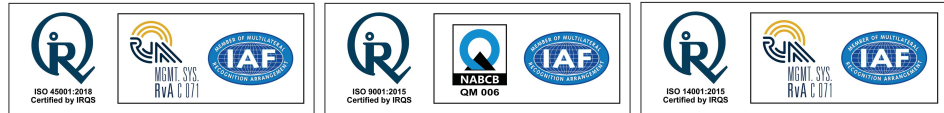




KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref: KMEW/SE/Reg-30/2025-26/35

Date: November 14, 2025

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

Dear Sir/Ma'am,

Scrip Code	Symbol	ISIN
543273	KMEW	INE0CJD01011

Sub: Outcome of Board Meeting held on Friday, November 14, 2025

In continuance to our letter dated November 07, 2025 and pursuant to Regulation 30 & 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended ("Listing Regulations") we hereby inform you that the Board of Directors of Knowledge Marine & Engineering Works Limited (the "Company") at their meeting held on Friday, November 14, 2025, *inter-alia*, has considered and approved the following:

- Approval of Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2025. The copy of Un-Audited Standalone and Consolidated Financial Results with Limited Review Report provided by Auditor is attached herewith as **"Annexure A"**;
- Appointment of Mr. Hemant Kumar Sibal (DIN: 11300312) as Non-Executive Director of the Company, subject to approval of Shareholders, the particulars of appointment of Mr. Sibal is attached herewith as **"Annexure – B"**;
- Approval of Notice of Postal Ballot

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

Phone: 022 - 35398686 | E-mail: info@kmew.in | Website: www.kmew.in

Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01011)



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



- **Fixation of Record Date for Sub-division of Equity Shares**

Pursuant to Regulation 42 of the Listing Regulation, we wish to inform you that the Company has fixed Monday, December 22, 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. Details of Sub-division of Equity Shares are attached herewith for easy reference. The details of sub-division of Equity Shares are attached herewith as “**Annexure – C**”

- **Re-appointment of M/s RSSA & Associates as an Internal Auditor for the FY 2025-26**

Re-appointment of M/s. RSSA & Associates, Chartered Accountants, Mumbai as an Internal Auditor of the Company for the Financial year ending March 31, 2026. (Brief Details of Re-appointment of Internal Auditor is attached herewith as “**Annexure – D**”

The details and information as required under Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached herewith.

The meeting commenced at 05:00 p.m. (IST) and concluded at 06:10 p.m. (IST).

The above information is being made available on the Company’s website at www.kmew.in.

You are requested to kindly take the same on your record.

Thanking You,

Yours Faithfully,

For **Knowledge Marine & Engineering Works Limited**

Avdhoot Kotwal

Company Secretary & Compliance Officer

Encl.: a/a



Independent Auditor's Review Report on the quarterly and half yearly Unaudited Consolidated 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

Knowledge Marine & Engineering Works Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s Knowledge Marine & Engineering Works Limited** (The Company) for the quarter and half year ended on 30th September 2025, (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ('the Regulation') as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial reporting" notified under section 133 of the Companies Act, 2013 (the 'Act') as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. 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 Standards 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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.



4. Based on our review conducted as stated above, except for the effects/possible effects of our observations stated in the Emphasis of Matter below, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited Financial Results read with notes thereon, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

Company as a sub-contractor has raised invoices for certain dues to be recovered from the main contractor (Dredging Corporation of India, DCI). Main Contractor in turn has raised invoices for the same dues to its Principal employer (Department of Fisheries, Government of Gujarat, DOF). The main contractor has made the partial payment of Rs.14.13 crores after receiving the same from the principal employer and the balance outstanding due from main contractor as on 30th September 2025 is Rs.24.88 crores which will be paid once the principal employer releases the same to the main contractor. Management is confident of recovering the same basis the communication of the main contractor with the principal employer, hence no provision is considered as on 30th September 2025.

6. Other matters

The Statement includes the results of its group companies :-

- a) Knowledge dredging Co. W.L.L. (subsidiary Company)
- b) Knowledge Marine Co. W.L.L. (wholly owned subsidiary Company)
- c) Knowledge Infra Ports Private Limited (Subsidiary Company)
- d) Indian Ports Dredging Private Limited (Subsidiary Company)
- e) KMEW Offshore Private Limited (Associate Company)
- f) Kamal Marine & Engineering Works Private Limited (acquired as on 6th August 2025)

We did not audit the interim financial statements of "Knowledge Marine Co. W.L.L & Knowledge Dredging Co. W.L.L." subsidiaries included in the consolidated financial results, whose financial statements reflect total revenue is Rs.362.68 lacs and Rs.1802.37 lacs and net profit after tax is Rs.340.72 lacs and Rs.771.48 lacs (before eliminating inter-company transactions) for the quarter and half year ended September 30, 2025, respectively, as considered in the statement. The interim financial statement of the said Companies has been prepared in accordance with generally accepted accounting principles applicable to the Company in Bahrain which have been reviewed by the

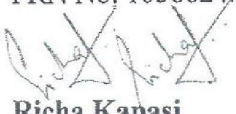


auditor of the said Company and whose report has been furnished to us by the management. Our conclusion in so far as it relates to the amounts and disclosures included in respect of said subsidiary, is based solely on the review reports of the other auditors and management certification and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial results of one new acquired subsidiary - Kamal Marine & Engineering Works Private Limited which has not been reviewed by their respective auditor, whose interim financial information as provided by the management duly certified, reflect total Revenue from operation of Rs.5.16 crores, total net profit after tax of Rs.1.52 crores (before eliminating inter group transactions) for the period from 6th August 2025, to September 30, 2025, as considered in the statement. According to the information and explanations given to us by the Management, this interim financial information are not material to the Company.

