



# KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED

Ship Builders, Repairers, Charterers and Marine Contractors

CIN: L74120MH2015PLC269596



Ref.: KMEW/SE/Reg.30/2025-26/46

Date: February 12, 2026

To,  
Listing Department  
**BSE Limited**  
P. J. Towers,  
Dalal Street,  
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

Scrip Code	Symbol	ISIN
543273	KMEW	INEOCJDO1011

## Sub: Outcome of Board Meeting held on Thursday, February 12, 2026

Dear Sir/Madam,

In continuation of our Letter dated February 09, 2026, and in terms of Regulation 30 & 33 read with Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations"), we hereby inform you that the Board of Directors of the Company ("Board") at their meeting held on Thursday, February 12, 2026 at the Registered Office of the Knowledge Marine & Engineering Works Limited (the "Company") situated at Unit No 706-707, The Epicentre, W. T. Patil Marg, Off Eastern Freeway, BEST Colony, Near Shivaji Chowk, Chembur, Mumbai - 400 071, inter-alia has considered and approved:

- Un-audited Standalone and Consolidated Financial Results for the quarter and Nine Months ended December 31, 2025 ("Financial Results"). The copy Financial Results with Limited Review Report provided by Auditor is attached herewith as "**Annexure A**";
- Notice of Postal Ballot dated February 12, 2026 for increasing the Borrowing limits of the Company from Rs. 500 Crores to Rs. 1,200 Crores

The meeting commenced at 11:00 A.M. and concluded at 01.28 P.M.

Kindly take the same on your record.

The same is available on the website of the Company at [www.kmew.in](http://www.kmew.in).

Thanking you,

Yours Faithfully,

For Knowledge Marine & Engineering Works Limited

  
KMEW  
**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 - 3537 4606 | E-mail: [info@kmew.in](mailto:info@kmew.in) | Website: [www.kmew.in](http://www.kmew.in)  
Listed on BSE & NSE exchange (KMEW | 543273 | INE0CJD01029)

**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, 2025 & and nine months ended from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 ("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.

#### 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
5. Knowledge Shipyard private limited (formerly known as Kamal Marine & Engineering Works limited (acquired on 6<sup>th</sup> August, 2025)

##### **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 & 7 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. Nil and Rs.1802.37 lacs and net loss of Rs.236.50 lacs for the quarter ended on 31<sup>st</sup> December, 2025 and total revenue of Rs.1802.37 crores and net profit of Rs.534.98 lacs for the nine months ended on 31<sup>st</sup> December, 2025 (before eliminating inter group transactions), 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.

7. Additionally, we did not review the interim financial results of Knowledge Shipyard Private limited (formerly known as Kamal Marine and Engineering works limited) included in the consolidated unaudited financial results, whose interim financial results reflect Total Revenue from operation of Rs.2311.30 lacs and Rs.2827.30 lacs, net profit after tax of Rs.510.36 lacs and Rs.662.68 lacs for the quarter ended on 31<sup>st</sup> December, 2025 and for the period from April 1, 2025 to December 31, 2025 (before eliminating inter group transactions), respectively, as considered in the consolidated unaudited financial results. These unaudited interim Financial Statements have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the Subsidiary is based solely on such unaudited interim Financial Statements. In our opinion and according to the information and explanations given to us by the Management, these interim Financial Statements are not material to the Holding Company.

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



Richa Kapasi

Partner

Membership No. - 138471

Place - Mumbai

Date - 12<sup>th</sup> February 2026

UDIN - 26138471DVUYAL2094



**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

CIN:- L74120MH2015PLC269596

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**UN-AUDITED CONSOLIDATED FINANCIALS RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2025**

