



# KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref.: KMEW/SE/Reg.24-A/2025-26/

Date: May 30, 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/Madam,

Scrip Code	Symbol	ISIN
543273	KMEW	INEOCJDO1011

## **Sub: - Annual Secretarial Compliance Report for the year ended March 31, 2025**

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (Listing Regulations”), we are enclosing herewith Annual Secretarial Compliance Report of the Knowledge Marine & Engineering Works Limited (the “**Company**”) for the year ended March 31, 2025, issued & signed by M/s. Divya Mohta, Practising Company Secretaries.

You are requested to kindly take the same on your records.

Thanking you,

Yours Faithfully,  
**For Knowledge Marine & Engineering Works Limited**

*Kotwal*  
  
**Avdhoot Kotwal**  
**Company Secretary & Compliance Officer**

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  
Phone: 022 - 35530988 E-mail: [info@kmew.in](mailto:info@kmew.in), Website: [www.kmew.in](http://www.kmew.in)  
Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01011)



Company Secretary in Practice  
Membership: ACS 47040  
Certificate of Practice: 17217  
Peer Review: 2773/2022

**DIVYA MOHTA**  
29, Strand Road, Kolkata - 700001  
Mobile : 9830971919  
Email : [dmohta92@gmail.com](mailto:dmohta92@gmail.com)

**Secretarial Compliance Report of**  
**Knowledge Marine & Engineering Works Limited**  
**for the year ended March 31, 2025**

**[Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015**

To,

The Board of Directors,  
**Knowledge Marine & Engineering Works Limited**  
CIN of Company: L74120MH2015PLC269596  
Unit No. 706 & 707, The Epicentre,  
W. T. Patil Marg, Off Eastern Freeway, BEST Colony,  
BEST Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071,

I, CS Divya Mohta, (Company Secretary in whole-time practice) have examined:

- (a) All the documents and records made available to me and explanation provided by **KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED** (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2025 (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) 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;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (*Not applicable to the listed entity during Review Period*)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;



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- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the listed entity during Review Period)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable to the listed entity 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 during Review Period)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018;
- (i) Other regulations as applicable

and circulars/guidelines issued thereunder;

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

- i. The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below: -

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil		Nil	Nil	Nil

- ii. The listed entity has taken the following actions to comply with the observations made in previous reports i.e., as on March 31, 2024

Sr. No	Observations/ Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
	Nil	Nil	Nil	Nil	Nil	Nil



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

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
<b>1.</b>	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	<p>i. 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</p> <p>ii. 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</p> <p>iii. 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 as the audit report for such financial year.</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>	<p>The members at the 06<sup>th</sup> Annual General Meeting of the Company had approved the appointment of M/s. R.V. Luharuka &amp; Co LLP, Chartered Accountants, (FRN:100164W/W1000174) as the Statutory Auditor of the Company for a period of 5years till the conclusion of the 11<sup>th</sup>Annual General Meeting of the Company. In the year 2023-24, the name of Statutory Auditor has been changed from “M/s. R.V. Luharuka &amp; Co LLP” to “M/s. L K J &amp; Associates LLP”</p>
<b>2.</b>	<b>Other conditions relating to resignation of statutory auditor</b>		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p>	<p>Not Applicable</p>	<p>Not Applicable</p>
	<p>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.</p> <p>b. In case the auditor proposes to resign, all concerns</p>	<p>Not Applicable</p>	<p>Not Applicable</p>



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	<p>with respect to the proposed resignation, along with 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:</p> <p>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>	Not Applicable	Not Applicable
		Not Applicable	Not Applicable
		Not Applicable	Not Applicable
3.	<p>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 18<sup>th</sup>October, 2019.</p>	Not Applicable	Not Applicable

iv. I hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1	<p><u>Secretarial Standards:</u></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI) as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	-



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2	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li></ul>	Yes  Yes	All the applicable policies are in place and the same have been reviewed or adopted on April 16, 2024.
3	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/information under a separate section on the website</li><li>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</li></ul>	Yes  Yes  Yes	-  -  -
4	<p><u>Disqualification of Director:</u></p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013as confirmed by the listed entity.</p>	Yes	-
5	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes Yes	- -
6	<p><u>Preservation of Documents:</u></p> <p>The listed entity 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 SEBI LODR Regulations, 2015.</p>	Yes	-
7	<p><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial</p>	Yes	-



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	year/during the financial year as prescribed in SEBI Regulations.		
8	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	Yes  Not Applicable	-  Refer to Point No. 8(a)
9	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	Refer BSE and neaps portal.
10	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	-
11	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>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.</p>	N.A.	No such events
12	<p><u>Additional Non-compliances, if any:</u></p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	N.A.	No such Non-Compliance

**Assumptions & 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. This is neither an audit nor an expression of opinion.
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



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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.

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For Divya Mohta

**DIVYA**  
**MOHTA** Digitally signed  
by DIVYA MOHTA  
Date: 2025.05.30  
15:37:55 +05'30'

Company Secretary in whole-time practice

Peer Review : 2773/2022 | Membership No. : A47040 | COP No. : 17217

Dated: 22.05.2025

Place: Kolkata

UDIN: A047040G000404650