.	PARTICULARS	CONSOLIDATED	
		Year ended on 31-Mar-2026	Year ended on 31-Mar-2025
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax & Extraordinary Items	7,875.18	6,219.49
	Adjustments for :		
	Depreciation	1,866.63	1,143.16
	Interest Income	(1,161.37)	(476.99)
	Finance Cost	1,490.54	978.78
	Sundry Balance Written Back	(391.24)	-
	Loss on Sale of Assets	5.08	1.05
	Operating Profit before Working Capital Changes	9,684.82	7,865.50
	Increase in other financial assets and loans	(27,197.41)	(4,268.70)
	(Increase)/Decrease in Other Current Assets	(523.89)	277.75
	Increase/Decrease in Trade Receivable	(482.56)	(2,871.62)
	Increase/Decrease in Inventory	(340.47)	23.85
	Increase / (decrease) in other financial liabilities	34.06	(34.57)
	Increase / (decrease) in other liabilities	(74.87)	127.98
	Other provisions	41.41	6.88
	Increase/Decrease In Trade Payables	(9.92)	1,109.63
	Cash generated from Operations	(18,868.83)	2,236.70
	Income Tax Refund	-	-
	Income Tax Paid	(1,171.41)	(290.15)
	Cash flow before Extraordinary Items	(20,040.24)	1,946.55
	Extraordinary items	-	-
	Net Cash flow from Operating Activities	(20,040.24)	1,946.55
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(11,906.33)	(10,116.59)
	Investment made in Fixed Deposit	303.33	3,062.76
	Proceeds from sale of Property, Plant and Equipment	2.00	-
	Interest Income	1,161.37	476.97
	Net Cash flow from / Used in Investing Activities	(10,439.63)	(6,576.86)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of Equity Shares	26,988.03	-
	Proceeds from issue of Convertible Warrants	370.24	-
	Proceeds from Borrowings	8,857.46	7,329.20
	Finance Cost	(1,490.54)	(978.78)
	Net Cash flow from / Used in Financing Activities	34,725.19	6,350.42
	Net Decrease / Increase in Cash or Cash Equivalents	4,245.32	1,720.11
	Opening Cash & Cash Equivalents	3,116.59	1,396.48
	Closing Cash & Cash Equivalents	7,361.91	3,116.59
	Cash & Cash Equivalents comprises :		
	Cash & Bank Balances as per BS	7,361.91	3,116.59

Date: 29/May/2026

Place: Mumbai

For and on behalf of Board of Directors
Knowledge Marine & Engineering Works Limited
Kanak Kewaramani
Whole Time Director & CFO
DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