Our conclusion 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 the other auditors and the financial Results/financial information certified by the Board of Directors.

For **LKJ & Associates LLP**
FRN No, 105662W/W100174


Richa Kapasi

Partner

Membership No. 138471

UDIN – 25138471BMULAD5253

Place – Mumbai

Date – 14th November 2025



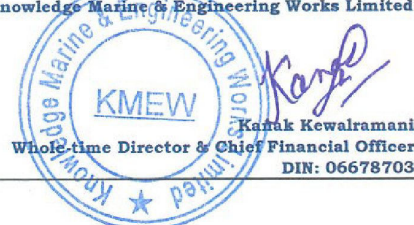
**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

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**UN-AUDITED CONSOLIDATED FINANCIALS RESULTS
FOR THE QUARTER AND HALF-YEAR ENDED ON SEPTEMBER 30, 2025**

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

Sr. No.	PARTICULARS	CONSOLIDATED					
		Quarter Ended on			Six Months Ended on		Year Ended on
		30-Sep-25 Un-Audited	30-Jun-25 Un-Audited	30-Sep-24 Un-Audited	30-Sep-25 Un-Audited	30-Sep-24 Un-Audited	31-Mar-25 Audited
1	INCOME						
	(a) Revenue from operations	5,017.36	4,847.44	5,248.17	9,864.80	9,562.44	20,070.67
	(b) Other Income	121.32	55.85	113.58	177.17	156.10	520.19
	Total Revenue	5,138.68	4,903.29	5,361.75	10,041.97	9,718.55	20,590.85
2	Expenses						
	(a) Cost of Operating Expenses	2,537.82	2,277.86	2,654.60	4,815.68	4,809.41	9,509.84
	(b) Employees Benefit Expenses	213.46	203.84	153.29	417.29	306.90	696.33
	(c) Finance Cost	379.81	365.53	219.42	745.34	384.54	978.79
	(d) Depreciation and Amortisation Expenses	369.15	342.53	264.45	711.68	528.17	1,143.17
	(e) Other Expenses	268.59	371.78	336.59	640.37	760.15	2,042.99
	Total Expenses	3,768.83	3,561.53	3,628.35	7,330.36	6,789.17	14,371.12
3	Total Profit / Loss before exceptional items and tax (1-2)	1,369.85	1,341.76	1,733.40	2,711.61	2,929.38	6,219.73
4	Exceptional Items/Prior Period items	-	-	-	-	-	-
5	Total Profit/Loss from Ordinary activities before tax (3-4)	1,369.85	1,341.76	1,733.40	2,711.61	2,929.38	6,219.73
6	Tax expense						
	(a) Current tax	13.04	154.16	413.02	167.20	551.90	1,024.07
	(b) Deferred tax	167.29	79.13	17.29	246.42	30.57	235.53
	Total tax expenses	180.34	233.29	430.31	413.63	582.47	1,259.60
7	Total Profit/Loss from Ordinary activities after tax (5-6)	1,189.52	1,108.47	1,303.09	2,297.98	2,346.91	4,960.13
8	Extraordinary Expenses (net of taxes)		-				
9	Net Profit/Loss for the period from continuing operations (7-8)	1,189.52	1,108.47	1,303.09	2,297.98	2,346.91	4,960.13
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)	1,189.52	1,108.47	1,303.09	2,297.98	2,346.91	4,960.13
14	Other Comprehensive Income						
	(a) (i) item that will not be reclassified to profit and loss	0.10	0.10	0.20	0.20	0.22	0.51
	(ii) Income tax effect on above	-	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-	-
15	Parent Company Equity Share	120.09	483.82	338.11	603.91	657.97	1,483.34
16	Non Controlling Interest	69.49	(18.15)	46.36	51.34	60.61	(20.68)
17	Net Profit/Loss after taxes, minority interest	1,120.13	1,126.72	1,256.93	2,246.85	2,286.52	4,981.32
18	Details of Equity Share Capital						
	(a) No. of Equity Shares	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000
	(b) Amount of Equity Share (Face Value of Rs. 10 each)	1,080.10	1,080.10	1,080.10	1,080.10	1,080.10	1,080.10
19	Other Equity	-	-	-	-	-	20,665.04
20	Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each						
	(a) Basic	10.37	10.43	11.64	20.80	21.17	46.12
	(b) Diluted	10.37	10.43	11.64	20.80	21.17	46.12

Date: 14/Nov/2025
Place: MumbaiFor and on behalf of Board of Directors
Knowledge Marine & Engineering Works Limited


Karak Kewalramani
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

UN-AUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Amount in Rs in Lakhs)

