



To,
The Chief General Manager
Listing Operation,
The National Stock Exchange of India Limited,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.

Date: 27/06/2026

Dear Sir,

Sub: Application for "In-principle approval" prior to issue and allotment of 7,64,317 equity shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

We, P Singhania & Associates, Chartered Accountants have verified the relevant records and documents of M/s Knowledge Marine & Engineering Works Limited with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

- The entire pre-preferential holding of the following allottee(s) is in dematerialized form - Not applicable

360 One Pipe Fund, FLC Investco LLC, Bank of India - Small Cap Fund and Bank of India - Mid and Small Cap Equity and Debt Fund does not hold any equity shares of the issuer.
- The requirement for valuation report from Independent Registered Valuer is not applicable to the issuer company. We confirm the Pricing Methodology adopted for the proposed Preferential issue and detailed working of the same is attached herewith as Annexure A.
- The highest trading volume in respect of the equity shares of the issuer has been recorded during the preceding 90 trading days prior to the relevant date on National Stock Exchange of India Limited.

For P Singhania & associates
Chartered Accountants
FRN No. 138354W

P Singhania

Preeti Singhania
Proprietor
M. No. 159249
Date: 27/06/2026

Place: Mumbai
UDIN NO:- 26159249TSUJPV5096





Annexure A - Price working

Trading Days	Date	VWAP	Volume	Value
1	18-Jun-26	2,078.96	66,186	13,75,97,826.20
2	17-Jun-26	2,070.29	1,98,914	41,18,10,249.80
3	16-Jun-26	1,978.94	45,613	9,02,65,449.50
4	15-Jun-26	1,960.19	93,542	18,33,59,911.90
5	12-Jun-26	1,899.02	60,945	11,57,35,522.20
6	11-Jun-26	1,845.23	69,845	12,88,80,303.50
7	10-Jun-26	1,898.18	59,860	11,36,25,292.40
8	09-Jun-26	1,929.09	73,702	14,21,77,494.10
9	08-Jun-26	1,888.88	69,966	13,21,57,489.30
10	05-Jun-26	1,879.44	73,970	13,90,22,505.80
11	04-Jun-26	1,892.93	1,34,261	25,41,46,235.30
12	03-Jun-26	1,796.63	67,929	12,20,43,352.70
13	02-Jun-26	1,799.89	1,21,361	21,84,36,881.30
14	01-Jun-26	1,781.79	2,18,091	38,85,93,065.10
15	29-May-26	1,948.50	1,97,103	38,40,55,239.20
16	27-May-26	2,082.23	1,36,482	28,41,86,732.10
17	26-May-26	2,130.33	1,41,068	30,05,21,605.80
18	25-May-26	2,053.39	96,338	19,78,19,596.00
19	22-May-26	2,115.52	1,16,669	24,68,15,240.80
20	21-May-26	2,129.13	1,34,073	28,54,58,323.90
21	20-May-26	2,020.55	1,14,536	23,14,25,536.40
22	19-May-26	2,042.79	1,08,930	22,25,20,819.50
23	18-May-26	2,077.78	2,82,621	58,72,24,266.20
24	15-May-26	1,969.22	78,083	15,37,62,778.60
25	14-May-26	1,937.00	1,03,449	20,03,80,933.40
26	13-May-26	1,997.63	1,17,145	23,40,11,851.10
27	12-May-26	2,056.09	2,03,779	41,89,87,411.70
28	11-May-26	2,172.28	1,90,347	41,34,86,557.90
29	08-May-26	2,144.20	67,326	14,43,60,584.40
30	07-May-26	2,213.66	1,59,646	35,34,01,749.70
31	06-May-26	2,149.84	2,33,561	50,21,19,493.60
32	05-May-26	2,171.44	7,52,364	1,63,37,15,525.10
33	04-May-26	1,964.91	9,26,605	1,82,06,94,070.90
34	30-Apr-26	1,759.74	68,172	11,99,64,762.70
35	29-Apr-26	1,797.99	1,04,354	18,76,27,551.70
36	28-Apr-26	1,819.98	1,35,127	24,59,27,946.40
37	27-Apr-26	1,810.76	5,84,073	1,05,76,17,886.70



