



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref: KMEW/BSE/Reg-30/2024-25/27

Date: 07th November, 2024

To,
Listing Department
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Ma'am,

Scrip Code	Symbol	ISIN
543273	KMEW	INE0CJD01011

Sub: Outcome of Board Meeting held on Thursday, 07th November, 2024

In continuance of our letter dated 31st October, 2024 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 Thursday, 07th November, 2024, *inter-alia*, has approved the un-audited consolidated and standalone Financial results along with Limited Review Report of the Company for the half year ended 30th September, 2024.

The meeting commenced at 04:00 p.m. (IST) and concluded at 04:37 p.m. (IST).

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

Kindly take the above on record and oblige.

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 half yearly 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

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 half year ended on 30th September 2024, and year to date from 1st April, 2024 to 30th September, 2024 (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 Accounting Standards 25 "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 and procedures performed as stated above, 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. Other matters

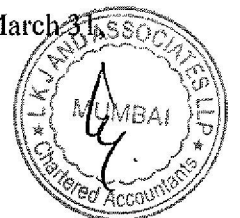
The Statement includes the results of its group companies:-

- 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)

We did not audit the financial statements of "Knowledge Dredging Co. W.L.L. and Knowledge Marine Co. W.L.L." subsidiary included in the consolidated financial results, whose financial statements reflect total gross fixed assets of Rs.4034.75 lacs as at 31st March, 2024, the total revenue from operation is 2029.43 lacs and net profit after tax is Rs.699.74 lacs from April 2024 to September 2024. These financial statements have been reviewed by other statutory auditor of the respective Companies in Bahrain 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.

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.

The comparative financial information for the half year ended September 30, 2023 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), included in this Statement. The comparative financial information for the half year & year ended on March 31,



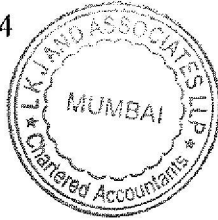
2024 has been prepared in accordance with Indian Accounting Standards ("Ind AS"), included in this Statement has been reviewed/audited, as applicable, by us. The report on comparative financial information dated November 14, 2023 for the half year ended September 30, 2023 and our report on financial information dated May 28, 2024 for the year ended March 31, 2024, expressed an unmodified conclusion/opinion, as applicable.

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


Ramesh Luharuka

Partner

Membership No. 031765



UDIN – 24031765BKEWKR5328

Place – Mumbai

Date – 7th November 2024



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN:- L74120MH2015PLC269596

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

**STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIALS RESULTS
FOR THE HALF-YEAR ENDED ON 30TH SEPTEMBER, 2024**

Amount in Rs. in Lakhs except Paid up capital and EPS

Sr. No.	PARTICULARS	CONSOLIDATED				
		Half Year Ended on		Corresponding Half Year ended on	Year Ended on	
		30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24	31-Mar-23
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	INCOME					
	(a) Revenue from operations	9,562.44	5,670.30	10,688.01	16,358.31	20,152.96
	(b) Other Income	156.10	216.32	96.25	312.57	138.22
	Total Revenue	9,718.55	5,886.62	10,784.26	16,670.88	20,291.18
2	Expenses					
	(a) Cost of Operating Expenses	4,809.41	3,286.02	6,587.79	9,873.81	12,398.20
	(b) Employees Benefit Expenses	306.90	243.26	210.39	453.65	394.28
	(c) Finance Cost	384.54	227.96	165.88	393.84	233.01
	(d) Depreciation and Amortisation Expenses	528.17	551.30	274.82	826.13	435.82
	(e) Other Expenses	760.15	764.65	278.66	1,043.30	492.03
	Total Expenses	6,789.17	5,073.20	7,517.54	12,590.73	13,953.34
3	Total Profit / Loss before exceptional items and tax (1-2)	2,929.38	813.42	3,266.72	4,080.15	6,337.84
4	Exceptional Items/Prior Period items	-	-	-	-	-
5	Total Profit/Loss from Ordinary activities before tax (3-4)	2,929.38	813.42	3,266.72	4,080.15	6,337.84
6	Tax expense					
	(a) Current tax	551.90	126.62	754.57	881.19	1,487.08
	(b) Deferred tax	30.57	76.56	69.88	146.44	130.83
	Total tax expenses	582.46	203.18	824.45	1,027.63	1,617.91
7	Total Profit/Loss from Ordinary activities after tax (5-6)	2,346.91	610.24	2,442.27	3,052.52	4,719.93
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-
9	Net Profit/Loss for the period from continuing operations (7-8)	2,346.91	610.24	2,442.27	3,052.52	4,719.93
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)	2,346.91	610.24	2,442.27	3,052.52	4,719.93
14	Other Comprehensive Income					
	(a) (i) item that will not be reclassified to profit and loss	0.22	-	-	(8.75)	-
	(ii) Income tax effecton above	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-
15	Parent Compnay Equity Share	657.97	-	34.86	578.04	44.67
16	Non Controlling Interest	60.61	-	23.03	(14.04)	15.34
17	Net Profit/Loss after taxes, minority interest	2,286.52	610.24	2,419.24	3,057.82	4,704.60
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
	(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
19	Other Equity	-	-	-	15,629.15	12,320.10
20	Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each					
	(a) Basic	21.17	5.65	22.40	28.31	45.26
	(b) Diluted	21.17	5.65	22.40	28.31	45.26