Amount in Rs. in Lakhs Except for No. of Shares &amp; EPS

Sr. No.	PARTICULARS	CONSOLIDATED					
		Quarter Ended on			Nine Months Ended on		Year Ended on
		31-Dec-25 Un-Audited	30-Sep-25 Un-Audited	31-Dec-24 Un-Audited	31-Dec-25 Un-Audited	31-Dec-24 Un-Audited	31-Mar-25 Audited
1	<b>INCOME</b>						
	(a) Revenue from operations	9,001.47	5,017.36	5,760.73	18,866.28	15,323.17	20,070.67
	(b) Other Income	322.45	121.32	96.01	499.63	253.10	520.19
	<b>Total Revenue</b>	<b>9,323.92</b>	<b>5,138.68</b>	<b>5,856.74</b>	<b>19,365.90</b>	<b>15,576.27</b>	<b>20,590.85</b>
2	<b>Expenses</b>						
	(a) Cost of Operating Expenses	4,146.27	2,537.82	2,841.20	9,112.56	7,649.85	9,509.84
	(b) Employees Benefit Expenses	359.87	213.46	186.51	777.16	493.71	696.33
	(c) Finance Cost	330.37	379.81	336.23	1,075.71	720.74	978.79
	(d) Depreciation and Amortisation Expenses	386.26	369.15	304.61	1,097.95	832.77	1,143.17
	(e) Other Expenses	640.69	268.59	265.56	1,160.30	1,025.59	2,042.99
	<b>Total Expenses</b>	<b>5,863.46</b>	<b>3,768.83</b>	<b>3,934.11</b>	<b>13,223.67</b>	<b>10,722.66</b>	<b>14,371.12</b>
3	<b>Total Profit / Loss before exceptional items and tax (1-2)</b>	<b>3,460.46</b>	<b>1,369.85</b>	<b>1,922.63</b>	<b>6,142.23</b>	<b>4,853.61</b>	<b>6,219.73</b>
4	Exceptional Items/Prior Period items	-	-	-	-	-	-
5	<b>Total Profit/Loss from Ordinary activities before tax (3-4)</b>	<b>3,460.46</b>	<b>1,369.85</b>	<b>1,922.63</b>	<b>6,142.23</b>	<b>4,853.61</b>	<b>6,219.73</b>
6	<b>Tax expense</b>						
	(a) Current tax	174.35	13.04	275.87	341.56	825.36	1,024.07
	(b) Deferred tax	(3.30)	167.29	84.41	243.13	114.97	235.53
	<b>Total tax expenses</b>	<b>171.06</b>	<b>180.34</b>	<b>360.28</b>	<b>584.68</b>	<b>940.33</b>	<b>1,259.60</b>
7	<b>Total Profit/Loss from Ordinary activities after tax (5-6)</b>	<b>3,289.40</b>	<b>1,189.52</b>	<b>1,562.35</b>	<b>5,557.55</b>	<b>3,913.28</b>	<b>4,960.13</b>
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-	-
9	<b>Net Profit/Loss for the period from continuing operations (7-8)</b>	<b>3,289.40</b>	<b>1,189.52</b>	<b>1,562.35</b>	<b>5,557.55</b>	<b>3,913.28</b>	<b>4,960.13</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>3,289.40</b>	<b>1,189.52</b>	<b>1,562.35</b>	<b>5,557.55</b>	<b>3,913.28</b>	<b>4,960.13</b>
14	<b>Other Comprehensive Income</b>						
(a)	(i) item that will not be reclassified to profit and loss	0.10	0.10	0.09	0.30	0.29	0.51
	(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	22.48	120.09	537.03	626.39	1,257.35	1,483.34
16	Non Controlling Interest	246.87	69.49	(32.46)	298.21	21.81	(20.68)
17	<b>Net Profit/Loss after taxes, minority interest</b>	<b>3,042.64</b>	<b>1,120.13</b>	<b>1,594.90</b>	<b>5,259.65</b>	<b>3,891.76</b>	<b>4,981.32</b>
18	Details of Equity Share Capital						
	(a) No. of Equity Shares	2,44,44,108	1,08,01,000	1,08,01,000	2,44,44,108	1,08,01,000	1,08,01,000
	(b) Amount of Equity Share (Face Value of Rs. 5 each)	1,222.21	1,080.10	1,080.10	1,222.21	1,080.10	1,080.10
19	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,665.04</b>
20	<b>Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.10 each</b>						
	(a) Basic	13.35	5.19	7.38	23.08	18.02	21.86
	(b) Diluted	13.32	5.19	7.38	23.02	18.02	21.86