38	24-Apr-26	1,682.94	44,364	7,46,62,016.80
39	23-Apr-26	1,727.66	28,971	5,00,51,916.10
40	22-Apr-26	1,723.41	54,493	9,39,13,577.70
41	21-Apr-26	1,713.67	49,488	8,48,06,194.10
42	20-Apr-26	1,728.67	87,616	15,14,58,723.90
43	17-Apr-26	1,809.51	84,808	15,34,60,774.40
44	16-Apr-26	1,833.42	94,242	17,27,85,481.00
45	15-Apr-26	1,802.33	66,708	12,02,29,532.70
46	13-Apr-26	1,758.97	86,865	15,27,92,826.00
47	10-Apr-26	1,759.42	1,17,399	20,65,54,127.60
48	09-Apr-26	1,726.29	1,06,780	18,43,32,862.00
49	08-Apr-26	1,723.95	65,704	11,32,70,728.50
50	07-Apr-26	1,679.20	1,38,120	23,19,30,490.50
51	06-Apr-26	1,600.81	61,202	9,79,72,572.30
52	02-Apr-26	1,545.52	45,598	7,04,72,785.70
53	01-Apr-26	1,573.31	64,329	10,12,09,525.70
54	30-Mar-26	1,489.56	65,494	9,75,57,022.70
55	27-Mar-26	1,540.65	60,369	9,30,07,547.00
56	25-Mar-26	1,585.88	83,135	13,18,41,803.60
57	24-Mar-26	1,516.50	67,861	10,29,11,215.70
58	23-Mar-26	1,445.04	1,36,193	19,68,03,796.50
59	20-Mar-26	1,535.34	31,689	4,86,53,528.10
60	19-Mar-26	1,524.48	49,369	7,52,62,179.90
61	18-Mar-26	1,570.26	57,413	9,01,53,344.90
62	17-Mar-26	1,535.95	98,776	15,17,14,739.60
63	16-Mar-26	1,514.72	72,798	11,02,68,702.60
64	13-Mar-26	1,537.31	63,145	9,70,73,306.00
65	12-Mar-26	1,571.85	61,356	9,64,42,401.90
66	11-Mar-26	1,635.34	1,62,832	26,62,86,324.20
67	10-Mar-26	1,623.88	83,841	13,61,47,829.30
68	09-Mar-26	1,556.40	72,549	11,29,15,222.50
69	06-Mar-26	1,602.31	58,713	9,40,76,359.00



70	05-Mar-26	1,611.91	1,63,998	26,43,49,309.60
71	04-Mar-26	1,597.78	1,41,570	22,61,97,733.30
72	02-Mar-26	1,646.30	2,55,445	42,05,38,048.40
73	27-Feb-26	1,602.21	53,452	8,56,41,438.50
74	26-Feb-26	1,618.47	51,891	8,39,83,954.40
75	25-Feb-26	1,641.28	1,51,072	24,79,51,254.70
76	24-Feb-26	1,576.92	84,420	13,31,23,770.50
77	23-Feb-26	1,576.65	1,49,422	23,55,86,866.30
78	20-Feb-26	1,648.60	1,58,670	26,15,83,704.40
79	19-Feb-26	1,645.70	1,06,773	17,57,16,412.80
80	18-Feb-26	1,692.95	70,043	11,85,79,270.40
81	17-Feb-26	1,725.88	75,656	13,05,73,440.70
82	16-Feb-26	1,707.37	54,954	9,38,27,041.50
83	13-Feb-26	1,726.41	1,98,920	34,34,17,564.70
84	12-Feb-26	1,759.55	4,09,295	72,01,73,265.90
85	11-Feb-26	1,761.79	1,26,341	22,25,86,386.10
86	10-Feb-26	1,769.09	95,192	16,84,03,306.60
87	09-Feb-26	1,756.04	1,18,219	20,75,97,597.50
88	06-Feb-26	1,703.42	1,20,989	20,60,95,285.50
89	05-Feb-26	1,757.92	84,095	14,78,32,140.80
90	04-Feb-26	1,812.63	78,266	14,18,67,048.50
90 TRADING DAYS				
TOTAL TURNOVER (90 DAYS)				21,40,05,82,342.50
TOTAL NUMBER OF SHARES TRADED (90 DAYS)				1,15,76,939
VWAP (90 DAYS)				1848.55
10 TRADING DAYS				
TOTAL TURNOVER				1,59,46,32,044.70
TOTAL NUMBER OF SHARES TRADED				8,12,543
VWAP (10 DAYS)				1962.52
In accordance with Regulation 164(1), the price shall be higher of the following:-				
the 90 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date				1848.55
the 10 trading days volume weighted average price of the related equity shares quoted on the				1962.52



recognised stock exchange preceding the relevant date	
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Minimum issue price shall be INR 1962.52.



To,
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai - 400 001.

Date: 27/06/2026

Dear Sir,

Sub: Application for "In-principle approval" prior to issue and allotment of 7,64,317 equity shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

We, P Singhania & Associates, Chartered Accountants have verified the relevant records and documents of M/s Knowledge Marine & Engineering Works Limited with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

a) None of the proposed allottee(s) has/ have sold any equity shares of the company during the 90 trading days preceding the relevant date.

Further, where the proposed allottee(s) is/ are promoter/ promoter group entity, then none of entities in the promoter and promoter group entities has/ have sold any equity share of the company during the 90 trading days preceding the relevant date. - Not applicable

b) 360 One Pipe Fund, FLC Investco LLC, Bank of India - Small Cap Fund and Bank of India - Mid and Small Cap Equity and Debt Fund does not hold any equity shares of the issuer for a period starting from the relevant date till the date of board meeting for preferential issue.

c) 360 One Pipe Fund, FLC Investco LLC, Bank of India - Small Cap Fund and Bank of India - Mid and Small Cap Equity and Debt Fund does not hold any equity shares of the issuer from 19.06.2026 till date.

d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018. - Not applicable

e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.