Date: 07/November/2024
Place: Mumbai

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



Kanak
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

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2024

Amount in Rs. in Lakhs

PARTICULARS	CONSOLIDATED	
	As at 30-Sept-2024	As at 31-Mar-2024
	Un-audited	Audited
ASSETS		
Non Current Assets		
Property, Plant, Equipment and Intangible Assets		
(a) Property, Plant & Equipments	12,003.11	10,764.84
(b) Capital Work in Progress	4,369.25	1,203.83
(c) Goodwill	0.09	0.09
(d) Intangible Assets	0.10	-
Financial Assets		
(a) Investments in Deposit	4,328.14	2,940.01
(b) Investment in Subsidiary	-	-
(c) Trade Recievables	149.58	464.58
(d) Loans	-	-
(e) Other Financial Assets	0.09	4.29
(f) Deferred Tax Assets (Net)	-	-
(g) Other Non Current Assets	-	0.32
Total Non Current Assets	20,850.37	15,377.96
Current Assets		
Inventories	107.44	121.65
Financial Assets		
(a) Trade Recievables	6,722.86	3,855.94
(b) Cash & Cash Equivalent	1,410.12	1,396.48
(c) Bank Balance other than (b) above	3,141.22	3,663.44
(d) Loans	886.07	346.58
(e) Other Financials Assets	5.50	1.07
(f) Other Current Assets	1,127.79	1,183.56
Total Current Assets	13,400.99	10,568.72
Total Assets	34,251.36	25,946.68
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,080.10	1,080.10
(b) Other Equity	17,968.85	15,682.34
(c) Non-Controlling Interest	323.32	262.70
Total Equity	19,372.27	17,025.13
Non- Current Liabilities		
Financial Liabilities		
(a) Borrowings	6,736.57	4,174.80
(b) Lease Liabilities	-	-
Provisions	25.43	21.12
Deffered Tax Liability	620.59	590.02
Other Financial Liabilities	-	-
Other Non-Current Liabilities	-	-
Total Non Current Liabilities	7,382.59	4,785.94
Current Liabilities		
Financial Liabilities		
(a) Borrowings	4,156.33	1,844.68
(b) Trade Pavable	-	-
(i) due to Micro and Small Enterprise	142.39	236.51
(ii) due to creditor other than Micro and Small Enterprise	420.98	980.54
(c) Other Financial Liability	-	-
Provisions	1,245.68	87.91
Current Tax Liabilities (Net)	1,426.35	881.19
Other Current Liabilities	104.78	104.78
Total Current Liabilities	7,496.50	4,135.61
Total Liabilities	14,879.09	8,921.55
Total Equity and Liabilities	34,251.36	25,946.68

Date: 07/November/2024
Place: Mumbai

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



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



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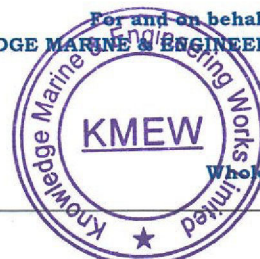
STATEMENT OF CONSOLIDATED CASH FLOW STATEMENT
FOR THE HALF-YEAR ENDED 30TH SEPTEMBER, 2024