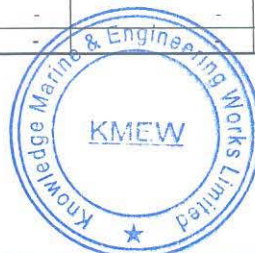
CIN - L74120MH2015PLC269596

Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071

**AUDITED CONSOLIDATED SEGMENT REPORTING
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Sr. No.	Particulars	Quarter Ended on			Year Ended on	
		31-Mar-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Segment Revenue					
	Dredging and Ancillary Services	6,832.27	6,343.36	3,636.30	19,350.31	11,823.10
	Ship Building and Repairing	1,126.25	2,658.10	-	5,326.13	-
	Bahrain	525.00	-	1,111.20	1,964.69	4,575.50
	Geographical - Dredging Services (Myanmar)	-	-	(0.00)	708.68	3,671.37
	Total	8,483.53	9,001.46	4,747.50	27,349.81	20,069.97
	Less: Inter Segment Revenue	(1,721.80)	-	-	(1,721.80)	-
	Add : Other Operating Income	-	-	-	-	-
	Revenue from Operations	6,761.73	9,001.46	4,747.50	25,628.01	20,069.97
2	Segment Results (EBIDTA)					
	Profit / Loss before tax and interest from each segment					
	Dredging and Ancillary Services	1,616.74	3,734.43	1,610.73	7,509.22	3,795.83
	Ship Building and Repairing	206.48	355.86	-	967.36	-
	Geographical - Dredging Services (Myanmar)	-	-	(45.07)	722.41	2,361.53
	Bahrain	345.42	(235.65)	368.91	475.82	1,665.74
	Other unallocable Income/Expense	(310.09)	-	-	-	-
	Total Segment Profit before Interest, Tax, Depreciation and Amortization	1,858.55	3,854.64	1,934.57	9,674.81	7,823.10
3	Segment Results (EBIT)					
	Dredging and Ancillary Services	1,211.84	3,348.98	1,353.52	6,086.68	2,614.56
	Ship Building and Repairing	211.33	355.86	-	967.21	-
	Geographical - Dredging Services (Myanmar)	236.46	-	(82.53)	356.00	2,211.69
	Bahrain	(260.19)	(236.46)	308.11	398.30	1,852.09
	Other unallocable Income/Expense	(309.27)	-	-	-	-
	Total Segment Profit before Interest & Tax	1,090.17	3,468.38	1,579.10	7,808.18	6,678.34
	(i) Finance Cost	414.83	330.37	258.02	1,490.54	978.79
	(ii) Interest Income	1,057.48	322.45	268.07	1,557.11	518.34
	(iii) Other Un-allocable Income/expense	0.12	0.10	-	0.43	1.60
	Profit Before Tax	1,732.95	3,460.56	1,367.72	7,875.17	6,219.49
	(i) Current Tax	288.76	174.35	196.30	630.31	1,024.07
	(ii) Deferred Tax	(908.76)	(3.30)	120.56	(665.63)	235.53
	Profit After Tax	2,352.95	3,289.51	1,050.85	7,910.49	4,959.89
	Share of Profit/ (Loss) of Associates and Joint Ventures	(268.02)	246.87	225.99	30.19	(20.68)
	Profit After Tax and share of Profit/ (Loss) of Associates and Joint Ventures	2,620.97	3,042.64	1,089.56	7,880.30	4,980.57
4	Segment Assets					
	Dredging and Ancillary Services	-	-	-	78,013.79	18,183.79
	Ship Building and Repairing	-	-	-	2,884.07	-
	Geographical - Dredging Services (Myanmar)	-	-	-	-	2,800.34
	Bahrain	-	-	-	2,960.92	7,152.77
	Total	-	-	-	83,858.77	28,136.90
	Others	-	-	-	-	-
	Less: Inter Segment Eliminations	-	-	-	1,851.02	-
	Net Segment Assets	-	-	-	82,007.75	28,136.90
	Add: Unallocable Assets	-	-	-	-	11,268.24
	Total Assets	-	-	-	82,007.75	39,405.14
5	Segment Liabilities					
	Dredging and Ancillary Services	-	-	-	76,663.79	11,523.89
	Ship Building and Repairing	-	-	-	4,234.07	-
	Geographical - Dredging Services (Myanmar)	-	-	-	-	229.04
	Bahrain	-	-	-	2,960.92	7,152.77
	Total	-	-	-	83,858.77	18,905.70
	Less: Inter Segment Eliminations	-	-	-	1,851.02	-
	Net Segment Liabilities	-	-	-	82,007.75	18,905.70
	Add: Unallocable Liabilities	-	-	-	-	20,499.44
	Total Liabilities	-	-	-	82,007.75	39,405.14

Date: 29/May/2026
Place: Mumbai



For and on behalf of Board of Directors
Knowledge Marine & Engineering Works Limited

Kanak Kewalramani
Kanak Kewalramani
Whole Time Director & CFO
DIN: 06678703

Independent Auditor's Report on the Quarter and Year to Date Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Knowledge Marine & Engineering Works Limited

Report on the audit of the Standalone Annual Financial Results

1. We have audited the accompanying Standalone Annual Financial Statements of Knowledge Marine & Engineering Works Limited (hereinafter referred to as "the Company") for the quarter ended 31st March 2026 and year to date results for the period from 1st April 2025 to 31st March, 2026, attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) ("Listing Regulations").

Opinion

2. In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in Emphasis of Matter below, the aforesaid financial statements for the year ended 31st March 2026
 - a. are presented in accordance with the requirements of the Listing Regulation 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, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the standalone annual 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 ('the ICAI') together with the ethical requirements that



are relevant to our audit of the financial statements 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.

Management's and Board of Directors' Responsibilities for the Financial Result

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors.

The Company's Management & Board of Directors are responsible for the preparation and presentation of these Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company 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. 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Standalone Annual Financial Results, the Management and 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.
6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditors Responsibilities for the Audit of the Standalone Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing 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 this Statement.

8. As part of audit 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 statements, 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 controls.
 - 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 financial statements on whether the company has adequate internal financial controls with reference to 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 management and Board of Directors.
 - Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements 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 auditor's 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on standalone financial results.
9. 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 audit.