Date: 12/Feb/2026  
Place: MumbaiFor and on behalf of Board of Directors  
Knowledge Marine & Engineering Works LimitedKanak Kewalramani  
Whole-time Director & Chief Financial Officer  
DIN: 06678703



**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

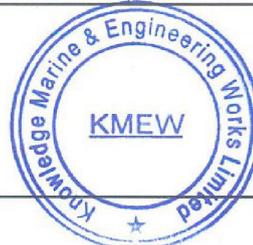
**CIN - L74120MH2015PLC269596**

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

**UN-AUDITED CONSOLIDATED SEGMENT REPORTING  
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

Sr. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	Dredging and Ancillary Services	6,343.36	3,475.59	3,287.50	12,518.03	8,186.24	11,823.10
	Ship Building and Repairing	2,658.10	1,541.77	-	4,199.87	-	-
	Bahrain	-	-	1,435.57	1,439.69	3,465.00	4,576.20
	Geographical - Dredging Services (Myanmar)	-	-	1,037.66	708.68	3,671.93	3,671.37
	<b>Total</b>	<b>9,001.47</b>	<b>5,017.36</b>	<b>5,760.73</b>	<b>18,866.28</b>	<b>15,323.17</b>	<b>20,070.67</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Add : Other Operating Income	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>9,001.47</b>	<b>5,017.36</b>	<b>5,760.73</b>	<b>18,866.28</b>	<b>15,323.17</b>	<b>20,070.67</b>
<b>2</b>	<b>Segment Results (EBIDTA)</b>						
	<b>Profit / Loss before tax and interest from each segment</b>						
	Dredging and Ancillary Services	3,734.43	1,597.47	1,202.91	5,892.48	2,705.28	3,795.83
	Ship Building and Repairing	355.86	400.02	-	755.88	-	-
	Bahrain	(235.65)	-	668.79	130.40	1,295.24	2,361.53
	Geographical - Dredging Services (Myanmar)	-	-	691.77	727.41	2,406.60	1,664.15
	<b>Total Segment Profit before Interest, Tax, Depreciation and Amortization</b>	<b>3,854.64</b>	<b>1,997.49</b>	<b>2,563.47</b>	<b>7,506.17</b>	<b>6,407.12</b>	<b>7,821.51</b>
<b>3</b>	<b>Segment Results (EBIT)</b>						
	Dredging and Ancillary Services	3,348.98	1,228.32	1,551.01	4,874.83	3,749.31	2,614.56
	Ship Building and Repairing	355.86	400.02	-	755.88	-	-
	Bahrain	(236.46)	-	599.84	119.54	1,552.20	2,211.69
	Geographical - Dredging Services (Myanmar)	-	-	108.01	658.49	272.84	1,852.09
	<b>Total Segment Profit before Interest &amp; Tax</b>	<b>3,468.38</b>	<b>1,628.34</b>	<b>2,258.86</b>	<b>6,408.74</b>	<b>5,574.35</b>	<b>6,678.34</b>
	(i) Finance Cost	330.37	379.81	336.23	1,075.71	720.74	978.79
	(ii) Interest Income	322.45	121.32	96.01	499.63	253.10	520.19
	(iii) Other Un-allocable Income/expense	0.10	0.10	0.09	0.30	0.29	-
	<b>Profit Before Tax</b>	<b>3,460.56</b>	<b>1,369.95</b>	<b>1,922.72</b>	<b>5,832.96</b>	<b>4,853.90</b>	<b>6,219.73</b>
	(i) Current Tax	174.35	13.04	275.87	341.55	825.36	1,024.07
	(ii) Deferred Tax	(3.30)	167.29	84.41	243.13	114.97	235.53
	<b>Profit After Tax</b>	<b>3,289.51</b>	<b>1,189.62</b>	<b>1,562.44</b>	<b>5,248.27</b>	<b>3,913.57</b>	<b>4,960.13</b>
	Share of Profit/ (Loss) of Associates and Joint Ventures	246.87	69.49	(32.46)	(11.37)	21.81	1,483.34
	<b>Profit After Tax and share of Profit/ (Loss) of Associates and Joint Ventures</b>	<b>3,042.64</b>	<b>1,120.13</b>	<b>1,594.90</b>	<b>5,259.65</b>	<b>3,891.76</b>	<b>4,981.32</b>
<b>4</b>	<b>Segment Assets</b>						
	Dredging and Ancillary Services	-	-	-	-	-	18,183.79
	Ship Building and Repairing	-	-	-	-	-	-
	Bahrain	-	-	-	-	-	2,800.34
	Bharain	-	-	-	-	-	7,152.77
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,136.90</b>
	<b>Others</b>						
	<b>Less: Inter Segment Eliminations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Segment Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,136.90</b>
	Add: Unallocable Assets	-	-	-	-	-	11,735.82
	<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,872.72</b>
<b>5</b>	<b>Segment Liabilities</b>						
	Dredging and Ancillary Services	-	-	-	-	-	11,523.89
	Ship Building and Repairing	-	-	-	-	-	-
	Bahrain	-	-	-	-	-	229.04
	Bharain	-	-	-	-	-	7,152.77
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,905.70</b>
	Less: Inter Segment Eliminations	-	-	-	-	-	-
	<b>Net Segment Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,905.70</b>
	Add: Unallocable Liabilities	-	-	-	-	-	20,967.03
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,872.73</b>