Amount in Rs. in Lakhs

Particulars	For the period 30-Sep-24	For the year ended 31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	2,929.38	4,298.74
Adjustments for :		
Depreciation	528.17	607.54
Interest Income	(156.10)	(312.21)
Finance Cost	384.54	393.83
Transition Adjustment	58.13	-
Gratuity	4.32	-
Foreign Exchange Gain and Loss	0.82	22.46
Discount	-	(0.10)
Operating Profit before Working Capital Changes	3,749.24	5,010.27
Increase/Decrease in Other Current Assets	55.77	150.54
Increase/Decrease in Short Term Advances	(539.49)	(3.97)
Increase/Decrease in Trade Receivable	(2,551.91)	1,237.27
Increase in Inventory	14.21	(7.39)
Decrease In Current Investment	0	-
Increase in Other Financial Assets	(4.43)	-
Increase in Long Term Provisions	-	4.95
Increase in Short Term Provisions	1,702.93	(594.48)
Increase/Decrease in Other Current Liability	-	(80.51)
Decrease In Trade Payables	(653.68)	(1,393.43)
Adjustments for :		
Loans and Advances given		
Provisions	0	-
Cash generated from Operations	1,772.65	4,323.26
Income Tax Refund		
Income Tax Paid	(551.90)	(881.19)
Cash flow before Extraordinary Items	1,220.76	3,442.07
Extraordinary items		
Net Cash flow from Operating Activities	1,220.76	3,442.07
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment In Fixed Deposit	(1,388.13)	(1,720.69)
Increase in Fixed Assets	(1,820.77)	(4,498.59)
Increase in Capital Work-in-Progress	(3,165.42)	(1,288.52)
Interest on Fixed Deposits	156.10	312.21
Net Cash flow from / Used in Investing Activities	(6,218.22)	(7,195.59)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Decrease/Increase in Short Term Borrowings	2,311.65	(148.32)
Increase in Paid Up Capital	0	2.33
Increase in Long Term Borrowings	2,561.77	3,754.22
Increase in Security Premium	0	-
Finance Cost	(384.54)	(393.83)
Net Cash flow from / Used in Financing Activities	4,488.87	3,214.40
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(508.59)	(539.12)
Opening Cash & Cash Equivalents	5,059.92	5,599.05
Closing Cash & Cash Equivalents	4,551.33	5,059.92
Cash & Bank Balances as per BS	4,551.33	5,059.92

Date: 07/November/2024
Place: Mumbai

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



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



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

CIN - L74120MH2015PLC269596

Regd. Office : OFFICE NO. 402, Sai Samarth Business Park,
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CONSOLIDATED SEGMENT REPORTING FOR HALF YEAR ENDED 30TH SEPTEMBER 2024


Amount in Rs. In Lakhs

Particulars	India		Myanmar		Bahrain		Total	
	Half year ended 30-Sep-2024	Year ended 31-Mar-2024	Half year ended 30-Sep-2024	Year ended 31-Mar-2024	Half year ended 30-Sep-2024	Year ended 31-Mar-2024	Half year ended 30-Sep-2024	Year ended 31-Mar-2024
1.Segment Profit and Loss								
A.Segment Revenue (Net)	4,899.30	12,964.25	2,633.71	1,824.77	2,029.43	1,569.29	9,562.44	16,358.31
Add : Other Operating Income	153.79	-	-	-	2.32	-	156.10	-
Total Revenue	5,053.09	12,964.25	2,633.71	1,824.77	2,031.75	1,569.29	9,718.55	16,358.31
Less : Segment Expenses	3,008.84	9,379.44	800.95	702.62	993.78	532.05	4,803.58	10,614.11
Segment Profit / Loss	2,044.25	3,584.81	1,832.76	1,122.15	1,037.97	1,037.24	4,914.97	5,744.20
Add/Less : Unallocated Income Net of Unallocated Expenses	-	-	-	-	-	-	1,072.89	-
PBIT	-	-	-	-	-	-	3,842.08	5,744.20
Less : Interest and Other Finance Cost	182.70	-	1.70	-	200.14	-	384.54	393.84
Less : Depreciation	315.16	-	74.92	-	138.09	-	528.17	826.13
PBT	-	-	-	-	-	-	2,929.37	4,524.23
Less : Tax Expenses								
1. Current Tax	-	-	-	-	-	-	551.90	881.19
2. Deferred Tax	-	-	-	-	-	-	30.57	146.44
PAT							2,346.91	3,496.60
2.Segment ASSETS & Liabilities								
1.ASSETS								
Segment Assets	9,442.65	-	3,079.33	-	3,850.57	-	16,372.56	19,478.90
Unallocated Investments	-	-	-	-	24.44	-	4,951.64	2,940.01
Other Unallocated Assets	-	-	-	-	-	-	12,927.15	3,431.70
Total Assets							34,251.35	25,850.61
2.Equity and Liabilities								
Segment Liabilities	-	-	-	-	7,753.56	-	7,753.56	14,029.04
Unallocated Liabilities	-	-	-	-	-	-	26,497.80	855.90
Total Equity and Liabilities							34,251.36	14,884.94
3.Other Information								
Capital Expenditure	12,312.55	-	2,206.82	-	4,034.75	-	18,554.12	6,586.67
Depreciation and Amotisation	1,614.20	-	383.19	-	184.18	-	2,181.57	802.55
4.Geographical Information								
Total Revenue	4,899.30	12,964.25	2,633.71	1,824.77	2,029.43	1,569.29	9,562.44	16,358.31
Total Assets	9,442.65	-	3,079.33	-	3,850.57	-	16,372.56	19,478.90
Total Capital Expenditure	10,698.35	-	1,823.63	-	3,850.57	-	16,372.56	5,784.12