PARTICULARS	CONSOLIDATED	
	Half-Year ended on 30-Sept-2025	Year ended on 31-Mar-2025
	Un-Audited	Audited
I Assets		
1 Non-Current Assets		
Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	18,971.33	15,926.31
Capital Work-in-progress	2,703.21	5,015.40
Goodwill	56.00	0.09
Intangible Assets	2.25	2.24
Total Non-Current Assets	21,732.78	20,944.04
Non-Current Financial Assets		
Non-Current Investments	4,632.88	6,034.48
Trade Receivables, Non Current	2,488.62	-
Loans, Non-Current	-	-
Other non-current financial assets	30.14	2.86
Total Non-Current Financial Assets	7,151.64	6,037.34
Deferred tax assets (Net)	-	-
Other non-current assets	-	0.58
Total Non-Current Assets	7,151.64	6,037.93
2 Current Assets		
Inventories	39.66	97.81
Current Financial Assets	-	-
Current Investments	-	-
Trade Receivables, Current	7,678.52	7,192.85
Cash & Cash Equivalents	1,767.08	1,266.02
Bank Balance Other than Cash & Cash Equivalents	3,241.79	3,231.29
Loans, Current	617.77	0.39
Other Current Financial Assets	994.20	428.19
Total Current Financial Assets	14,339.03	12,216.55
Current Tax Assets (Net)	-	-
Other Current Assets	-	674.20
Total Current Assets	14,339.03	12,890.75
Total Assets	43,223.45	39,872.72
II EQUITY & LIABILITIES		
1 Equity		
Equity Attributable to Owners of Parents		
Equity Share Capital	1,080.10	1,080.10
Other Equity	22,898.82	20,665.04
Total Equity Attributable to Owners of Parents	23,978.92	21,745.14
Non-Controlling Interest	282.00	243.41
Total Equity	24,260.92	21,988.55
2 Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
Borrowings, Non-current	8,740.69	6,756.90
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	8,740.69	6,756.90
Provisions, Non-Current	32.32	28.00
Deferred Tax Liabilities (Net)	1,071.98	825.55
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	9,844.99	7,610.45
2 Current Liabilities		
Current Financial Liabilities		
Borrowings, Current	-	-
(A) Borrowings from Banks	3,726.18	6,591.09
(B) Borrowings from Promoters	2,101.56	-
Trade Payable, Current	-	-
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	114.55	43.33
(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	1,624.27	2,255.01
Total Trade Payable	1,738.82	2,298.34
Other Current Financial Liabilities	-	-
Total Current Financial Liabilities	7,566.56	8,889.43
Other Current Liabilities	-	-
Provisions, Current	550.53	315.38
Current Tax Liabilities (Net)	1,000.46	1,068.91
Total Current Liabilities	9,117.55	10,273.72
Total Liabilities	18,962.54	17,884.17
Total Equity & Liabilities	43,223.45	39,872.72

Date: 14/Nov/2025

Place: Mumbai

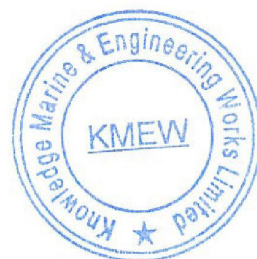
For and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITEDKanak Kowduramani
Whole Time Director & CFO
DIN: 06678703**Notes:-**

1 During the period, the vessel River Pearl 18, owned by the wholly-owned foreign subsidiary Knowledge Marine Co. WLL (KM) and deployed in Bahrain, was sold and transferred to Knowledge Marine & Engineering Works Limited (KMEW), India in July 2025. The transfer was undertaken considering better operational opportunities and the immediate requirement of the vessel for projects awarded in India. The vessel is a specialised custom-built asset, making it more suitable and efficient for execution of the ongoing and upcoming domestic projects.

2 The asset River Pearl 18 has been sold at an arm's length price by Knowledge Marine Co. WLL (KM), Bahrain to Knowledge Marine & Engineering Works Limited (KMEW), India. The difference between the book value and the arm's length price of the vessel has been recorded as "Profit on Sale of Asset" in the books of KM amounting to Rs. 295.15 Lakhs.

However, in the Consolidated Statement of Profit and Loss, the said profit has not been recognised, and the carrying value of the asset has been reduced by an equivalent amount. This adjustment has been made in accordance with the requirements of Ind AS 110 - Consolidated Financial Statements, which mandates the elimination of unrealised profits arising from intra-group transactions during consolidation.

3 The reduction in Trade Payables and Borrowings in the Consolidated Financial Statements as compared to the Standalone Financial Statements is due to the elimination of intra-group balances in accordance with Ind AS 110 - Consolidated Financial Statements. The balances pertain to (i) purchase of the vessel River Pearl 18 from Knowledge Marine Co. WLL, Bahrain amounting to Rs. 3,919.79 Lakhs, and (ii) loan advanced by KMEW to the subsidiary amounting to Rs. 3,909 Lakhs. These balances have been offset during consolidation. Disclosures relating to these transactions are made in accordance with Ind AS 24 - Related Party Disclosures.



**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

**UN-AUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025**

(Amount in Rs. in Lakhs)

