



# KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



**Ref:** KMEW/SE/Reg-30/2024-25/12

**Date:** February 11, 2025

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,

<b>Scrip Code</b>	<b>Symbol</b>	<b>ISIN</b>
<b>543273</b>	<b>KMEW</b>	<b>INE0CJD01011</b>

**Sub: Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024**

We are submitting herewith the Integrated Filing (Financial) of Knowledge Marine & Engineering Works Limited ("Company") for the quarter and nine months ended December 31, 2024.

This disclosure is being made in compliance with the SEBI Circular no. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 read with Circular No. 20250102-4 issued by BSE Limited and Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, both circulars even dated January 02, 2025.

The above information is being made available on the Company's website at [www.kmew.in](http://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**

Jolly Maker Chambers – II, Nariman Point, Mumbai-21 || [npj1123@gmail.com](mailto:npj1123@gmail.com) || 022 2282 0263 / 0268

**Independent Auditor's Limited Review Report on the Quarter and Year to Date 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 of M/s 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 parent) and its subsidiaries and associates for the quarter ended 31<sup>st</sup> December, 2024 & and nine months ended from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("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.
2. This Statement which is the responsibility of the Company's / Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 have conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

#### 4. Other Matters

The Statement includes the results of the Parent, subsidiaries and associates as given below –

##### **Name of Parent**

Knowledge Marine & Engineering Works Limited

##### **Name of Subsidiary:**

1. Knowledge Infra Ports Private Limited
2. Indian Ports Dredging Pvt. Ltd.
3. Knowledge Marine Co WLL
4. Knowledge Dredging Co WLL

##### **Name of Associates –**

KMEW Offshore Pvt Limited

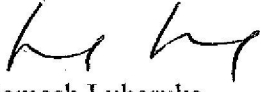
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI regulation 2015, including the matter in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the unaudited standalone financial results of two subsidiaries (Knowledge Marine Co WLL & Knowledge Dredging Co WLL) included in the statement, whose unaudited financial results reflect total revenues of Rs.1435.57 lacs and 3465.00 lacs and net profit after tax of Rs.523.47 lacs and Rs.1275.70 lacs for the quarter ended 31<sup>st</sup> December, 2024 and nine months ended on 31<sup>st</sup> December, 2024, respectively, as considered in the Consolidated



Financial Results. These unaudited financial results have been reviewed by other auditors whose reports have been furnished to us by the management and conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our opinion on the Consolidated Financial Results is not modified in respect of the above matters.

For LKJ & Associates LLP

FRN No. 105662W/W100174



Ramesh Luharuka

Partner

Membership No. - 031765

Place - Mumbai

Date - 11<sup>th</sup> February 2025

UDIN - 25031765BMMKAQ1191





**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

**CIN:- L74120MH2015PLC269596**

Regd. Office : Office No. 402, Sai Samarth Business Park,  
Deonar Village Road, Govandi (E), Mumbai - 400088