10. 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 matter that may reasonably be thoughts to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone Annual Financial Results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

During the year, the Company has applied to NCLT for merger of two of its wholly owned subsidiaries namely Knowledge Infra Private Limited and Indian Ports Dredging private limited with appointed date being 1st April, 2026.

Emphasis of Matter

The Company had raised a claim of Rs.39.01 crores (incl. GST) in FY 2024-25 on Dredging Corporation of India (Main Contractor) with their principal employer being Department of Fisheries, Government of Gujarat. Out of the above, the company received Rs.14.13 crores in FY 2024-25, with balance of Rs.24.89 crores outstanding for more than one year as on 31st March 2026. Management is confident of recovering the same from Dredging Corporation of India due to receipt of Rs.8.60 crores in the current year and is hopeful of receiving the balance amount in the due course. Hence no provision is considered as on 31st March 2026.

Our conclusion on the Statement is not modified in respect of the above matters.

For **L K J And Associates LLP**

Chartered Accountants

FRN – 105662W/100174W



Richa Kapasi

Partner

Mem No. 138471



Date – 29th May 2026

Place – Mumbai

UDIN - 26138471PHBIIQ8933



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN:- L74120MH2015PLC269596

Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,

Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071

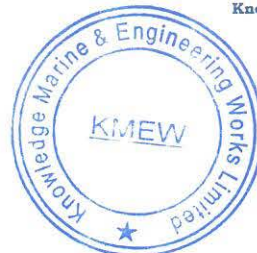
**AUDITED STANDALONE FINANCIALS RESULTS
FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026**

(Amount in Rs. in Lakhs Except EPS and No. of Shares)

Sr. No.	PARTICULARS	STANDALONE				
		Quarter Ended on			Year Ended on	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	INCOME					
	(a) Revenue from operations	6,216.74	8,250.16	3,643.87	22,537.81	14,922.07
	(b) Other Income	1,430.56	318.78	276.07	1,866.05	549.38
	Total Revenue	7,647.30	8,568.94	3,919.94	24,403.86	15,471.45
2	Expenses					
	(a) Cost of Operating Expenses	3,046.20	4,146.35	1,568.39	11,208.01	7,489.32
	(b) Employees Benefit Expenses	228.56	319.73	176.26	939.46	543.01
	(c) Finance Cost	442.91	330.33	188.96	1,373.18	663.86
	(d) Depreciation and Amortisation Expenses	670.71	377.03	229.57	1,669.50	819.87
	(e) Other Expenses	695.83	375.44	561.09	1,514.66	1,194.35
	Total Expenses	5,084.22	5,548.88	2,724.27	16,704.83	10,710.41
3	Total Profit / Loss before exceptional items and tax (1-2)	2,563.08	3,020.06	1,195.67	7,699.03	4,761.04
4	Exceptional Items/Prior Period items	-	-	-	-	-
5	Total Profit/Loss from Ordinary activities before tax (3-4)	2,563.08	3,020.06	1,195.67	7,699.03	4,761.04
6	Tax expense					
	(a) Current tax	389.12	-	209.26	542.95	1,021.56
	(b) Deferred tax	(887.57)	-	123.02	(638.43)	241.53
	Total tax expenses	(498.45)	-	332.28	(95.48)	1,263.10
7	Total Profit/Loss from Ordinary activities after tax (5-6)	3,061.53	3,020.06	863.39	7,794.51	3,497.94
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-
9	Net Profit/Loss for the period from continuing operations (7-8)	3,061.53	3,020.06	863.39	7,794.51	3,497.94
10	Profit/Loss for the period from discontinuing operations	-	-	-	-	-
11	Tax Expenses of discontinuing operations	-	-	-	-	-
12	Net Profit/Loss for the period from discontinuing operations (10-11)	-	-	-	-	-
13	Profit/loss for the period (9+12)	3,061.53	3,020.06	863.39	7,794.51	3,497.94
14	Other Comprehensive Income					
(a)	(i) item that will not be reclassified to profit and loss	0.10	0.10	0.18	0.40	0.46
	(ii) Income tax effecton above	(0.10)	-	-	(0.10)	(0.12)
(b)	(i) item that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax effecton above	-	-	-	-	-
15	Parent Compnay Equity Share	-	-	-	-	-
16	Non Controlling Interest	-	-	-	-	-
17	Net Profit/Loss after taxes, minority interest	3,061.54	3,020.16	863.57	7,794.81	3,498.29
18	Details of Equity Share Capital					
	(a) No. of Equity Shares	24,444,108	24,444,108	10,801,000	24,444,108	10,801,000
	(b) Amount of Equity Share (Face Value of Rs. 5/- each)	1,222.21	1,222.21	1,080.10	1,222.21	1,080.10
19	Other Equity	-	-	-	-	18,288.44
20	Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.5 each					
	(a) Basic	12.52	13.25	8.00	34.10	16.19
	(b) Diluted	12.45	13.22	8.00	34.03	16.19