Sr. No.	PARTICULARS	CONSOLIDATED	
		Half-Year ended on 30-Sept-2025	Year ended on 31-Mar-2025
		Un-Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax & Extraordinary Items	2,711.61	6,220.24
	Adjustments for :	-	-
	Depreciation	711.69	1,143.17
	Interest Income	(120.69)	(520.19)
	Finance Cost	734.41	978.79
	Transaction IND Provision	(0.01)	-
	Foreign Exchange Gain and Loss	(49.55)	(40.69)
	Sundry Balance Written Back	-	-
	Profit on Sale of Assets	(295.15)	1.05
	Rates & Taxes	-	183.57
	Discount	-	-
	Transition Adjustment	(0.53)	58.13
	Provision For Gratuity Expenses	4.32	6.89
	Operating Profit before Working Capital Changes	3,696.08	8,030.96
	(Increase)/Decrease in Other Current Assets	(3,598.82)	820.56
	(Increase)/Decrease in Other Financial Assets	(303.49)	-
	Increase/Decrease in Short Term Advances	(172.50)	3.58
	Increase/Decrease in Trade Receivable	(6,872.60)	(2,872.32)
	Increase/Decrease in Inventory	58.15	23.84
	Increase/Decrease In Current Investment	(3.27)	(395.71)
	Increase/Decrease in Short Term Provisions	489.59	220.58
	Increase/Decrease in Current Liabilities	1.07	(104.78)
	Increase/Decrease In Trade Payables	3,097.17	1,081.29
	Adjustments for :		
	Long Term Provisions	-	-
	Other Provisions	-	-
	Cash generated from Operations	(3,608.62)	6,808.00
	Income Tax Refund	-	-
	Income Tax Paid	(166.87)	(1,024.07)
	Cash flow before Extraordinary Items	-	-
	Extraordinary items	-	-
	Net Cash flow from Operating Activities	(3,775.49)	5,783.93
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Increase in Fixed Assets	149.96	(6,306.81)
	Investment made in Unquoted Shares/FD	1,254.18	(3,094.47)
	Increase in Capital Work-in-Progress	(1,307.64)	(3,815.18)
	Interest on FD	120.69	520.19
	Net Cash flow from / Used in Investing Activities	217.19	(12,696.27)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/Decrease in Short Term Borrowings	6,813.94	4,746.41
	Increase in Paid up Capital	-	-
	Increase/Decrease in Long Term Borrowings	(2,009.34)	2,582.11
	Increase in Share Security Premium	(12.00)	-
	Finance Cost	(734.41)	(978.79)
	Net Cash flow from / Used in Financing Activities	4,058.20	6,349.73
	Net Decrease / Increase in Cash or Cash Equivalents	499.89	(562.61)
	Opening Cash & Cash Equivalents	4,508.98	5,059.92
	Closing Cash & Cash Equivalents	5,008.87	4,497.31
	Cash & Cash Equivalents comprises :	-	-
	Cash & Bank Balances as per BS	5,008.87	4,497.31

Date: 14/Nov/2025
Place: Mumbai

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

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

UN-AUDITED CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2025

Sr. No.	Particulars	Quarter Ended on			Six Months Ended on		Year ended
		30-Sep-25 Un-Audited	30-Jun-25 Un-Audited	30-Sep-24 Un-Audited	30-Sep-25 Un-Audited	30-Sep-24 Un-Audited	31-Mar-25 Audited
1	Segment Revenue						
	Dredging and Ancillary Services	3,475.59	2,699.08	3,357.91	6,174.67	4,899.30	11,823.10
	Ship Building and Repairing	1,541.77	-	-	1,541.77	-	-
	Bahrain	-	1,439.69	873.32	1,439.69	2,029.43	4,576.20
	Geographical - Dredging Services (Myanmar)	-	708.68	1,016.94	708.68	2,633.71	3,671.37
	Total	5,017.36	4,847.45	5,248.17	9,864.81	9,562.45	20,070.67
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Add: Other Operating Income	-	-	-	-	-	-
	Revenue from Operations	5,017.36	4,847.45	5,248.17	9,864.81	9,562.45	20,070.67
2	Segment Results (EBIDTA)						
	Profit / Loss before tax and interest from each segment						
	Dredging and Ancillary Services	1,597.47	900.01	1,068.41	2,497.48	2,044.25	3,795.83
	Ship Building and Repairing	400.02	-	-	400.02	-	-
	Geographical - Dredging Services (Myanmar)	-	366.55	521.83	366.55	1,832.76	2,361.53
	Bahrain	-	727.41	513.45	727.41	1,037.24	1,664.15
	Total Segment Profit before Interest, Tax, Depreciation and Amortization	1,997.49	1,993.96	2,103.69	3,991.45	4,914.25	7,821.51
3	Segment Results (EBIT)						
	Dredging and Ancillary Services	1,228.32	636.95	1,404.87	1,865.27	1,573.71	2,614.56
	Ship Building and Repairing	400.02	-	-	400.02	-	-
	Geographical - Dredging Services (Myanmar)	-	356.00	117.17	356.00	1,757.84	2,211.69
	Bahrain	-	658.49	317.20	658.49	899.15	1,852.09
	Total Segment Profit before Interest & Tax	1,628.34	1,651.44	1,839.24	3,279.77	4,230.70	6,678.34
	(i) Finance Cost	379.81	365.53	219.42	745.34	384.54	978.79
	(ii) Interest Income	121.32	55.85	113.58	177.17	156.10	520.19
	(iii) Other Un-allocable Income/expense	0.10	0.10	-	0.20	(1,072.89)	-
	Profit Before Tax	1,369.95	1,341.86	1,733.40	2,711.81	2,929.37	6,219.73
	(i) Current Tax	13.04	154.16	413.02	167.20	551.90	1,024.07
	(ii) Deferred Tax	167.29	79.13	17.29	246.43	30.57	235.53
	Profit After Tax	1,189.62	1,108.57	1,303.09	2,298.19	2,346.91	4,960.13
	Share of Profit/ (Loss) of Associates and Joint Ventures	69.49	(18.15)	46.36	51.34	60.61	1,483.34
	Profit After Tax and share of Profit/ (Loss) of Associates and Joint Ventures	1,120.13	1,126.72	1,256.73	2,246.85	2,346.91	4,981.32
4	Segment Assets						
	Dredging and Ancillary Services	-	-	-	38,731.69	9,442.65	18,183.79
	Ship Building and Repairing	-	-	-	546.93	-	-
	Geographical - Dredging Services (Myanmar)	-	-	-	393.87	3,079.33	2,800.34
	Bahrain	-	-	-	7,452.76	3,850.57	7,152.77
	Total	-	-	-	47,125.25	16,372.55	28,136.90
	Others						
	Less: Inter Segment Eliminations	-	-	-	-	-	-
	Net Segment Assets	-	-	-	47,125.25	16,372.55	28,136.90
	Add: Unallocable Assets	-	-	-	-	17,878.80	11,735.82
	Total Assets	-	-	-	47,125.25	34,251.35	39,872.72
5	Segment Liabilities						
	Dredging and Ancillary Services	-	-	-	39,017.82	-	11,523.89
	Ship Building and Repairing	-	-	-	654.66	-	-
	Geographical - Dredging Services (Myanmar)	-	-	-	-	-	229.04
	Bahrain	-	-	-	7,452.76	7,753.55	7,152.77
	Total	-	-	-	47,125.25	7,753.55	18,905.70
	Less: Inter Segment Eliminations	-	-	-	-	-	-
	Net Segment Liabilities	-	-	-	47,125.25	7,753.55	18,905.70
	Add: Unallocable Liabilities	-	-	-	-	26,497.80	20,967.03
	Total Liabilities	-	-	-	47,125.25	34,251.35	39,872.73