**UN-AUDITED CONSOLIDATED FINANCIALS RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024**

Amount in Rs. in Lakhs

Sr. No.	PARTICULARS	CONSOLIDATED					
		Quarter Ended on			Nine Months ended on		Year Ended on
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>INCOME</b>						
	(a) Revenue from operations	5,760.73	5,248.17	1,565.60	15,323.17	12,253.60	16,358.31
	(b) Other Income	96.01	113.58	31.99	253.10	128.24	312.57
	<b>Total Revenue</b>	<b>5,856.74</b>	<b>5,361.75</b>	<b>1,597.59</b>	<b>15,576.27</b>	<b>12,381.84</b>	<b>16,670.88</b>
2	<b>Expenses</b>						
	(a) Cost of Operating Expenses	2,841.20	2,654.60	959.96	7,649.85	7,547.75	9,873.81
	(b) Employees Benefit Expenses	186.51	153.29	104.68	493.71	315.07	453.65
	(c) Finance Cost	336.23	219.42	61.31	720.74	227.19	393.84
	(d) Depreciation and Amortisation Expenses	304.61	264.45	146.26	832.77	421.08	826.13
	(e) Other Expenses	265.56	336.59	110.31	1,025.59	388.97	1,043.30
	<b>Total Expenses</b>	<b>3,934.11</b>	<b>3,628.35</b>	<b>1,382.52</b>	<b>10,722.66</b>	<b>8,900.06</b>	<b>12,590.73</b>
3	<b>Total Profit / Loss before exceptional items and tax (1-2)</b>	<b>1,922.63</b>	<b>1,733.40</b>	<b>215.07</b>	<b>4,853.61</b>	<b>3,481.78</b>	<b>4,080.15</b>
4	Exceptional Items/Prior Period items	-	-	-	-	-	-
5	<b>Total Profit/Loss from Ordinary activities before tax (3-4)</b>	<b>1,922.63</b>	<b>1,733.40</b>	<b>215.07</b>	<b>4,853.61</b>	<b>3,481.78</b>	<b>4,080.15</b>
6	<b>Tax expense</b>						
	(a) Current tax	275.87	413.02	51.27	825.36	805.84	881.19
	(b) Deferred tax	84.41	17.29	18.07	114.97	87.95	146.44
	<b>Total tax expenses</b>	<b>360.28</b>	<b>430.31</b>	<b>69.34</b>	<b>940.33</b>	<b>893.79</b>	<b>1,027.63</b>
7	<b>Total Profit/Loss from Ordinary activities after tax (5-6)</b>	<b>1,562.35</b>	<b>1,303.09</b>	<b>145.73</b>	<b>3,913.28</b>	<b>2,587.99</b>	<b>3,052.52</b>
8	Extraordinary Expenses (net of tax)	-	-	-	-	-	-
9	<b>Net Profit/Loss for the period from continuing operations (7-8)</b>	<b>1,562.35</b>	<b>1,303.09</b>	<b>145.73</b>	<b>3,913.28</b>	<b>2,587.99</b>	<b>3,052.52</b>
10	Profit/Loss for the period from discontinuing operations	-	-	-	-	-	-
11	Tax Expenses of discontinuing operations	-	-	-	-	-	-
12	<b>Net Profit/Loss for the period from discontinuing operations (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit/loss for the period (9+12)</b>	<b>1,562.35</b>	<b>1,303.09</b>	<b>145.73</b>	<b>3,913.28</b>	<b>2,587.99</b>	<b>3,052.52</b>
14	<b>Other Comprehensive Income</b>						
	(a) (i) item that will not be reclassified to profit and loss	0.09	0.20	-	0.29	-	(8.75)
	(ii) Income tax effect on above	-	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-	-
15	Parent Company Equity Share	537.03	338.11	(35.82)	1,257.35	(0.96)	578.04
16	Non Controlling Interest	(32.46)	46.36	(6.85)	21.81	16.18	(14.04)
17	<b>Net Profit/Loss after taxes, minority interest</b>	<b>1,594.90</b>	<b>1,256.93</b>	<b>152.58</b>	<b>3,891.76</b>	<b>2,571.81</b>	<b>3,057.82</b>
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)	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000
19	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,629.15</b>
20	<b>Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each</b>						
	(a) Basic	14.77	11.64	1.41	36.03	23.81	28.31
	(b) Diluted	14.77	11.64	1.41	36.03	23.81	28.31

Note:-

1. The comparative financial information for the quarter and nine months ended on 31st December, 2023 is prepared in accordance with accounting standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and the change of the transition is reflected in the year ended on 31st March, 2024.

