ABM KNOWLEDGEWARE LIMITED
CMMI DEV + SVC Level 5 Version 3.0 I ISO 20000-1:2018 I ISO 9001:2015 I ISO 27001:2022 Compliant Software & Services Company
Registered Office: ABM House, Plot No. 268, Linking Road, Bandra (West), Mumbai - 400 050, INDIA.
Tel.: +91 22 4290 9700 Fax: +91 22 4290 9701 www. abmindia.com CIN - L67190MH1993PLC113638

Ref: ABMHO/CSD/BSE/SG/2494
Date: 06/11/2026

To,
The Listing Department,
BSE Limited
Floor 2nd, P J Towers,
Dalal Street, Fort,
Mumbai- 400 001.

Ref: ABMKNO: 531161
Subject: Outcome of Board Meeting and Submission of Un-audited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2026.

Dear Sir's,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. on 06th November, 2026, through Video Conferencing (VC), have:

1. Approved the Un-audited Financial results (Standalone & Consolidated) for the quarter and half year ended 30th September ,2026 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

2. Approved Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026 from our Statutory Auditors, M/s A P Sanzgiri & Co., Chartered Accountants in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors of the Company commenced at 03:30 p.m. and concluded at 6:00 p.m.

The above information will also be available on the website of the Company.

Kindly take the above on your record.

Thanking You,

Yours faithfully,

For ABM Knowledgeware Limited

SARIKA ABHIJIT GHANEKAR
Digitally signed by SARIKA ABHIJIT GHANEKAR
Date: 2026.11.06 18:29:37 +05'30'

(Sarika Ghanekar)
Company Secretary & Compliance officer

Encl: a/a

ABM KNOWLEDGEWARE LIMITED
SEI CMMI Level 5 I ISO 20000-1:2018 I ISO 9001:2015 I ISO 27001:2013 Compliant Software & Services Company
Registered office: ABM House, Plot No.268, Linking Road, Bandra (West), Mumbai - 400 050.
Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	2,670.15	2,617.23	2,208.23	5,287.38	4,719.49	10,346.31
	Other income	83.19	238.42	124.09	321.61	388.20	577.90
	Total Income	**2,753.34**	**2,855.65**	**2,332.32**	**5,608.99**	**5,107.69**	**10,924.21**
2	**Expenses**						
	Operating expenses	637.01	349.98	207.13	986.99	432.10	1,595.82
	Employee benefits expenses	1,549.18	1,448.09	1,445.80	2,997.27	2,858.34	5,847.41
	Finance costs	9.14	2.20	8.22	11.34	15.33	28.02
	Depreciation and amortisation expenses	108.59	107.39	103.87	215.98	205.47	419.86
	Rent expenses	23.16	21.21	22.40	44.37	43.28	87.13
	Travelling and conveyance expenses	13.82	23.17	33.98	36.99	70.87	122.61
	Other expenses	146.88	195.97	177.54	342.85	437.77	920.05
	Total expenses	**2,487.78**	**2,148.01**	**1,998.94**	**4,635.79**	**4,063.16**	**9,020.90**
3	**Profit before tax & Exceptional item (1-2)**	**265.56**	**707.64**	**333.38**	**973.20**	**1,044.53**	**1,903.31**
4	Share of profit/(loss) of associate	(77.54)	(79.34)	(82.21)	(156.88)	(159.30)	(331.19)
5	**Profit before exceptional items and tax (3+4)**	**188.02**	**628.30**	**251.17**	**816.32**	**885.23**	**1,572.12**
6	**Exceptional item**	-	-	-	-	-	-
7	**Profit before tax (5-6)**	**188.02**	**628.30**	**251.17**	**816.32**	**885.23**	**1,572.12**
8	**Tax expenses**						
	Current tax	68.60	160.20	114.70	228.80	257.60	519.57
	Deferred tax	10.39	11.94	(3.50)	22.33	(2.27)	29.11
	Total tax expenses	**78.99**	**172.14**	**111.20**	**251.13**	**255.33**	**548.67**
9	**Profit for the period / year (7-8)**	**109.03**	**456.16**	**139.97**	**565.19**	**629.90**	**1,023.44**
10	**Other Comprehensive Income (Net of Tax)**						
	Items that will not be reclassified to profit or loss	-		-	-	-	46.53
	Items that will be reclassified to profit or loss	(4.13)	0.04	2.14	(4.09)	2.12	6.77
	Total Other Comprehensive Income/(loss)	**(4.13)**	**0.04**	**2.14**	**(4.09)**	**2.12**	**53.30**
11	**Total Comprehensive Income for the Period**	**104.90**	**456.20**	**142.11**	**561.10**	**632.02**	**1,076.75**
	Net Profit attributable to :						
	a) Owners of the Company	181.40	274.31	202.34	455.71	575.82	944.82
	b) Non-Controlling Interest	(72.35)	181.84	(62.36)	109.50	54.09	78.63
	Other Comprehensive Income attributable to:						
	a) Owners of the Company	(0.86)	0.01	0.45	(0.85)	0.44	40.22
	b) Non-Controlling Interest	(3.27)	0.03	1.69	(3.24)	1.68	13.08
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	180.54	274.32	202.78	454.86	576.26	985.04
	b) Non-Controlling Interest	(75.62)	181.88	(60.67)	106.26	55.77	91.71
12	Paid-up Equity Share Capital (Face Value Rs. 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11
13	Other equity	-	-	-	-	-	23,169.33
14	**Basic and diluted earnings per share (EPS) (not annualised) (in Rs.)**	**0.90**	**1.37**	**1.01**	**2.27**	**2.88**	**4.92**