Date: 14/Nov/2025

Place: Mumbai

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

Kanak Bewalrani
Whole Time Director & CFO
DIN: 06678703





L K J AND ASSOCIATES LLP
Chartered Accountants

138B, Jolly Maker Chambers - II, Nariman Point, Mumbai-21 || npl123@gmail.com || 022 2282 0263 / 0268

Limited Review Report on Unaudited Standalone Financial Results of the Company for the Quarter and Half Year ended on September 30, 2025, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Knowledge Marine & Engineering Works Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Knowledge Marine & Engineering Works Limited** (The Company) for the quarter and Half Year ended on 30th September, 2025, (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the relevant Circulars issued by SEBI from time to time (Listing Regulations).
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial reporting" notified under section 133 of the Companies Act, 2013 (the 'Act'), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. 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 Standards 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 and thus provides less assurance than an audit. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, except for the effects/possible effects of our observations stated in the Emphasis of Matter below, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited Financial Results read with notes thereon, prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the matter in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Company as a sub-contractor has raised invoices for certain dues to be recovered from the main contractor (Dredging Corporation of India, DCI). Main Contractor in turn has raised invoices for the same dues to its Principal employer (Department of Fisheries, Government of Gujarat, DOF). The main contractor has made the partial payment of Rs.14.13 crores after receiving the same from the principal employer and the balance outstanding due from main contractor as on 30th September 2025 is Rs.24.88 crores which will be paid once the principal employer releases the same to the main contractor. Management is confident of recovering the same basis the communication of the main contractor with the principal employer, hence no provision is considered as on 30th September 2025.

For LKJ AND Associates LLP

FRN No. 105662W/W100174



Richa Kapasi

Partner

Membership No. 138471

UDIN – 25138471BMULAC9286

Place – Mumbai

Date – 14th November 2025



**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

**UN-AUDITED STANDALONE FINANCIALS RESULTS
FOR THE QUARTER AND HALF-YEAR ENDED ON SEPTEMBER 30, 2025**

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

Sr. No.	PARTICULARS	STANDALONE					
		Quarter Ended on			Six Months Ended on		Year Ended on
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	INCOME						
	(a) Revenue from operations	4,661.36	3,409.55	4,098.55	8,070.91	7,058.78	14,922.07
	(b) Other Income	51.59	65.12	117.17	116.71	164.83	548.91
	Total Revenue	4,712.95	3,474.67	4,215.72	8,187.62	7,223.61	15,470.98
2	Expenses						
	(a) Cost of Operating Expenses	2,369.76	1,645.70	2,211.27	4,015.46	3,809.79	7,489.30
	(b) Employees Benefit Expenses	199.44	191.74	110.07	391.18	217.58	543.00
	(c) Finance Cost	379.81	220.14	102.53	599.95	202.86	663.87
	(d) Depreciation and Amortisation Expenses	359.92	261.84	183.23	621.76	366.47	819.87
	(e) Other Expenses	235.85	207.54	284.34	443.39	424.95	1,194.34
	Total Expenses	3,544.77	2,526.96	2,891.44	6,071.74	5,021.65	10,710.38
3	Total Profit / Loss before exceptional items and tax (1-2)	1,168.18	947.71	1,324.28	2,115.89	2,201.96	4,760.60
4	Exceptional Items/Prior Period items		-				
5	Total Profit/Loss from Ordinary activities before tax (3-4)	1,168.18	947.71	1,324.28	2,115.89	2,201.96	4,760.60
6	Tax expense						
	(a) Current tax	-	153.83	389.36	153.83	541.06	1,021.56
	(b) Deferred tax	168.24	80.91	16.29	249.15	32.57	241.53
	Total tax expenses	168.24	234.74	405.65	402.98	573.63	1,263.10
7	Total Profit/Loss from Ordinary activities after tax (5-6)	999.94	712.97	918.63	1,712.90	1,628.33	3,497.50
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-	-
9	Net Profit/Loss for the period from continuing operations (7-8)	999.94	712.97	918.63	1,712.90	1,628.33	3,497.50
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)	999.94	712.97	918.63	1,712.90	1,628.33	3,497.50
14	Other Comprehensive Income						
	(i) item that will not be reclassified to profit and loss	0.10	0.09	-	0.19	0.20	0.46
(a)	(ii) Income tax effecton above	-	-	-	-	-	-
	(i) item that will be reclassified to profit and loss	-	-	-	-	-	-
(b)	(ii) Income tax effecton above	-	-	-	-	-	-
15	Parent Compnay Equity Share	-	-	-	-	-	-
16	Non Controlling Interest	-	-	-	-	-	-
17	Net Profit/Loss after taxes, minority interest	1,000.04	713.06	918.63	1,713.10	1,628.53	3,497.97
18	Details of Equity Share Capital						
	(a) No. of Equity Shares	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000	1,08,01,000
	(b) Amount of Equity Share (Face Value of Rs. 10 each)	1,080.10	1,080.10	1,080.10	1,080.10	1,080.10	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.10 each						
	(a) Basic	9.26	6.60	8.51	15.86	15.08	32.39
	(b) Diluted	9.26	6.60	8.51	15.86	15.08	32.39