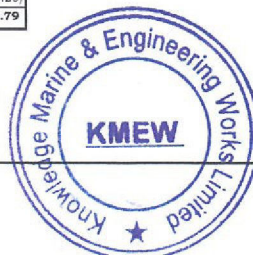
2. The accounts Reconciliation of results between previous Indian GAAP and IND AS as required by Para 24 of IND AS 101 "First time adoption of Indian accounting standard" are as follows:-

**C. Reconciliation of Total Comprehensive Income**

S. No.	Nature of Adjustments	Year Ended
		31-Mar-24
	<b>Net Profit as per Previous GAAP</b>	<b>2,724.40</b>
1)	Amortization of Prepaid Rent Component to Security Deposit made	(0.34)
2)	Classification Interest Income Through OCI as per IND AS 109	0.35
3)	Component Accounting of Assets	(193.83)
4)	Classification of Transaction cost in Accordance with IND AS 109	(9.10)
5)	Deferred Tax	(32.43)
6)	Depreciation on Charged on Impaired Assets in 2024	(9.26)
	<b>Total Comprehensive Income as per IND AS</b>	<b>2,479.79</b>

Date: 11/February/2025

Place: Mumbai



For Knowledge Marine & Engineering Works Limited

Kanak Kowalramani  
Whole-time Director & CFO  
DIN: 06678703



**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

**CIN - L74120MH2015PLC269596**

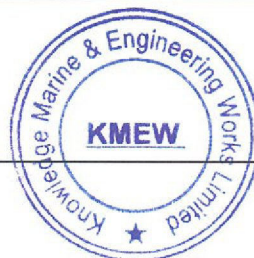
Regd. Office : Office No. 402, Sai Samarth Business Park,  
Deonar Village Road, Govandi (E), Mumbai - 400088

**CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

Amount in Rs. in Lakhs

Sr. No.	Particulars	Quarter Ended on			Nine Months ended on		Year Ended on
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	India	3,287.50	3,357.91	834.83	8,186.24	11,522.84	12,964.25
	Myanmar	1,037.66	1,016.94	730.77	3,671.93	730.77	1,824.77
	Bahrain	1,435.57	873.32	-	3,465.00	-	1,569.29
	<b>Total</b>	<b>5,760.73</b>	<b>5,248.17</b>	<b>1,565.60</b>	<b>15,323.17</b>	<b>12,253.61</b>	<b>16,358.31</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Add : Other Operating Income	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>5,760.73</b>	<b>5,248.17</b>	<b>1,565.60</b>	<b>15,323.17</b>	<b>12,253.61</b>	<b>16,358.31</b>
<b>2</b>	<b>Segment Results (EBIDTA)</b>						
	<b>Profit / Loss before tax and interest from each segment</b>						
	India	1,202.91	1,181.99	163.00	2,705.28	3,870.42	2,945.72
	Myanmar	691.77	521.83	259.64	2,406.60	259.64	1,271.65
	Bahrain	668.79	513.45	-	1,295.24	-	1,082.75
	<b>Total Segment Profit before Interest, Tax, Depreciation and Amortization</b>	<b>2,563.47</b>	<b>2,217.27</b>	<b>422.64</b>	<b>6,407.12</b>	<b>4,130.06</b>	<b>5,300.12</b>
<b>3</b>	<b>Segment Results (EBIT)</b>						
	India	1,551.01	1,518.45	246.53	3,749.31	3,590.19	3,129.97
	Myanmar	108.01	117.17	29.85	272.84	118.78	306.78
	Bahrain	599.84	317.20	-	1,552.20	-	1,037.24
	<b>Total Segment Profit before Interest &amp; Tax</b>	<b>2,258.86</b>	<b>1,952.82</b>	<b>276.38</b>	<b>5,574.35</b>	<b>3,708.97</b>	<b>4,473.99</b>
	(i) Finance Cost	336.23	219.42	61.31	720.74	227.19	393.84
	(ii) Interest Income	96.01	113.58	31.99	253.10	128.24	312.57
	(iii) Other Un-allocable Income	-	-	-	-	-	-
	<b>Profit Before Tax</b>	<b>1,922.63</b>	<b>1,733.40</b>	<b>215.07</b>	<b>4,853.61</b>	<b>3,481.78</b>	<b>4,080.15</b>
	(i) Current Tax	275.87	413.02	51.27	825.36	805.84	881.19
	(ii) Deferred Tax	84.41	17.29	18.07	114.97	87.95	146.44
	<b>Profit After Tax</b>	<b>1,562.35</b>	<b>1,303.09</b>	<b>145.73</b>	<b>3,913.28</b>	<b>2,587.99</b>	<b>3,052.52</b>
	Share of Profit/ (Loss) of Associates and Joint Ventures	537.03	338.11	(35.82)	1,257.35	(0.96)	578.04
	<b>Profit After Tax and share of Profit/ (Loss) of Associates and Joint Ventures</b>	<b>1,025.32</b>	<b>964.98</b>	<b>181.55</b>	<b>2,655.93</b>	<b>2,588.95</b>	<b>2,474.48</b>
<b>4</b>	<b>Segment Assets</b>						
	India		10,698.26				6,920.44
	Myanmar		2,949.13				2,536.54
	Bahrain		7,789.26				6,274.01
	<b>Total</b>		<b>21,436.65</b>				<b>15,730.99</b>
	<b>Others</b>						
	Less: Inter Segment Eliminations		-				-
	<b>Net Segment Assets</b>						
	Add: Unallocable Assets		12,692.44				10,119.62
	<b>Total Assets</b>		<b>34,129.09</b>				<b>25,850.61</b>
<b>5</b>	<b>Segment Liabilities</b>						
	India		5,278.38				1,062.03
	Myanmar		63.07				46.06
	Bahrain		7,789.26				6,274.01
	<b>Total</b>		<b>13,130.71</b>				<b>7,382.10</b>
	Less: Inter Segment Eliminations		-				-
	<b>Net Segment Liabilities</b>						
	Add: Unallocable Liabilities		20,998.38				18,468.51
	<b>Total Liabilities</b>		<b>34,129.09</b>				<b>25,850.61</b>