Date: 07/November/2024
Place: Mumbai

For and on behalf of the board of
Knowledge Marine & Engineering Work Limited


Kanak Kewalramani
Whole Time Director & CFO
DIN: 06678703





L K J AND ASSOCIATES LLP

Chartered Accountants

(Formerly Known as R V Loharuka & Co LLP)

138B, Jolly Maker Chambers – II, Nariman Point, Mumbai–21 || npfl123@gmail.com || 022 2282 0263 / 0268

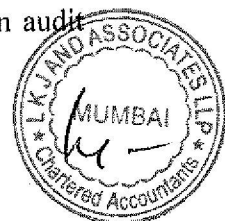
Limited Review Report on Unaudited Standalone Financial Results of the Company for the Half year ended on September 30, 2024 & year to date results for the period April 01, 2024 to September 30, 2024, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 half year ended on 30th September 2024 and year to date from 1st April 2024 to 30th September 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 (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 Accounting Standards 25 "Interim Financial reporting" notified under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 stated above, 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.

Other Matter

The comparative financial information for the year ended on March 31, 2024 has been prepared in accordance with Indian Accounting Standards ("Ind AS"), included in this Statement has been reviewed/audited, as applicable, by us. The comparative financial information for the half year ended September 30, 2023, (since published), 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), included in this Statement.

The report for the comparative financial information dated November 14, 2023 for the half year ended September 30, 2023 and report on financial information dated 28th May, 2024 for the year ended March 31, 2024, expressed an unmodified opinion, as applicable.

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



Ramesh Luharuka
Partner

Membership No. 031765
UDIN – 24031765BKEWKQ2003
Place – Mumbai
Date – 7th November 2024



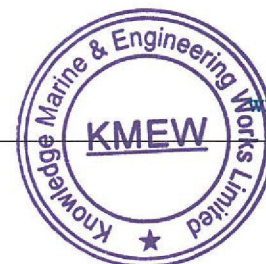
**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

CIN - L74120MH2015PLC269596

Regd. Office : OFFICE NO. 402, Sai Samarth Business Park,
Deonar Village Road, Govandi (E), Mumbai - 400088**STATEMENT OF UN-AUDITED STANDALONE FINANCIALS RESULTS
FOR THE HALF-YEAR ENDED ON 30TH SEPTEMBER, 2024**