Date: 14/Nov/2025

Place: Mumbai

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

Kanak Kewalramani

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

UN-AUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES
AS AT SEPTEMBER 30, 2025

(Amount in Rs. in Lakhs)

	PARTICULARS	STANDALONE	
		Half-Year ended on 30-Sep-2025	Year ended on 31-Mar-2025
		Un-Audited	Audited
I	Assets		
1	Non-Current Assets		
	Property, Plant and Equipment	19,024.69	11,969.70
	Capital Work-in-progress	2,703.21	5,015.40
	Goodwill	-	-
	Other Intangible Assets	1.99	2.24
	Intangible Assets under Development	-	-
	Biological Assets other than bearer plants	-	-
	Investment accounted for using equity method	-	-
	Total Non-Current Assets	21,729.89	16,987.34
	Non-Current Financial Assets		
	Non-Current Investments	4,873.36	6,154.23
	Trade Receivables, Non Current	2,488.62	-
	Loans, Non-Current	-	-
	Other non-current financial assets	30.14	3.44
	Total Non-Current Financial Assets	7,392.12	6,157.67
	Deferred tax assets (Net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assets	29,122.01	23,145.02
2	Current Assets		
	Inventories	39.66	97.81
	Current Financial Assets	-	-
	Current Investments	-	-
	Trade Receivables, Current	4,492.74	4,841.93
	Cash & Cash Equivalents	1,524.22	448.86
	Bank Balance Other than Cash & Cash Equivalents	2,803.32	2,958.58
	Loans, Current	4,160.81	558.62
	Other Current Financial Assets	618.60	428.19
	Total Current Financial Assets	13,639.34	9,333.98
	Current Tax Assets (Net)	-	-
	Other Current Assets	891.71	588.08
	Total Current Assets	14,531.05	9,922.06
	Total Assets	43,653.06	33,067.08
II	EQUITY & LIABILITIES		
1	Equity		
	Equity Attributable to Owners of Parents		
	Equity Share Capital	1,080.10	1,080.10
	Other Equity	19,989.54	18,288.44
	Total Equity Attributable to Owners of Parents	21,069.64	19,368.54
	Non-Controlling Interest	-	-
	Total Equity	21,069.64	19,368.54
2	Liabilities		
	Non-Current Liabilities		
	Non-Current Financial Liabilities		
	Borrowings, Non-current	8,740.69	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	8,740.69	6,756.91
	Provisions, Non-Current	32.32	28.00
	Deferred Tax Liabilities (Net)	1,034.57	785.41
	Deferred Government Grants, Non-Current (Net)	-	-
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	9,807.57	7,570.32
2	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, Current	-	-
	(A) Borrowings from Banks	3,726.17	2,598.25
	(B) Borrowings from Promoters	2,101.56	-
	Trade Payable, Current	-	-
	(A) Total Outstanding dues of Micro Enterprises and Small Enterprises	114.55	43.33
	(B) Total Outstanding dues of other than Micro Enterprises and Small Enterprises	5,316.26	2,125.44
	Total Trade Payable	5,430.81	2,168.77
	Other Current Financial Liabilities	-	-
	Total Current Financial Liabilities	11,258.54	4,767.02
	Other Current Liabilities	-	-
	Provisions, Current	978.45	294.81
	Current Tax Liabilities (Net)	538.86	1,066.40
	Deferred Government Grants (Current)	-	-
	Total Current Liabilities	12,775.85	6,128.23
	Total Liabilities	22,583.42	13,698.55
	Total Equity & Liabilities	43,653.06	33,067.08

Date: 14/Nov/2025
Place: Mumbai

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



**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**UN-AUDITED STANDALONE CASH FLOW STATEMENT
FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025**

(Amount in Rs. in Lakhs)