Date: 12/Feb/2026  
Place: Mumbai



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

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

**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**

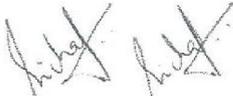
1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Knowledge Marine & Engineering Works Limited (The Company) for the quarter ended 31<sup>st</sup> December, 2025 & and year to date (nine months) from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 ("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 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 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



Richa Kapasi  
Partner

Membership No. - 138471

Place - Mumbai

Date - 12<sup>th</sup> February 2026

UDIN - 26138471OWLWZJ7922





**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**

**CIN:- L74120MH2015PLC269596**

Regd. Office : Unit No. 706 & 707, The Epicentre, W. T. Patil Marg,

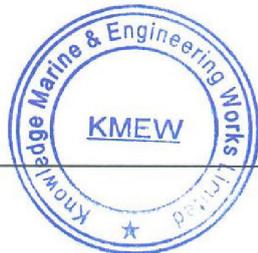
Off Eastern Freeway, Best Colony, Near Shivaji Chowk, Chembur East, Mumbai – 400 071

**UN-AUDITED STANDALONE FINANCIALS RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2025**

Amount in Rs. in Lakhs Except for No. of Shares & EPS  
**STANDALONE**

Sr. No.	PARTICULARS	Quarter Ended on					
		31-Dec-25			30-Sep-25		31-Dec-24
		31-Dec-25		31-Dec-24	31-Dec-25		31-Dec-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>INCOME</b>						
	(a) Revenue from operations	8,250.16	4,661.36	4,219.42	16,321.07	11,278.20	14,922.07
	(b) Other Income	318.78	51.59	108.01	435.49	272.84	548.91
	<b>Total Revenue</b>	<b>8,568.94</b>	<b>4,712.95</b>	<b>4,327.43</b>	<b>16,756.56</b>	<b>11,551.04</b>	<b>15,470.98</b>
2	<b>Expenses</b>						
	(a) Cost of Operating Expenses	4,146.35	2,369.76	2,111.12	8,161.81	5,920.91	7,489.30
	(b) Employees Benefit Expenses	319.73	199.44	149.16	710.91	366.74	543.00
	(c) Finance Cost	330.33	379.81	272.06	930.28	474.91	663.87
	(d) Depreciation and Amortisation Expenses	377.03	359.92	223.83	998.79	590.29	819.87
	(e) Other Expenses	375.44	235.85	208.30	818.82	633.25	1,194.34
	<b>Total Expenses</b>	<b>5,548.88</b>	<b>3,544.77</b>	<b>2,964.47</b>	<b>11,620.61</b>	<b>7,986.10</b>	<b>10,710.38</b>