Amount in Rs. in Lakhs except Paid up capital and EPS

Sr. No.	PARTICULARS	STANDALONE				
		Half Year Ended on		Corresponding Year ended on	Year Ended on	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	INCOME					
	(a) Revenue from operations	7,058.78	3,674.38	10,253.93	13,928.31	19,472.44
	(b) Other Income	164.83	217.85	88.93	306.78	124.51
	Total Revenue	7,223.61	3,892.23	10,342.86	14,235.09	19,596.95
2	Expenses					
	(a) Cost of Operating Expenses	3,809.79	2,445.28	6,274.67	8,719.95	11,896.80
	(b) Employees Benefit Expenses	217.58	198.91	205.74	404.65	382.81
	(c) Finance Cost	202.86	165.58	165.67	331.25	217.38
	(d) Depreciation and Amortisation Expenses	366.47	473.12	257.90	731.02	401.97
	(e) Other Expenses	424.95	295.13	253.30	548.43	440.36
	Total Expenses	5,021.64	3,578.02	7,157.28	10,735.30	13,339.31
3	Total Profit / Loss before exceptional items and tax (1-2)	2,201.98	314.21	3,185.59	3,499.79	6,257.64
4	Exceptional Items/Prior Period items	-	-	-	-	-
5	Total Profit/Loss from Ordinary activities before tax (3-4)	2,201.98	314.21	3,185.59	3,499.79	6,257.64
6	Tax expense					
	(a) Current tax	541.06	129.64	733.54	863.18	1,464.76
	(b) Deferred tax	32.57	80.40	67.67	148.06	132.97
	Total tax expenses	573.63	210.04	801.20	1,011.24	1,597.73
7	Total Profit/Loss from Ordinary activities after tax (5-6)	1,628.34	104.17	2,384.38	2,488.55	4,659.91
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-
9	Net Profit/Loss for the period from continuing operations (7-8)	1,628.34	104.17	2,384.38	2,488.55	4,659.91
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)	1,628.34	104.17	2,384.38	2,488.55	4,659.91
14	Other Comprehensive Income					
	(a) (i) item that will not be reclassified to profit and loss	0.20	-	-	(8.75)	-
	(ii) Income tax effecton above	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax effecton above	-	-	-	-	-
15	Parent Compnay Equity Share	-	-	-	-	-
16	Non Controlling Interest	-	-	-	-	-
17	Net Profit/Loss after taxes, minority interest (13-15)	1,628.55	104.17	2,384.38	2,479.80	4,659.91
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
	(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
19	Other Equity	16,419.01	14,790.46	-	16,419.01	12,018.07
20	Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each					
	(a) Basic	15.08	0.96	22.08	22.96	44.83
	(b) Diluted	15.08	0.96	22.08	22.96	44.83

Date: 07/November/2024
Place: MumbaiFor and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITEDKanak Kewalramani
Whole Time Director & CFO
DIN: 06678703



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024

PARTICULARS	STANDALONE	
	As at 30-Sept-2024	As at 31-Mar-2024
	Un-audited	Audited
ASSETS		
Non Current Assets		
Property, Plant, Equipment and Intangible Assets		
(a) Property, Plant & Equipments	7,874.47	6,489.13
(b) Capital Work in Progress	4,369.25	1,203.83
(c) Goodwill	-	-
(d) Intangible Assets	0.10	0.14
Financial Assets		
(a) Investments in Deposit	4,328.14	2,814.51
(b) Investment in Subsidiary	119.75	119.75
(c) Trade Receivables	149.58	464.58
(d) Loans	-	-
(e) Other Financial Assets	-	4.19
(f) Deferred Tax Assets (Net)	-	-
(g) Other Non Current Asset	-	0.32
Total Non Current Assets	16,841.29	11,096.46
Current Assets		
Inventories	31.26	68.15
Financial Assets		
(a) Trade Receivables	3,954.40	2,249.75
(b) Cash & Cash Equivalent	1,082.12	902.93
(c) Bank Balance other than (b) above	3,003.26	3,602.82
(d) Loans	480.58	342.61
(e) Other Financials Assets	5.49	1.07
(f) Other Current Assets	895.36	1,312.10
Total Current Assets	9,452.48	8,479.43
Total Assets	26,293.77	19,575.88
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,080.10	1,080.10
(b) Other Equity	16,419.01	14,790.46
Total Equity	17,499.11	15,870.56
Non- Current Liabilities		
Financial Liabilities		
(a) Borrowings	4,101.59	309.24
(b) Lease Liabilities	-	-
Provisions	25.43	21.12
Deferred Tax Liability	576.45	543.88
Other Financial Liabilities	-	-
Other Non-Current Liabilities	-	-
Total Non Current Liabilities	4,703.48	874.24
Current Liabilities		
Financial Liabilities		
(a) Borrowings	1,191.56	690.04
(b) Trade Payable		
(i) due to Micro and Small Enterprise	27.78	22.90
(ii) due to creditor other than Micro and Small Enterprise	275.86	1,085.19
(c) Other Financial Liability	-	-
Provisions	1,086.97	64.99
Current Tax Liabilities (Net)	1,404.24	863.18
Other Current Liabilities	104.78	104.78
Total Current Liabilities	4,091.19	2,831.09
Total Liabilities	8,794.67	3,705.32
Total Equity and Liabilities	26,293.77	19,575.88