PARTICULARS	STANDALONE	
	Half-Year ended on 30-Sept-2025	Year ended on 31-Mar-2025
	Un-Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extraordinary Items	2,115.90	4,760.61
Adjustments for :	-	-
Depreciation	621.76	819.87
Interest Income	(115.25)	(505.87)
Finance Cost	599.95	663.87
Preliminary Expense W/o	-	-
Foreign Exchange Gain and Loss	2.15	(43.05)
Rates and Taxes Deducted	-	183.57
Discount	-	-
Transition Adjustment	-	48.00
Provision For Gratuity Expenses	4.32	6.89
Operating Profit before Working Capital Changes	3,228.82	5,933.89
(Increase)/Decrease in Other Current Assets	(303.63)	476.60
Increase/Decrease in Short Term Advances	-	-
Increase/Decrease in Trade Receivable	(2,137.28)	(2,127.60)
Increase/Decrease in Inventory	58.15	(29.67)
Increase/Decrease In Current Investment	(3,602.19)	(395.89)
Increase/Decrease in Short Term Provisions	160.42	138.81
Increase/Decrease in Current Liabilities	(190.52)	-
Increase/Decrease In Trade Payables	3,262.04	1,060.67
Adjustments for :	-	-
Long Term Provisions	-	-
Other Provisions	-	-
Cash generated from Operations	475.81	5,056.82
Income Tax Refund	-	-
Income Tax Paid	(153.83)	(1,021.56)
Cash flow before Extraordinary Items	-	-
Extraordinary items	-	-
Net Cash flow from Operating Activities	321.98	4,035.26
B. CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Fixed Assets	(4,064.99)	(6,297.37)
Investment made in Unquoted Shares/FD	-	(3,218.90)
Increase in Capital Work-in-Progress	(1,307.64)	(3,815.17)
Investment made in Non Current Assets	1,452.00	-
Investment in Subsidiary	(197.82)	-
Interest on FD	115.25	505.87
Net Cash flow from / Used in Investing Activities	(4,003.20)	(12,825.57)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Short Term Borrowings	3,229.49	1,908.21
Increase in Paid up Capital	-	-
Increase/Decrease in Long Term Borrowings	1,983.78	6,447.66
Increase in Share Security Premium	(12.00)	-
Finance Cost	(599.95)	(663.87)
Net Cash flow from / Used in Financing Activities	4,601.32	7,692.00
Net Decrease / Increase in Cash or Cash Equivalents	920.10	(1,098.31)
Opening Cash & Cash Equivalents	3,407.44	4,505.75
Closing Cash & Cash Equivalents	4,327.53	3,407.44
Cash & Cash Equivalents comprises :	-	-
Cash & Bank Balances as per Balance Sheet	4,327.53	3,407.44

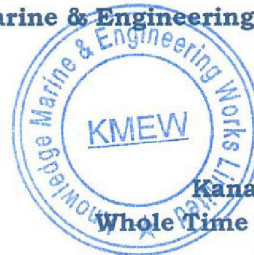
Date: 14/Nov/2025
Place: MumbaiFor and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

KMEW
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 un-audited financial results for the quarter and half year ended on September 30, 2025 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 November 14, 2025.
2. As required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, the statutory Auditors have issued Limited Review Reports on the aforesaid un-audited financial results for the quarter and half year ended September 30, 2025, which were also approved by the Audit Committee and Board at their meeting dated November 14, 2025.
3. The financial results of the Company have been prepared in accordance with the Indian Accounting Standard ("Ind-AS") as prescribed under the provisions of Section 133 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016 and other recognized accounting practices and policies to the extent applicable.
4. 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 four subsidiaries and one associate Companies i.e., Indian Ports Dredging Private Limited, Knowledge Infra Ports Private Limited, Knowledge Marine Co. W.L.L., Knowledge Dredging Co. W.L.L., 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 Consolidated financial results are prepared applying uniform accounting policies.
5. The Company has started its operations in India, Myanmar and Bahrain during the financial year ended March 31, 2024. Therefore, the Company falls under Geographical 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.
6. The Company has acquired 51% shareholding in M/s Kamal Marine & Engineering Works Private Limited on 6th August, 2025, 26% shareholding in Knowledge Infra Ports Private Limited on 6th August, 2025 and made it a Wholly Owned Subsidiary Company and 30% in Indian Ports Private Limited on 6th August, 2025 and made it a Wholly Owned Subsidiary Company. The consolidation of financials of Kamal Marine & Engineering Works Private Limited is done from 6th August, 2025
7. The previous Quarter/year figures have been restated/regrouped/reclassified, wherever necessary, in order to make them comparable.

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



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

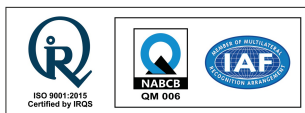
**Place: Mumbai
Date: 14-Nov-2025**



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Disclosure of details as required under the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Annexure – B

Disclosure required in relation to Re-appointment of Mr. Hemant Kumar Sibal as Non-Executive Director of the Company

Sr. No.	Details of events that needs to be provided	Information of such event(s)
1.	Reason for change viz. appointment, Re-appointment, resignation, removal, death, otherwise	On the basis of recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company at their meeting held on Friday, September 17, 2025, has appointed Mr. Hemant Kumar Sibal (DIN: 11300312), as the Additional Non-Executive Director of the Company, liable to retire by rotation. The Board of Directors at their meeting held on November 14, 2025, has appointed Mr. Sibal as Non-Executive Director of the Company, subject to approval of the shareholders of the Company.
2.	Date of Re- appointment /cessation (as applicable) & term of appointment;	Date of Appointment: September 17, 2025
3.	Brief Profile	Mr. Hemant is having overall 50+ years of experience in the Marine Industry. He is retired Deputy Conservator at Kandla Port trust. He has handled various emergencies and accidents of various types and categories such as fire, collusions, towages, and salvage.
4.	Disclosure of Relationship	Mr. Hemant Kumar Sibal is not related inter-se to any other Director of the Company.
5.	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/2018-19 and the National Stock Exchange of India Ltd with ref. no. NSE/ CML/2018/24, both dated June 20, 2018	Mrs. Sibal is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