3	<b>Total Profit / Loss before exceptional items and tax (1-2)</b>	<b>3,020.06</b>	<b>1,168.18</b>	<b>1,362.96</b>	<b>5,135.95</b>	<b>3,564.94</b>	<b>4,760.60</b>
4	Exceptional Items/Prior Period items		-				
5	<b>Total Profit/Loss from Ordinary activities before tax (3-4)</b>	<b>3,020.06</b>	<b>1,168.18</b>	<b>1,362.96</b>	<b>5,135.95</b>	<b>3,564.94</b>	<b>4,760.60</b>
6	<b>Tax expense</b>						
	(a) Current tax	-	-	271.24	153.83	812.31	1,021.56
	(b) Deferred tax	-	168.24	85.94	249.15	118.51	241.53
	<b>Total tax expenses</b>	<b>-</b>	<b>168.24</b>	<b>357.18</b>	<b>402.98</b>	<b>930.82</b>	<b>1,263.10</b>
7	<b>Total Profit/Loss from Ordinary activities after tax (5-6)</b>	<b>3,020.06</b>	<b>999.95</b>	<b>1,005.78</b>	<b>4,732.97</b>	<b>2,634.12</b>	<b>3,497.50</b>
8	Extraordinary Expenses (net of taxes)	-	-	-	-	-	-
9	<b>Net Profit/Loss for the period from continuing operations (7-8)</b>	<b>3,020.06</b>	<b>999.95</b>	<b>1,005.78</b>	<b>4,732.97</b>	<b>2,634.12</b>	<b>3,497.50</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>3,020.06</b>	<b>999.95</b>	<b>1,005.78</b>	<b>4,732.97</b>	<b>2,634.12</b>	<b>3,497.50</b>
14	<b>Other Comprehensive Income</b>						
	(a) (i) item that will not be reclassified to profit and loss	0.10	0.10	0.08	0.29	0.28	0.46
	(ii) Income tax effect on above	-	-	-	-	-	-
	(b) (i) item that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-
15	Parent Company Equity Share	-	-	-	-	-	-
16	Non Controlling Interest	-	-	-	-	-	-
17	<b>Net Profit/Loss after taxes, minority interest</b>	<b>3,020.16</b>	<b>1,000.05</b>	<b>1,005.86</b>	<b>4,733.26</b>	<b>2,634.40</b>	<b>3,497.97</b>
18	Details of Equity Share Capital						
	(a) No. of Equity Shares	2,44,44,108	1,08,01,000	1,08,01,000	2,44,44,108	1,08,01,000	1,08,01,000
	(b) Amount of Equity Share (Face Value of Rs. 5 each)	1,222.21	1,080.10	1,080.10	1,222.21	1,080.10	1,080.10
19	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Earnings per share (EPS), in Rs. (Not annualised), Equity Share of face value of Rs.5 each</b>						
	(a) Basic	13.25	4.63	4.66	20.77	12.20	16.19
	(b) Diluted	13.22	4.63	4.66	20.72	12.20	16.19