Date: 07/November/2024
Place: Mumbai

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



Kanak
Kanak Kewalramani
Whole Time Director & CFO
DIN: 06678703

**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

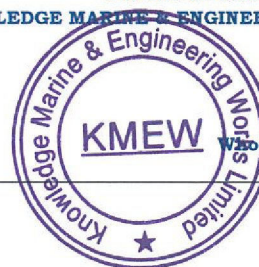
CIN:- L74120MH2015PLC269596

Regd. Office : OFFICE NO. 402, Sai Samarth Business Park, Deonar Village Road,
Govandi (E), Mumbai - 400088**STATEMENT OF STANDALONE CASH FLOW
FOR THE HALF-YEAR ENDED 30TH SEPTEMBER 2024**

Sr. No.	PARTICULARS	STANDALONE	
		Half-year ended on 30-Sept-2024	Year ended on 31-Mar- 2024
		Un-audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax & Extraordinary Items	2,201.98	3,703.22
	Adjustments for :		
	Depreciation	366.47	527.60
	Interest Income	(164.83)	(292.00)
	Finance Cost	202.86	331.25
	Preliminary Expense W/o	-	-
	Foreign Exchange Gain and Loss	0.70	21.76
	Adjustment o Transition	53.73	-
	Discount	-	-
	Provision For Gratuity Expenses	4.32	4.95
	Operating Profit before Working Capital Changes	2,665.22	4,296.77
	(Increase)/Decrease in Other Current Assets	(137.97)	(191.72)
	Increase/Decrease in Short Term Advances	-	-
	(Decrease)/Decrease in Current Assets	421.26	-
	Increase/Decrease in Trade Receivable	(1,389.65)	3,043.75
	Increase/Decrease in Inventory	36.88	(11.74)
	(Increase)/Increase in Other Financials Assets	(4.42)	-
	Increase/Decrease In Current Investment	-	-
	Increase/Decrease in Short Term Provisions	1,563.04	(599.44)
	Increase/Decrease in Current Liabilities	-	307.61
	Increase/Decrease In Trade Payables	(804.46)	(1,462.95)
	Adjustments for :		
	Long Term Provisions	-	-
	Other Provisions	-	-
	Cash generated from Operations	2,349.89	5,382.26
	Income Tax Refund	-	-
	Income Tax Paid	(541.06)	(863.18)
	Cash flow before Extraordinary Items		
	Extraordinary items	-	-
	Net Cash flow from Operating Activities	1,808.83	4,519.09
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Increase in Fixed Assets	(1,806.00)	(478.40)
	Investment made in Unquoted Shares/FD	(1,513.63)	(1,727.27)
	Increase in Capital Work-in-Progress	(3,165.42)	(1,288.52)
	Interest on FD	164.83	292.00
	Net Cash flow from / Used in Investing Activities	(6,320.22)	(3,202.20)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/Decrease in Short Term Borrowings	501.53	(1,696.72)
	Increase in Paid up Capital	-	-
	Increase/Decrease in Long Term Borrowings	3,792.35	(111.34)
	Increase in Share Security Premium	-	-
	Finance Cost	(202.86)	(331.25)
	Net Cash flow from / Used in Financing Activities	4,091.02	(2,139.31)
	Net Decrease / Increase in Cash or Cash Equivalents	(420.37)	(822.42)
	Opening Cash & Cash Equivalents	4,505.75	5,328.17
	Closing Cash & Cash Equivalents	4,085.38	4,505.75
	Cash & Cash Equivalents comprises :		
	Cash & Bank Balances as per BS	4,085.38	4,505.75

Date: 07/November/2024

Place: Mumbai

For and on behalf of Board of Directors
KNOWLEDGE MARINE & ENGINEERING WORKS LIMITEDKanak 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 HALF-YEAR ENDED 30TH SEPTEMBER 2024