Date: 29/May/2026
Place: Mumbai

For and on behalf of Board of Directors
Knowledge Marine & Engineering Works Limited



Kanak Kewalramani
Kanak Kewalramani
Whole Time Director & CFO
DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN:- L74120MH2015PLC269596

Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai - 400 071

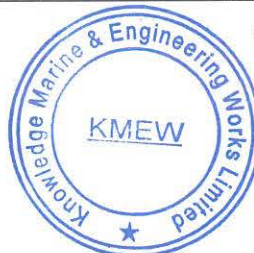
**AUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES
AS AT MARCH 31, 2026**

(Amount in Rs. in Lakhs)

PARTICULARS	STANDALONE	
	Year ended on 31-Mar-2026	Year ended on 31-Mar-2025
	Audited	Audited
I Assets		
1 Non-Current Assets		
Property, Plant and Equipment	21,269.94	11,969.71
Capital Work-in-progress	9,915.95	5,015.40
Goodwill	-	-
Other Intangible Assets	1.95	2.24
Intangible Assets under Development	-	-
Biological Assets other than bearer plants	-	-
Investment accounted for using equity method	-	-
Total Non-Current Assets	31,187.84	16,987.35
Non-Current Financial Assets		
Non-Current Investments	317.56	119.74
Trade Receivables, Non Current	-	-
Loans, Non-Current	-	-
Other non-current financial assets	34,288.35	6,817.38
Total Non-Current Financial Assets	34,605.91	6,937.12
Non-Current Tax Assets (Net)	18.47	1.11
Other non-current assets	1,801.38	2.30
Total Non-Current Assets	67,613.60	23,927.89
2 Current Assets		
Inventories	81.20	97.81
Current Financial Assets	-	-
Current Investments	-	-
Trade Receivables, Current	5,746.20	4,841.92
Cash & Cash Equivalents	4,039.65	2,299.44
Bank Balance Other than Cash & Cash Equivalents	129.93	327.96
Loans, Current	-	558.62
Other Current Financial Assets	146.28	428.48
Total Current Financial Assets	10,143.25	8,554.24
Current Tax Assets (Net)	-	-
Other Current Assets	496.21	117.67
Total Current Assets	10,639.47	8,671.91
Total Assets	78,253.07	32,599.80
II EQUITY & LIABILITIES		
1 Equity		
Equity Attributable to Owners of Parents		
Equity Share Capital	1,222.21	1,080.10
Other Equity	53,299.72	18,288.75
Total Equity Attributable to Owners of Parents	54,521.93	19,368.85
Non-Controlling Interest	-	-
Total Equity	54,521.93	19,368.85
2 Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
Borrowings, Non-current	10,828.66	6,756.91
Trade Payable Non-Current	-	-
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-
(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	-	-
Total Trade Payable	-	-
Other Non-Current Financial Liabilities	-	-
Total Non-Current Financial Liabilities	10,828.66	6,756.91
Provisions, Non-Current	35.83	24.69
Deferred Tax Liabilities (Net)	146.98	785.41
Deferred Government Grants, Non-Current (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	11,011.47	7,567.00
2 Current Liabilities		
Current Financial Liabilities		
Borrowings, Current	11,377.09	2,598.25
Trade Payable, Current		
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	59.79	42.45
(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	940.93	2,149.97
Total Trade Payable	1,000.72	2,192.42
Other Current Financial Liabilities	155.15	121.09
Total Current Financial Liabilities	12,532.96	4,911.76
Other Current Liabilities	69.53	150.02
Provisions, Current	33.12	3.32
Current Tax Liabilities (Net)	84.07	598.84
Deferred Government Grants (Current)	-	-
Total Current Liabilities	12,719.68	5,663.94
Total Liabilities	23,731.14	13,230.95
Total Equity & Liabilities	78,253.07	32,599.80