- f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that the Articles of Association of the issuer does not provide for a method of determination of price and price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the applicable regulations and the AoA of the company.
- g) The total allotment to the allottees in the present preferential issue is not more than 5% of the post issue fully diluted share capital of the issuer.

For P Singhania & associates
Chartered Accountants
FRN No. 138354W

P Singhania

Preeti Singhania
Proprietor
M. No. 159249



Date: 27/06/2026
Place: Mumbai

UDIN No:- 26159249OXJCNR3084



To
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P.J.Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Application for "In-principle approval" prior to issue and allotment of 7,64,317 equity shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.1. We, P Singhania & Associates, Chartered Accountants, hereby certify that the minimum issue price for the proposed preferential issue of M/s Knowledge Marine & Engineering Works Limited, based on the pricing formula prescribed under Regulation 164 of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 has been worked out at Rs. 1962.52 per share. The detailed working of the same is attached herewith as Annexure A.

2. The relevant date for the purpose of said minimum issue price was 19th June, 2026.
3. The workings for arriving at such minimum issue price or valuation report from Independent Registered Valuer have been attached herewith.
4. The highest trading volume in respect of the equity shares of the issuer has been recorded during the preceding 90 trading days prior to the relevant date on National Stock Exchange of India Limited.
5. We hereby certify that the Articles of Association of the issuer does not provide for a method of determination which results in a floor price higher than that determined under ICDR Regulations, 2018.

For P Singhania & associates
Chartered Accountants
FRN No. 138354W

P Singhania

Preeti Singhania
Proprietor
M. No. 159249
Date: 27/06/2026

Place: Mumbai
UDIN NO:- 26159249SHDECK3711





Annexure A - Price working

Trading Days	Date	VWAP	Volume	Value
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14	01-Jun-26	1,781.79	2,18,091	38,85,93,065.10
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29	08-May-26	2,144.20	67,326	14,43,60,584.40
30	07-May-26	2,213.66	1,59,646	35,34,01,749.70
31	06-May-26	2,149.84	2,33,561	50,21,19,493.60
32	05-May-26	2,171.44	7,52,364	1,63,37,15,525.10
33	04-May-26	1,964.91	9,26,605	1,82,06,94,070.90
34	30-Apr-26	1,759.74	68,172	11,99,64,762.70
35	29-Apr-26	1,797.99	1,04,354	18,76,27,551.70
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37	27-Apr-26	1,810.76	5,84,073	1,05,76,17,886.70
38	24-Apr-26	1,682.94	44,364	7,46,62,016.80



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59	20-Mar-26	1,535.34	31,689	4,86,53,528.10
60	19-Mar-26	1,524.48	49,369	7,52,62,179.90
61	18-Mar-26	1,570.26	57,413	9,01,53,344.90
62	17-Mar-26	1,535.95	98,776	15,17,14,739.60
63	16-Mar-26	1,514.72	72,798	11,02,68,702.60
64	13-Mar-26	1,537.31	63,145	9,70,73,306.00
65	12-Mar-26	1,571.85	61,356	9,64,42,401.90
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74	26-Feb-26	1,618.47	51,891	8,39,83,954.40
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77	23-Feb-26	1,576.65	1,49,422	23,55,86,866.30
78	20-Feb-26	1,648.60	1,58,670	26,15,83,704.40
79	19-Feb-26	1,645.70	1,06,773	17,57,16,412.80
80	18-Feb-26	1,692.95	70,043	11,85,79,270.40
81	17-Feb-26	1,725.88	75,656	13,05,73,440.70
82	16-Feb-26	1,707.37	54,954	9,38,27,041.50
83	13-Feb-26	1,726.41	1,98,920	34,34,17,564.70
84	12-Feb-26	1,759.55	4,09,295	72,01,73,265.90
85	11-Feb-26	1,761.79	1,26,341	22,25,86,386.10
86	10-Feb-26	1,769.09	95,192	16,84,03,306.60
87	09-Feb-26	1,756.04	1,18,219	20,75,97,597.50
88	06-Feb-26	1,703.42	1,20,989	20,60,95,285.50
89	05-Feb-26	1,757.92	84,095	14,78,32,140.80
90	04-Feb-26	1,812.63	78,266	14,18,67,048.50
90 TRADING DAYS				
TOTAL TURNOVER (90 DAYS)				21,40,05,82,342.50
TOTAL NUMBER OF SHARES TRADED (90 DAYS)				1,15,76,939
VWAP (90 DAYS)				1848.55
10 TRADING DAYS				
TOTAL TURNOVER				1,59,46,32,044.70
TOTAL NUMBER OF SHARES TRADED				8,12,543
VWAP (10 DAYS)				1962.52
In accordance with Regulation 164(1), the price shall be higher of the following:-				
the 90 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date				1848.55
the 10 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date				1962.52



Minimum issue price shall be INR 1962.52.