

Knowledge Marine Co. W. L. L.
Bahrain
Balance Sheet as at 31st March, 2026

(Rs. In Lakhs)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non Current Assets			
(a) Property, Plant and Equipment			
(b) Tangible Fixed Assets	1	(0.00)	3,695.39
(c) Capital Work in Progress	1	-	-
(d) Goodwill	1	-	-
(e) Intangible Assets	1	-	-
Financial Assets			
(a) Investments in Deposit	2	-	-
(b) Investment in Subsidiary		-	-
(c) Trade Recievables	5	-	-
(d) Loans	6	-	-
(e) Other Financial Assets	6	-	-
(f) Deferred Tax Assets (Net)	15	-	-
(g) Other Non Current Assest	7	-	-
Total Non Current Assets		(0.00)	3,695.39
Current Assets			
Inventories	3	-	-
Financial Assets			
(a) Trade Recievables	5	1,132.98	2,285
(b) Cash & Cash Equivalent	4	1,827.08	649.81
(c) Bank Balance other than (b) above	4	-	-
(d) Loans	6	-	384
(e) Other Financials Assets	6	-	-
(f) Other Current Assets	7	0.76	0.25
Total Current Assets		2,960.81	3,319.11
Total Assets		2,960.81	7,014.51
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	22.22	22.22
(b) Other Equity	9	2,338.59	2,365.57
Total Equity		2,360.81	2,387.79
Non- Current Liabilities			
Financial Liabilities			
(a) Borrowings	10	-	-
(b) Lease Liabilities		-	-
Provisions	13	-	-
Deffered Tax Liability	15	-	-
Other Financial Liabilities	12	-	-
Other Non-Current Liabilities	14	-	-
Total Non Current Liabilities		-	-
Current Liabilities			
Financial Liabilities			
(a) Borrowings	10	-	4,552
(c) Trade Payable	11	-	69.18
(d) Other Financial Liability	12	-	-
Provisions	13	600.00	5.81
Current Tax Liabilities (Net)	13	-	-
Other Current Liabilities	14	-	-
Total Current Liabilities		600.00	4,626.72
Total Liabilities		600.00	4,626.72
Total Equity and Liabilities		2,960.81	7,014.51

For and on behalf of the board of
Knowledge Marine Co. W. L. L.



Dinesh Kewalramani
Director & Authorized Signatory

Dinesh Kewalramani

Sujay Kewalramani
Director & Authorized Signatory

Sujay Kewalramani

Date : 28 May 2026
Place : Mumbai

Date : 28 May 2026
Place : Mumbai

Knowledge Marine Co. W. L. L.
Bahrain
Profit & Loss as on 31 Mar, 2026

Sr. No.	Particulars	Note No.	For the year ended 31-03-2026	For the year ended 31-03-2025
1	Income			
	a. Revenue from operations	16	1,964.69	3,164.00
	b. Other Income	17	295.15	2.32
	Total Income		2,259.85	3,166.31
2	Expenses			
	a. Operating Cost	18	987.30	463.94
	b. Employee Benefits expenses	19	9.45	22.30
	c. Finance Cost	20	770.44	357.88
	d. Depreciation and amortisation expense	1	70.75	274.21
	e. Other expenses	21	448.88	450.56
	Total Expenses		2,286.82	1,568.88
3	Profit before Tax (1-2)		(26.98)	1,597.43
4	Tax Expense			
	Current Tax		-	-
	Deferred Tax		-	-
	Total tax expense		-	-
5	Net profit for the period/year (3-4)		-26.98	1,597.43
6	Other Comprehensive Income			
	Re-Measuerment gains/(Losses) on Defined Benefit Plans		-	-
	Net Gains on FVTOCI Equity Investment		-	-
	Other Comprehensive Income for the Year		-	-
7	Total Comprehensive Income (5-6)		-26.98	1,597.43
	Paid up equity share capital (Face value			
8	Rs.22,222.22/- Each)		100	100
9	Other Equity (Excluding revaluation reserve)			
10	Earnings Per Share (EPS)			
	Basic Earning Per Share		-26,976.93	15,97,426.62
	Diluted Earning Per Share		-26,976.93	15,97,426.62

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Date : 28 May 2026
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Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai

Knowledge Marine Co. W. L. L.
Bahrain
Cash Flow Statement

(Amount in Lacs)

Particulars	For the Year ended 31.03.2025	For the Year ended 2023-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(26.98)	768.14
Adjustments for :		
Depreciation	70.75	45.79
Profit on Sale of Assets	(295.15)	
Interest Income	-	(7.34)
Finance Cost	770.44	76.48
Operating Profit before Working Capital Changes	519.06	883.07
Increase in Current Assets	1,536.07	(1,843.46)
Increase in Current Liability	525.02	14.77
Decrease in Current Assets	(0.51)	-
Decrease In Current Liability	-	-
Adjustments for :		
Loans and Advances given		
Provisions		
Cash generated from Operations	2,579.64	(945.62)
Income Tax Refund		
Income Tax Paid	-	-
Cash flow before Extraordinary Items	2,579.64	(945.62)
Extraordinary items	-	-
Net Cash flow from Operating Activities	2,579.64	(945.62)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment In Unquoted Shares	-	(125.50)
Sale Proceed from Assets	3,919.80	
Increase in Fixed Assets	-	(4,014.46)
Increase in Capital Work-in-Progress	-	-
Interest	-	7.34
Net Cash flow from / Used in Investing Activities	3,919.80	(4,132.62)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Loan	(4,551.73)	5,363
Increase in Paid Up Capital	-	22
Finance Cost	(770.44)	(76.48)
Net Cash flow from / Used in Financing Activities	(5,322.18)	5,308.56
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	1,177.26	230.31
Opening Cash & Cash Equivalents	649.81	-
Closing Cash & Cash Equivalents	1,827.08	230.31
Cash & Cash Equivalents comprises :		
Cash & Bank Balances as per BS	1,827.08	230.31

For and on behalf of the board of
Knowledge Marine Co. W. L. L.



[Signature]

Dinesh Kewalramani
Director & Authorized Signatory

[Signature] M.K.

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