



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref: KMEW/BSE/Reg-24A/2024-25/1

Date: 10th September, 2024

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Dear Sir/Ma'am,

Scrip Code	Symbol	ISIN
543273	KMEW	INE0CJD01011

Sub: Annual Secretarial Compliance Report for the Year ended March 31, 2024

Pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby submit the Annual Secretarial Compliance Report for migration of the equity shares from BSE-SME Board to Main Board of BSE & NSE for the year ended March 31, 2024 duly signed by M/s. HRU & Associates, Practicing Company Secretary, Mumbai.

Kindly take the same on record & oblige.

Thanking You,

Yours Faithfully,

For **Knowledge Marine & Engineering Works Limited**

Avdhoot Kotwal
Company Secretary & Compliance Officer



HRU & ASSOCIATES
Company Secretaries

Hemanshu R. Upadhyay
B. Com., A.C.S.

Mobile(s): 7304995743/8104259060

E-mail :
hemanshu.upadhyay14@gmail.com

OFFICE:

Office 15, 1st floor, Sai Krupa Mall, opp
Dahisar Railway Station (west), Mumbai -
400068.

Secretarial Compliance Report of Knowledge Marine & Engineering Works Limited

For the Financial Year ended 31st March, 2024

To,
Board of Directors,
Knowledge Marine & Engineering Works Limited
Office No. 402, Sai Samarth Business Park,
Deonar Village Road, Mumbai - 400 088

We have conducted the review of the compliance with the applicable statutory provisions and the adherence to good corporate practices by **Knowledge Marine & Engineering Works Limited** (hereinafter referred as “the listed entity”), having its registered office at Office No. 402, Sai Samarth Business Park, Deonar Village Road, Mumbai - 400 088. Secretarial Review was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conducts/statutory compliances and providing our observations thereon.

Based on our verification of the Company’s books, papers, minutes books, forms and returns filled and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial review, we hereby report that the listed entity has during the review period covering the financial year ended on 31st March 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter.

We have examined:

- all the documents and records made available to us and explanation provided by Knowledge Marine & Engineering Works Limited (“the listed entity”),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2024 (“Review Period”) in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);



The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – **Not applicable to the listed entity under during review period.**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not applicable to the listed entity under during review period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021- **Not applicable to the listed entity under during review period**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 - **Not applicable to the listed entity under during review period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder.
- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:
Not Applicable
- (c) Thereby report that, during the Review Period the Compliance Status of the listed entity with following requirements:



Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under Section 118 (10) of the Companies Act, 2013 and mandatorily applicable.	Yes	None
2.	Adoption and timely updation of the Policies: (a) All the applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. (b) All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	None None
3.	Maintenance and disclosures on the Website: (a) The Listed entity is maintaining a functional website (b) Timely dissemination of the documents/ information under a separate section on the website (c) Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	Yes Yes Yes	None None None



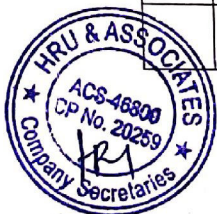
4.	Disqualification of Director: None of the Directors(s) of the Company is/are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Listed Entity.	Yes	None
5.	Details related to Subsidiaries of listed entities w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries	Not Applicable	The Company is not having any material Subsidiary.
6.	Preservation of Documents: As per confirmation given by the listed entity and on our test check basis, it is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under Listing Regulations.	Yes	None
7.	Performance Evaluation: The listed entity has conducted a performance evaluation of the Board, Independent Directors and the Committees on an annual basis as prescribed in SEBI Regulations.	Yes	None
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions (b) In case no prior approval obtained, the detailed reasons along with confirmation whether the transactions was subsequently/approved/ratified/rejected by the Audit Committee.	Yes Not Applicable	None Prior Approval of the Audit Committee was obtained
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of Listing Regulations, within the time limits prescribed thereunder.	Yes	None
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) &3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Yes	None



12.	Resignation of statutory auditor from the listed entity or any of its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	None
13.	Additional non-compliances, if any: No additional non-compliance was observed for any SEBI regulation/circular/guidance note etc.	Yes	None

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular **CIR/CFD/CMD1/114/2019** dated **18th October, 2019**:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	Compliance with the following conditions while appointing/reappointing an auditor		
	(a) If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation has issued the limited review/audit report for such quarter; or (b) If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/audit report for such quarter as well as the next quarter; or (c) If the auditor has signed the limited review/audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/audit report for the last quarter of such financial year as well the audit report for such financial year	Not Applicable	The Auditor has not resigned
2.	Other conditions relating to resignation of Statutory Auditor		
	i. Reporting of concerns by the Auditor with respect to 'the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	Not Applicable	Not Applicable
	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with	Not Applicable	Not Applicable

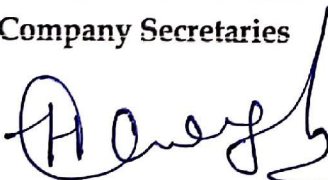


	<p>relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>i. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October. 2019.	Not Applicable	Not Applicable

Assumptions and Limitation of scope and review:

- 1) Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- 2) Our responsibility is to report based upon our examination of relevant documents and information.
- 3) We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- 4) This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For HRU & Associates
Company Secretaries





Hemanshu Upadhyay

Proprietor

Membership No. 46800

C.P Number: 20259

UDIN: A046800F001152135

Date: 05-09-2024

Place: Mumbai