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

Phone: 022 - 35398686 | E-mail: info@kmew.in | Website: www.kmew.in

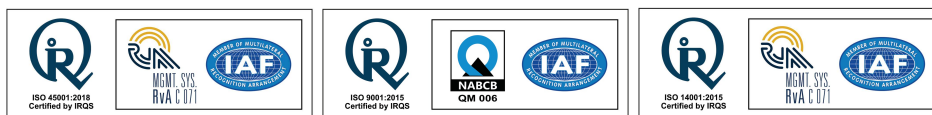
Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01011)



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Annexure – C

Sub-division/Split of existing equity shares of the Company from One equity share having face value of Rs. 10/- (Rupees Ten only) each, fully paid-up into 2 (Two) equity shares having face value of Rs. 5/- (Rupees five only) each fully paid-up.

Sr. No	Particulars	Description																											
1.	Split Ratio	Existing 1 (One) equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each fully paid-up will be sub-divided/split into 2 (Two) equity shares having face value of Rs. 5/- (Rupees Five only) each fully paid-up																											
2.	Rationale behind the Split	To enhance the liquidity in the capital market, to widen shareholder base and to make the shares more affordable to small investors.																											
3.	Pre and post share capital - authorized, paid-up and subscribed	<table><tr><th rowspan="2">Particulars</th><th colspan="3">Pre-Split / Sub-Division of Equity Shares</th><th colspan="3">Post-Split / Sub-Division of Equity</th></tr><tr><th>Number of shares</th><th>Face Value (in Rs.)</th><th>Total (in Rs.)</th><th>Number of shares</th><th>Face Value (in Rs.)</th><th>Total (in Rs.)</th></tr><tr><td>Authorized Share Capital</td><td>1,50,00,000</td><td>10/-</td><td>15,00,00,000/-</td><td>3,00,00,000</td><td>5/-</td><td>15,00,00,000/-</td></tr><tr><td>Issued, Subscribed and Paidup Capital</td><td>1,08,01,000</td><td>10/-</td><td>10,80,10,000/-</td><td>2,16,02,000</td><td>5/-</td><td>10,80,10,000/-</td></tr></table>	Particulars	Pre-Split / Sub-Division of Equity Shares			Post-Split / Sub-Division of Equity			Number of shares	Face Value (in Rs.)	Total (in Rs.)	Number of shares	Face Value (in Rs.)	Total (in Rs.)	Authorized Share Capital	1,50,00,000	10/-	15,00,00,000/-	3,00,00,000	5/-	15,00,00,000/-	Issued, Subscribed and Paidup Capital	1,08,01,000	10/-	10,80,10,000/-	2,16,02,000	5/-	10,80,10,000/-
Particulars	Pre-Split / Sub-Division of Equity Shares			Post-Split / Sub-Division of Equity																									
	Number of shares	Face Value (in Rs.)	Total (in Rs.)	Number of shares	Face Value (in Rs.)	Total (in Rs.)																							
Authorized Share Capital	1,50,00,000	10/-	15,00,00,000/-	3,00,00,000	5/-	15,00,00,000/-																							
Issued, Subscribed and Paidup Capital	1,08,01,000	10/-	10,80,10,000/-	2,16,02,000	5/-	10,80,10,000/-																							
4.	Expected time of completion	December 22, 2025 (Record date for Stock Split)																											
5.	Class of shares which are Subdivided	Equity Shares (There is only one class of Shares i.e. Equity shares)																											

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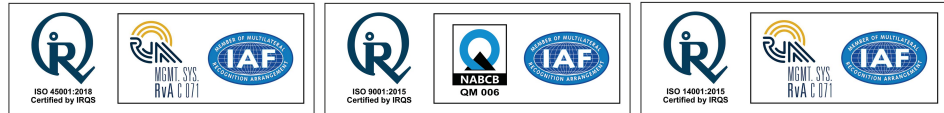
Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01011)



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Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



6.	Number of shares of each class pre and post split	As per details provided in Clause 3 above
7.	Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding	Not Applicable



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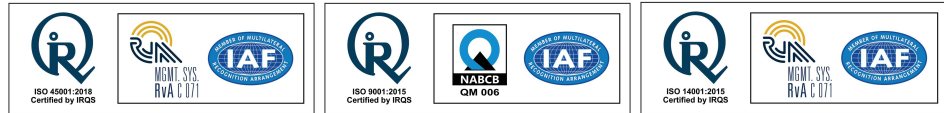
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Annexure – D

Disclosure required in relation to Re-appointment of Internal Auditor:

Sr. No.	Details of events that needs to be provided	Appointment of Internal Auditor
		M/s. RSSA & Associates, Chartered Accountant, Mumbai
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death, otherwise	Re-appointment
2.	Date of Re- appointment / cessation (as applicable) & term of appointment;	Date of Re-appointment: November 14, 2025 Term of Re-appointment: Financial Year 2025-26
3.	Brief Profile	Mr. Shubham Agarwal is the partner in M/s. RSSA & Associates. Mr. Agarwal has more than 15 years' of experience in the field of financial and accounting services. His expertise rest in the field of Accounts, Taxation and Auditing.
4.	Disclosure of Relationship	Not Applicable

For **Knowledge Marine & Engineering Works Limited**

Avdhoot Kotwal
Company Secretary & Compliance Officer

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