Date: 29/May/2026
Place: Mumbai

For and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

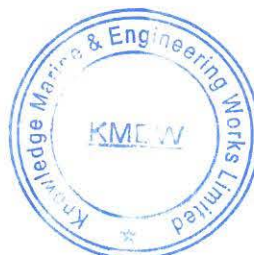


Kajal K. Palramani
Whole Time Director & CFO
DIR: 06678703

**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED****CIN:- L74120MH2015PLC269596**Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071**AUDITED STANDALONE CASH FLOW STATEMENT
FOR THE YEAR ENDED MARCH 31, 2026**

(Amount in Rs. in Lakhs)

PARTICULARS	STANDALONE	
	Year ended on 31-Mar-2026	Year ended on 31-Mar-2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extraordinary Items	7,699.03	4,761.03
Adjustments for :	-	-
Depreciation	1,669.50	819.87
Interest Income	(1,440.87)	(505.55)
Finance Cost	1,373.18	663.86
Sundry Assets Written Back	(391.24)	-
Foreign Exchange Gain and Loss	-	-
Loss on sale of property, plant and equipment	3.38	-
Operating Profit before Working Capital Changes	8,912.99	5,739.22
(Increase)/Decrease in Other Current Assets	(2,177.61)	128.48
Increase/Decrease in Provisions	-	-
Increase/Decrease in Trade Receivable	(904.27)	(2,127.60)
Increase/Decrease in Inventory	16.62	(29.67)
Increase/Decrease in Other Financial Assets	(26,630.14)	(1,007.16)
Increase/Decrease in Other Liabilities	(80.49)	134.91
Increase/Decrease in Other Financial Liabilities	34.05	(27.94)
Increase/Decrease In Trade Payables	(805.26)	1,443.67
Adjustments for :		
Long Term Provisions		
Other Provisions	40.94	5.63
Cash generated from Operations	(21,593.18)	4,259.54
Income Tax Refund	-	-
Income Tax Paid	(1,075.07)	(634.98)
Cash flow before Extraordinary Items	-	-
Extraordinary items	-	-
Net Cash flow from Operating Activities	(22,668.25)	3,624.56
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment made in Unquoted Shares/FD	198.02	(327.98)
Increase in Capital Work-in-Progress	-	-
Investment made in Non Current Assets	-	-
Investment in Subsidiary	(197.82)	0.01
Interest Income	1,440.87	505.55
Proceeds from sale of Property Plant Equipment	2.00	-
Purchase of Property Plant Equipment (including Capital work-in progress and Capital Advances)	(15,870.29)	(10,112.01)
Net Cash flow from / Used in Investing Activities	(14,427.21)	(9,934.44)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Borrowings	12,850.58	8,370.25
Proceeds from issue of equity shared	26,988.03	-
Increase/Decrease in Long Term Borrowings	-	-
Proceeds from issue of convertible warrants	370.24	-
Finance Cost	(1,373.18)	(663.86)
Net Cash flow from / Used in Financing Activities	38,835.66	7,706.39
Net Decrease / Increase in Cash or Cash Equivalents	1,740.20	1,396.51
Opening Cash & Cash Equivalents	2,299.44	902.93
Closing Cash & Cash Equivalents	4,039.65	2,299.44
Cash & Cash Equivalents comprises :	-	-
Cash & Bank Balances as per Balance Sheet	4,039.65	2,299.44

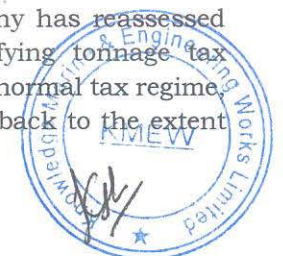
For and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITEDDate: 29/May/2026
Place: Mumbai
Kanak Kewalramani
Whole Time Director & CFO
DIN: 06678703

**KMEW****KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED****CIN: L74120MH2015PLC269596****NOTES TO STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS**