Date: 11/February/2025  
Place: Mumbai



For Knowledge Marine & Engineering Works Limited

*Kanak*  
Kanak Kewalramani  
Whole-time Director & CFO  
DIN: 06678703



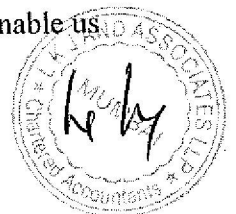
Jolly Maker Chambers - II, Nariman Point, Mumbai-21 || [npfl123@gmail.com](mailto:npfl123@gmail.com) || 022 2282 0263 / 0268

**Independent Auditor's Limited Review Report on the Quarter and Year to Date Unaudited 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 M/s Knowledge Marine & Engineering Works Limited**

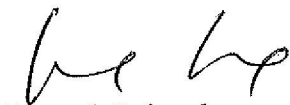
1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. **Knowledge Marine & Engineering Works Limited** (The Company) for the quarter ended 31<sup>st</sup> December, 2024 & and year to date (nine months) from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("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.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting " ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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



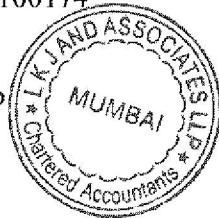
to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") 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 Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), read with Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

For LKJ & Associates LLP  
FRN No. 105662W/W100174



Ramesh Luharuka  
Partner



Membership No. - 031765

Place - Mumbai

Date - 11<sup>th</sup> February 2025

UDIN - 25031765BMMKA09710





**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

CIN - L74120MH2015PLC269596

Regd. Office : Office No. 402, Sai Samarth Business Park,  
Deonar Village Road, Govandi (E), Mumbai - 400088

