



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN:- L74120MH2015PLC269596

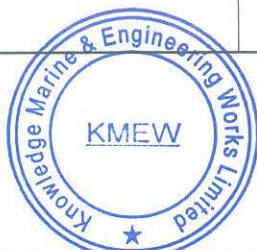
Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,

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

Sr. No.	PARTICULARS	Amount in Rs. in Lakhs Except for No. of Shares & EPS				
		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: Mumbai



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

Karshak 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 071AUDITED 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		
	<u>Property, Plant and Equipment & Intangible Assets</u>		
	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
	<u>Non-Current Financial Assets</u>		
	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
	<u>Current Financial Assets</u>		
	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		
	<u>Equity Attributable to Owners of Parents</u>		
	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		
	<u>Non-Current Liabilities</u>		
	<u>Non-Current Financial Liabilities</u>		
	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		
	<u>Current Financial Liabilities</u>		
	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: MumbaiFor and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITEDKanak Kewatramani
Whole Time Director & CFO

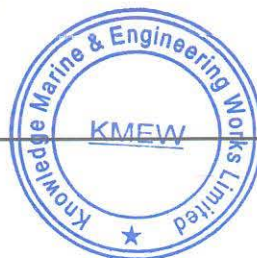
**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED****CIN:- L74120MH2015PLC269596**Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071**AUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED MARCH 31, 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 Kewalramani
 Whole Time Director & CFO
 DIN: 06678703



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

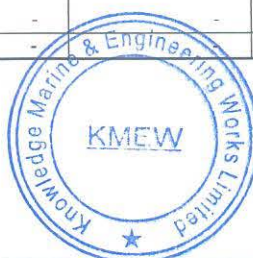
CIN - L74120MH2015PLC269596

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 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

Kanar Kewaramani
Whole Time Director & CFO
DIN: 06678703