1. The above Audited financial results for the quarter and financial year ended on 31st March, 2026 were reviewed and recommended by the Audit Committee of the Company and the same were approved by the Board of Director of the Company at their respective meeting held on 29th May, 2026.
2. The financial results of the Company have been prepared in accordance with the Indian Accounting Standard ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with (Indian Accounting Standards) rules, 2015 as amended.
3. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures of the financial year ended March 31, 2026 and the publishing figures of the year to date (nine months) ended December 31, 2025 which were subject to limited review report.
4. The Statutory Auditors have provided Standalone and Consolidated Audit Reports for the quarter and year ended March 31, 2025 with unmodified option.
5. The Consolidated financial results are prepared in accordance with the principles and procedures as set out in Ind AS 110, notified by Ministry of Corporate Affairs. The consolidated financial results of the Company include its five subsidiaries and one associate Companies i.e., Indian Ports Dredging Private Limited, Knowledge Infra Ports Private Limited, Knowledge Shipyard Private Limited (Formerly known as Kamal Marine & Engineering Works Private Limited), Knowledge Dredging Co. W.L.L., Knowledge Marine Co. W.L.L. (Wholly Owned Subsidiary Companies) and, KMEW Offshore Private Limited (Associate Company) (hereinafter referred to as "Group") combined on a line-by-line basis by adding together the income and expenses eliminating intra-company balances and transactions and resulting unrealized gains/losses. The Consolidate financial results are prepared applying uniform accounting policies.
6. The Company has started its operations in India, Myanmar and Bahrain during the financial year ended March 31, 2024. Further company is also generating revenue through two different segments one being Dredging and Chartering of Marine Crafts and other being Ship Building. Therefore, the Company falls under Geographical/sector wise segment wise reporting in terms of Indian Account Standard-108 and the same is reported in the consolidated and standalone financials results of the Company. Further, Company has also provided business segment reporting. Segment Revenue and Results represent amounts identifiable to each of the segments. Other "unallocable expenditure net of unallocable income" mainly includes interest income, expenses on common services not directly identifiable to individual segments and corporate expenses.
7. The Company have received an approval from the Joint Commissioner of Income Tax, Mumbai under section 115VP (3) of the Income Tax Act for exercising option for Tonnage Tax Scheme. According to the order, the said approval is effective for a period of 10 years beginning from A.Y. 2026-27. Hence, the Company has opted for the Tonnage Tax Scheme under Chapter XII-G of the Income-tax Act, 1961, in respect of its qualifying shipping activities. Under this scheme, income from qualifying ships is computed on a presumptive basis with reference to the net tonnage of the vessels operated, and not on the basis of actual profits.

Accordingly, the tax liability in respect of such qualifying shipping activities is determined as per the provisions of the Tonnage Tax Scheme and provision for net liability has been considered as on 31st March, 2026.

In accordance with the requirements of Ind AS 12 – *Income Taxes*, the Company has reassessed deferred tax balances relating to temporary differences attributable to qualifying tonnage tax activities. Since such temporary differences are not expected to reverse under the normal tax regime, the deferred tax liability recognised in earlier years has been reversed / written back to the extent considered appropriate.





KMEW

KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN: L74120MH2015PLC269596

Consequently, the Statement of Profit and Loss for the year includes a deferred tax credit arising on account of the aforesaid reassessment.

8. The Company at its Board meeting held on September 17, 2025 has announced to raise the funds via Preferential Issue aggregating to Rs. 284.81 Crores. The said Preferential Issue is combination of Equity Shares of Rs. 10/- each and Warrants Convertible into Equity Shares of Rs. 10/- each wherein the Promoter Group is infusing approx. Rs. 15 Crores against the issuance of Warrants convertible into Equity Shares and Balance Approx. Rs. 270 Crores is being raised through issuance of Equity Shares. The entire funds of Rs. 270 Crores and 25% of the warrants is received by the company as on 30th October, 2025.
9. The Board of directors at its meeting held on November 14th, 2025, have fixed December 22nd, 2025, as the "Record Date" for determining entitlement of Equity Shareholders for the purpose of sub-division/ split of existing Equity Shares of the Company such that 1 (one) equity share having face value of Rs. 10/- (Rupees ten only) each, fully paid-up, will be sub-divided into 2 (Two) equity shares having face value of Rs. 5/- (Rupee Five only) each, fully paid-up, ranking pari-passu in all respects. The Authorized share capital and paid-up capital of the Company have been subdivided into Equity shares of face value Rs. 5/- each.
10. The Government of India has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 ("Labour Codes") with effect from 21st November, 2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things, introduced changes including a uniform definition of wages and enhanced benefits relating to leave. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed the impact of these regulatory changes towards additional Gratuity and Leave Travel Allowances and has recognized a charge of ₹ 35.62 Lakhs, classified appropriately in the financial results for the quarter ended 31st March, 2026 and year ended 31st March, 2026.
11. The Board of Directors in its meeting held on January 30th, 2026 has approved a Scheme of Amalgamation ("the Original Scheme") for merger of Indian Ports Dredging Private Limited and Knowledge Infra Ports Private Limited. An application for the said merger is also filed by the Company with NCLT.
12. The previous year figures have been restated/regrouped/reclassified, wherever necessary, in order to make them comparable.
13. The Earning per share (EPS) of the Company have been annualized and comparative periods have been adjusted/restated appropriately by taking into consideration the stock split.