**UN-AUDITED STANDALONE FINANCIALS RESULTS  
FOR THE QUARTER & NINE MONTHS ENDED ON DECEMBER 31, 2024**

Amount in Rs. in Lakhs

Sr. No.	PARTICULARS	STANDALONE					
		Quarter Ended on			Nine Months ended on		Year Ended on
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>INCOME</b>						
	(a) Revenue from operations	4,219.42	4,098.55	1,400.09	11,278.20	11,654.02	13,928.31
	(b) Other Income	108.01	117.17	29.85	272.84	118.78	306.78
	<b>Total Revenue</b>	<b>4,327.43</b>	<b>4,215.72</b>	<b>1,429.94</b>	<b>11,551.04</b>	<b>11,772.80</b>	<b>14,235.09</b>
2	<b>Expenses</b>						
	(a) Cost of Operating Expenses	2,111.12	2,211.27	763.81	5,920.91	7,038.48	8,719.95
	(b) Employees Benefit Expenses	149.16	110.07	103.02	366.74	308.77	404.65
	(c) Finance Cost	272.06	102.53	61.07	474.91	226.73	331.25
	(d) Depreciation and Amortisation Expenses	223.83	183.23	137.80	590.29	395.70	731.02
	(e) Other Expenses	208.30	284.34	91.97	633.25	345.27	548.43
	<b>Total Expenses</b>	<b>2,964.47</b>	<b>2,891.44</b>	<b>1,157.67</b>	<b>7,986.10</b>	<b>8,314.95</b>	<b>10,735.30</b>
3	<b>Total Profit / Loss before exceptional items and tax (1-2)</b>	<b>1,362.96</b>	<b>1,324.28</b>	<b>272.27</b>	<b>3,564.94</b>	<b>3,457.85</b>	<b>3,499.79</b>
4	Exceptional Items/Prior Period items	-	-	-	-	-	-
5	<b>Total Profit/Loss from Ordinary activities before tax (3-4)</b>	<b>1,362.96</b>	<b>1,324.28</b>	<b>272.27</b>	<b>3,564.94</b>	<b>3,457.85</b>	<b>3,499.79</b>
6	<b>Tax expense</b>						
	(a) Current tax	271.24	389.36	64.82	812.31	798.36	863.18
	(b) Deferred tax	85.94	16.29	19.06	118.51	86.73	148.06
	<b>Total tax expenses</b>	<b>357.18</b>	<b>405.65</b>	<b>83.88</b>	<b>930.82</b>	<b>885.09</b>	<b>1,011.24</b>
7	<b>Total Profit/Loss from Ordinary activities after tax (5-6)</b>	<b>1,005.78</b>	<b>918.63</b>	<b>188.39</b>	<b>2,634.12</b>	<b>2,572.76</b>	<b>2,488.55</b>
8	Extraordinary Expenses (net of tax)	-	-	-	-	-	-
9	<b>Net Profit/Loss for the period from continuing operations (7-8)</b>	<b>1,005.78</b>	<b>918.63</b>	<b>188.39</b>	<b>2,634.12</b>	<b>2,572.76</b>	<b>2,488.55</b>
##	Profit/Loss for the period from discontinuing operations	-	-	-	-	-	-
##	Tax Expenses of discontinuing operations	-	-	-	-	-	-
##	<b>Net Profit/Loss for the period from discontinuing operations (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
##	<b>Profit/loss for the period (9+12)</b>	<b>1,005.78</b>	<b>918.63</b>	<b>188.39</b>	<b>2,634.12</b>	<b>2,572.76</b>	<b>2,488.55</b>
##	<b>Other Comprehensive Income</b>						
	(a) (i) item that will not be reclassified to profit and loss	0.08	-	-	0.28	-	(8.75)
	(ii) Income tax effecton above	-	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax effecton above	-	-	-	-	-	-
##	Parent Compnay Equity Share	-	-	-	-	-	-
##	Non Controlling Interest	-	-	-	-	-	-
##	<b>Net Profit/Loss after taxes, minority interest (13-15)</b>	<b>1,005.86</b>	<b>918.63</b>	<b>188.39</b>	<b>2,634.40</b>	<b>2,572.76</b>	<b>2,479.80</b>
##	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)	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000	10,80,10,000
##	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,419.01</b>
##	<b>Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each</b>						
	(a) Basic	9.31	8.51	1.74	24.39	23.82	22.96
	(b) Diluted	9.31	8.51	1.74	24.39	23.82	22.96