Date: 12/Feb/2026  
Place: Mumbai



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

*Kanak Kewalramani*  
Kanak Kewalramani  
Whole-time Director & Chief Financial Officer  
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, 2025 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 12, 2026.
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, 2025, which were also approved and recommended to the Board of Directors for its approval by the Audit Committee on today, i.e., February 12, 2026 and Board of Directors at their meeting held on today, i.e., February 12, 2026.
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 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, Kamal Marine & Engineering Works 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.
5. The Company has started its operations in India, Myanmar and Bahrain during the financial year ended March 31, 2024. Further company is also generating revenue through two different segments one being Dredging and Chartering of Marine Crafts and other being Ship Building. Therefore, the Company falls under Geographical/ sector wise 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. Further, Company has also provided business segment reporting. Segment Revenue and Results 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.
6. The Company have received an approval from the Joint Commissioner of Income Tax, Mumbai under section 115VP (3) of the Income Tax Act for exercising option for Tonnage Tax Scheme. According to the order, the said approval is effective for a period of 10 years beginning from A.Y. 2026-27. Hence, the Company has opted for the Tonnage Tax Scheme under Chapter XII-G of the Income-tax Act, 1961, in respect of its qualifying shipping activities. Under this scheme, income from qualifying ships is computed on a presumptive basis with reference to the net tonnage of the vessels operated, and not on the basis of actual profits.

Accordingly, the tax liability in respect of such qualifying shipping activities is determined as per the provisions of the Tonnage Tax Scheme and provision for net liability has been considered as on 31st December 2025.



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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)



**KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED**  
CIN: L74120MH2015PLC269596

During the quarter, the tax provision is provided only in respect of income arising from activities not covered under the Tonnage Tax Scheme and the impact of the same has already been taken in the H1 of the financial year 2025-2026, hence no provision for the same has been made in the current quarter.

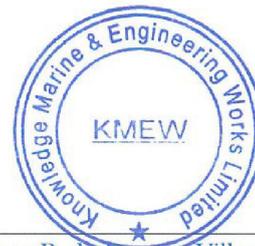
7. Since company has opted for tonnage tax and in accordance with Ind AS 12 – *Income Taxes*, deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their respective tax bases. However, since the income from qualifying shipping activities is determined on a presumptive tonnage basis and not with reference to the tax base of the related assets and liabilities, temporary differences arising from such activities do not result in deferred tax implications.

Accordingly, no deferred tax asset or liability has been recognised in respect of temporary differences relating to qualifying shipping activities covered under the Tonnage Tax Scheme. Deferred tax is recognised only in respect of temporary differences arising from activities outside the scope of the Tonnage Tax Scheme.

8. The Company vide its Board meeting dated January 30, 2026, have approved the scheme of amalgamation of two of its wholly owned subsidiary companies viz., M/s. Knowledge Infra Ports Private Limited and M/s. Indian Ports Dredging Private Limited into M/s. Knowledge Marine & Engineering Works Limited subject to approval of necessary statutory and regulatory approvals. The process of amalgamation is in progress.
9. The Company at its Board meeting held on September 17, 2025 has approved to raise the funds via Preferential Issue aggregating to Rs. 284.81 Crores. Out of the Total Issue Size of Rs. 284.81 Crores, the Company has received Rs. 273.70 Crores which is adjusted against the 14,21,054 fully paid Equity Shares of Rs. 10/- each and 25% margin money on subscription of warrants against 77946 Convertible Warrants of Rs. 10/- each. The said Preferential Issue is combination of Equity Shares of Rs. 10/- each and Warrants Convertible into Equity Shares of Rs. 10/- each.
11. The Board of directors at its meeting held on November 14, 2025, have fixed December 22, 2025, as the "Record Date" for determining entitlement of Equity Shareholders for the purpose of sub-division/ split of existing Equity Shares of the Company such that 1 (one) equity share having face value of Rs. 10/- (Rupees ten only) each, fully paid-up, will be sub-divided into 2 (Two) equity shares having face value of Rs. 5/- (Rupee Five only) each, fully paid-up, ranking pari-passu in all respects. The Authorised share capital and paid up capital of the Company have been subdivided into Equity shares of face value Rs. 5/- each.
12. The Earning per share (EPS) of the Company have been annualized and comparative periods have been adjusted/restated appropriately by taking into consideration the stock split.
13. The previous Quarter/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**

**Place: Mumbai  
Date: 12-Feb-2026**



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