Amount in Rs. in Lakhs

Particulars	India		Myanmar		Total	
	Half year ended 30-Sep-2024	Year ended 31-Mar-2024	Half year ended 30-Sep-2024	Year ended 31-Mar-2024	Half year ended 30-Sep-2024	Year ended 31-Mar-2024
1.Segment Profit and Loss						
A.Segment Revenue (Net)	4,425.07	12,103.54	2,633.71	1,824.77	7,058.78	13,928.31
Add : Other Operating Income	164.83				164.83	-
Total Revenue	4,589.90	12,103.54	2,633.71	1,824.77	7,223.61	13,928.31
Less : Segment Expenses	3,008.84	8,592.67	800.95	702.62	3,809.79	9,295.29
Segment Profit / Loss	-	-	-	1,122.15	3,413.82	4,633.02
Add/Less : Unallocated Income Net of Unallocated Expenses					642.52	-
PBIT					2,771.30	4,633.02
Less : Interest and Other Finance Cost	201.16	-	1.70	-	202.86	-
Less : Depreciation	291.54	-	74.92	-	366.47	-
PBT	-	-	-	-	2,201.98	4,633.02
Less : Tax Expenses						
1. Current Tax	-	-	-	-	541.06	-
2. Deferred Tax	-	-	-	-	32.57	-
PAT	-	-	-	-	1,628.34	4,633.02
2.Segment ASSETS & Liabilities						
1.ASSETS						
Segment Assets	3,330.01	6,635.48	1,255.70	2,536.54	4,585.72	9,172.02
Unallocated Investments	-	-	-	-	5,071.39	2,934.26
Other Unallocated Assets	-	-	-	-	4,392.84	7,390.25
Total Assets	3,330.01	6,635.48	1,255.70	2,536.54	14,049.95	19,496.53
2.Equity and Liabilities						
Segment Liabilities	-	1,062.03	-	46.06	-	1,108.10
Unallocated Liabilities	-	-	-	-	26,293.77	2,564.79
Total Equity and Liabilities	-	-	-	-	26,293.77	3,672.89
3.Other Information						
Capital Expenditure	11,782.14	2,566.69	2,206.82	24.05	13,988.97	2,590.73
Depriciation and Amotisation	1,361.95	358.78	383.19	149.50	1,745.14	508.28
4.Geographical Information						
Total Revenue	4,425.07	12,103.54	2,633.71	1,824.77	7,058.78	13,928.31
Total Assets	3,330.01	16,959.99	1,255.70	2,536.54	4,585.72	19,496.53
Total Capital Expenditure	10,420.19	2,542.64	1,823.63		12,243.82	2,566.69

Date: 07/Nov/2024
Place: Mumbai

For 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 unaudited standalone and consolidated Financial Results for the half year ended on 30th September, 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 7th November, 2024.
2. As required under Regulation 33 of the SEBI (LODR) regulations 2015, the statutory Auditors have issued Limited review reports on the aforesaid unaudited financial results for the half year ended 30th September 2024, which were also approved by the Audit Committee and Board at their meeting dated 7th November, 2024.
3. The Company has adopted IND-AS in preparation of its financial statements as on 30th September, 2024. The comparative financial information for the year ended on 31st March, 2024 has also been readopted in accordance with Indian Accounting Standards ("Ind AS") included in this statement. However, the comparative financial information for the half year ended on 30th September, 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 and second half of the FY 2023-2024.
4. Major part of the revenue of the Company for the first half ended on 30th Sep., 2024 is booked in the later half of the first 6 months of the year 2024-2025 and hence there is an increase in the Trade Receivables of the Company. However, Company is confident to receive the amount of outstanding trade receivables as per agreed timeline.
5. Out of the Trade Receivables of Rs. 464.58 Lakhs in the Non-current Assets as on 31st March, 2024, Company has received an amount of Rs. 315.00 Lakhs and only Rs. 149.58 Lakhs are outstanding as on 30th Sep., 2024. The Company is confident to receive the amount of outstanding trade receivables before 31st December, 2024.
6. Company has incorporated One Wholly Owned Subsidiary Company named M/s Knowledge Marine Co. W.L.L. and A Subsidiary Company named M/s Knowledge Dredging Co. W.L.L. in the Kingdom of Bahrain in the month of August, 2023. Since both the Subsidiary Companies are newly incorporated and no significant transactions, except for equity contribution in Knowledge Marine Co. W.L.L., have been carried out, the same are not consolidated in the Consolidated Financials of the Company as on 30th September, 2023.
7. The previous 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: 07/November/2024**