Note:-

1. The comparative financial information for the quarter and nine months ended on 31st December, 2023 is prepared in accordance with accounting standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and the change of the transition is reflected in the year ended on 31st March, 2024

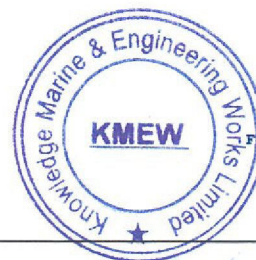
2. The accounts Reconciliation of results between previous Indian GAAP and IND AS as required by Para 24 of IND AS 101 "First time adoption of Indian accounting standard" are as follows:-

**C. Reconciliation of Total Comprehensive Income**

Nature of Adjustments	Year Ended
	31-Mar-24
<b>S. No Net Profit as per Previous GAAP</b>	<b>2,724.40</b>
1) Amortization of Prepaid Rent Component to Security Deposit made	(0.34)
2) Classification Interest Income Through OCI as per IND AS 109	0.35
3) Component Accounting of Assets	(193.83)
4) Classification of Transaction cost in Accordance with IND AS 109	(9.10)
5) Deferred Tax	(32.43)
6) Depreciation on Charged on Impaired Assets in 2024	(9.20)
<b>Total Comprehensive Income as per IND AS</b>	<b>2,479.79</b>