**For and on behalf of the Board of Directors
Knowledge Marine & Engineering Works Limited**


Kanak Kewatramani
Whole Time Director & CFO
DIN: 06678703
Place: Mumbai
Date: 29/05/2026





KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED
Ship Builders, Repairers, Charterers and Marine Contractors
CIN: L74120MH2015PLC269596



Date: May 29, 2026

To,
Listing Department
BSE Limited
P. J. Towers,
Dalal Street, Fort
Mumbai- 400001

Listing & Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Dear Sir/Ma'am,

Scrip Code	Symbol	ISIN
543273	KMEW	INEOCJD01029

Sub: Declaration under Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations")

Pursuant to provisions of Regulation 33(3)(d) of the Listing Regulations, we hereby confirm that M/s. L K J & Associates LLP, Chartered Accountants (Registration No. 105662W/100174W), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion in respect of the Annual Standalone and Consolidated Audited Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the above on record and oblige.

Thanking You,

Yours Faithfully,

For **Knowledge Marine & Engineering Works Limited**

Kanak Kewalramani
Whole-time Director & CFO
DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED
Ship Builders, Repairers, Charterers and Marine Contractors
CIN: L74120MH2015PLC269596



Date: May 29, 2026

To,
Listing Department
BSE Limited
P. J. Towers,
Dalal Street, Fort
Mumbai- 400001

Listing & Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Dear Sir/Ma'am,

Script Code	Symbol	ISIN
543273	KMEW	INEOCJD01029

Sub: Declaration under Regulation 33 (2) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, (“Listing Regulations”)

Pursuant to provisions of Regulation 33(2) of the Listing Regulations, we hereby confirm and declare that the financial statements (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026 do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contained therein misleading.

Kindly take the above on record and oblige.

Thanking You,

Yours Faithfully,

For **Knowledge Marine & Engineering Works Limited**

Kanak Kewalramani
Whole-time Director & CFO
DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Annexure – B

Disclosure of details as required under the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023 and last updated on January 30, 2026

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of M/s M S K A & Associates LLP (<i>Formerly known as M/s. M S K A & Associates</i>) Chartered Accountants, (Registration Number: 105047W) as Statutory Auditors of the Company.
2.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment/reappointment;	Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held on May 29, 2026 has approved the appointment of M/s M S K A & Associates LLP (<i>Formerly known as M S K A & Associates</i>) Chartered Accountants, (Registration Number: 105047W) as the Statutory Auditors of the Company for a term of five years, commencing from the conclusion of the 11 th AGM till the conclusion of 16 th AGM, subject to the approval of the shareholders of the Company.
3.	Brief profile (in case of appointment);	M/s M S K A & Associates LLP, (<i>Formerly known as M S K A & Associates</i>) Chartered Accountants (ICAI Firm Registration No. 105047W), is established in 1978, M S K A & Associates LLP is an Indian partnership firm registered with the Institute of Chartered Accountants of India (ICAI) and the US Public Company Accountancy Oversight Board (PCAOB) having offices across 11 cities in India at Mumbai, Gurugram, Chandigarh, Kolkata, Ahmedabad, Chennai, Goa, Pune, Bengaluru, Kochi and Hyderabad. The audit firm has a valid peer review certificate. The Firm primarily provides audit and assurance services, tax and advisory services, to its clients. The Firm's Audit and Assurance practice has

Regd. Office: Unit No 706-707, The Epicentre, W. T. Patil Marg, Off Eastern Freeway,
BEST Colony, Near Shivaji Chowk, Chembur, Mumbai - 400 071
Phone: 022 - 35374606 E-mail: info@kmew.in, Website: www.kmew.in
Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01029)



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



		significant experience across various industries, markets and geographies
4.	Disclosure of relationships between director (In case of appointment of director)	Not Applicable