Date: 11/February/2025

Place: Mumbai



For Knowledge Marine & Engineering Works Limited

Kanak Kewalramani  
Whole-time Director & CFO  
DIN: 06678703



# KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

**CIN - L74120MH2015PLC269596**

Regd. Office : Office No. 402, Sai Samarth Business Park,

Deonar Village Road, Govandi (E), Mumbai - 400088

## STANDALONE SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

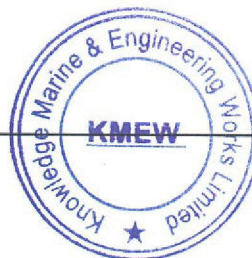
Amount in Rs. in Lakhs

Sr. No.	Particulars	Quarter Ended on			Nine Months ended on		Year Ended on
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	India	3,181.76	3,081.61	669.32	7,606.27	10,923.25	12,103.54
	Myanmar	1,037.66	1,016.94	730.77	3,671.93	730.77	1,824.77
	<b>Total</b>	<b>4,219.42</b>	<b>4,098.55</b>	<b>1,400.09</b>	<b>11,278.20</b>	<b>11,654.02</b>	<b>13,928.31</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Add : Other Operating Income	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>4,219.42</b>	<b>4,098.55</b>	<b>1,400.09</b>	<b>11,278.20</b>	<b>11,654.02</b>	<b>13,928.31</b>
<b>2</b>	<b>Segment Results (EBIDTA)</b>						
	<b>Profit / Loss before tax and interest from each segment</b>						
	India	1,059.07	971.04	181.65	1,950.70	3,701.87	2,752.14
	Myanmar	691.77	521.83	259.64	2,406.60	259.64	1,271.65
	<b>Total Segment Profit before Interest, Tax, Depreciation and Amortization</b>	<b>1,750.84</b>	<b>1,492.87</b>	<b>441.29</b>	<b>4,357.30</b>	<b>3,961.51</b>	<b>4,023.79</b>
<b>3</b>	<b>Segment Results (EBIT)</b>						
	India	872.71	825.26	81.22	1,472.79	3,418.30	2,393.36
	Myanmar	654.31	484.37	222.27	2,294.21	147.51	1,122.15
	<b>Total Segment Profit before Interest &amp; Tax</b>	<b>1,527.02</b>	<b>1,309.63</b>	<b>000.49</b>	<b>0,767.00</b>	<b>3,565.81</b>	<b>3,515.51</b>
	(i) Finance Cost	272.06	102.53	61.07	474.91	226.73	331.25
	(ii) Interest Income	108.00	117.17	29.85	272.84	118.78	306.78
	(iii) Other Un-allocable Income	-	-	-	-	-	-
	<b>Profit Before Tax</b>	<b>1,362.96</b>	<b>1,324.27</b>	<b>272.27</b>	<b>3,564.93</b>	<b>3,457.86</b>	<b>3,491.04</b>
	(i) Current Tax	271.24	389.36	64.82	812.31	798.36	863.18
	(ii) Deferred Tax	85.94	16.29	19.06	118.51	86.73	148.06
	<b>Profit After Tax</b>	<b>1,005.78</b>	<b>918.62</b>	<b>188.39</b>	<b>2,634.11</b>	<b>2,572.77</b>	<b>2,479.80</b>
	Share of Profit/ (Loss) of Associates and Joint Ventures	-	-	-	-	-	-
	<b>Profit After Tax and share of Profit/ (Loss) of Associates and Joint Ventures</b>	<b>1,005.78</b>	<b>918.62</b>	<b>188.39</b>	<b>2,634.11</b>	<b>2,572.77</b>	<b>2,479.80</b>
<b>4</b>	<b>Segment Assets</b>						
	India	-	10,420.19	-	-	-	6,635.48
	Myanmar	-	2,949.13	-	-	-	2,536.54
	<b>Total</b>	-	<b>13,369.32</b>	-	-	-	<b>9,172.02</b>
	<b>Others</b>	-	-	-	-	-	-
	Less: Inter Segment Eliminations	-	-	-	-	-	-
	<b>Net Segment Assets</b>	-	-	-	-	-	-
	Add: Unallocable Assets	-	12,038.68	-	-	-	10,324.51
	<b>Total Assets</b>	-	<b>25,408.00</b>	-	-	-	<b>19,496.53</b>
<b>5</b>	<b>Segment Liabilities</b>						
	India	-	5,278.38	-	-	-	1,062.03
	Myanmar	-	63.07	-	-	-	46.06
	<b>Total</b>	-	<b>5,341.45</b>	-	-	-	<b>1,108.09</b>
	Less: Inter Segment Eliminations	-	-	-	-	-	-
	<b>Net Segment Liabilities</b>	-	-	-	-	-	-
	Add: Unallocable Liabilities	-	20,066.55	-	-	-	18,388.44
	<b>Total Liabilities</b>	-	<b>25,408.00</b>	-	-	-	<b>19,496.53</b>

**Date: 11/February/2025**

**Place: Mumbai**

For Knowledge Marine & Engineering Works Limited



**Kanak Kewalramani**  
 Whole-time Director & CFO  
 DIN: 06678703



**NOTES TO STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS**

1. The above un-audited financial results for the quarter and nine months ended on December 31, 2024 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 February 11, 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 nine months ended December 31, 2024, which were also approved by the Audit Committee and Board at their meeting dated February 11, 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 comparative financial information for the quarter and nine months ended on 31<sup>st</sup> December, 2023 is prepared in accordance with accounting standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and the change of the transition is reflected in the year ended on 31<sup>st</sup> March, 2024.
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 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.~~
6. 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. Segment Revenue, Results, Assets and Liabilities 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 previous year figures have been restated/regrouped/reclassified, wherever necessary, in order to make them comparable.
8. During this quarter the work of one of the subsidiary company M/s Knowledge Infra Ports Private Limited and associate company M/s KMEW Offshore Private Limited is successfully completed and the companies have participated in other bids for the similar type of work.

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

**Place: Mumbai  
Date: 11-Feb-2025**



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



## KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable, No Default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable for the Quarter**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable for the Quarter**