A. P. SANZGIRI & CO. MUMBAI F. R. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM KNOWLEDGEWARE LIMITED
SEI CMMI Level 5 I ISO 20000-1:2018 I ISO 9001:2015 I ISO 27001:2013 Compliant Software & Services Company
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Notes to the Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026:

1 The above unaudited Consolidated financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 06, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.

2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other recognised accounting practices and policies as applicable.

3 These unaudited consolidated financial results include the financial results for the quarter and half year ended September 30, 2026 of the Holding Company and its Subsidiary, Instasafe Technologies Private Limited (together referred to as "Group") and associate entity i.e. ScanIt Technologies Inc.

4 The Company operates only in one Operating Segment viz. Software and Services.

5 The figures of the previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.

6 The above results of the Company are available on the Company's website www.abmindia.com and also on www.bseindia.com.

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: November 06, 2026

A. P. SANZGIRI & CO. MUMBAI FR NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM KNOWLEDGEWARE LIMITED
Unaudited Consolidated Cash Flow Statement for the Half Year ended September 30, 2026

(Rs. in lakhs)

	Particulars	Half Year ended September 30,	
		2026	2025
1	**Cash flows from operating activities**		
	Profit before tax and share of loss of associate	973.20	1,044.53
	Non-cash adjustment to profit before tax:		
	Depreciation and amortisation expense	215.98	205.47
	Interest income	(3.68)	(0.30)
	Impairment of Trade receivable and other written off expense	12.28	78.32
	Change in fair value of financial assets measured at fair value through profit or loss	(245.87)	(304.12)
	Dividend income	-	(0.35)
	Finance costs	11.34	15.33
	Operating profit before working capital changes	**963.25**	**1,038.88**
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	337.55	(42.68)
	Increase/(decrease) in trade payables	(419.06)	6.68
	Decrease/(increase) in loans & other financial assets (non-current)	(40.43)	(202.38)
	Decrease/(increase) in loans & other financial assets (current)	(129.40)	(646.18)
	Decrease/(increase) in other bank balance	(19.62)	279.02
	Decrease/(increase) in other non-current assets	(5.18)	(80.20)
	Decrease/(increase) in other current assets	177.59	6.92
	Increase/(decrease) in provisions	51.96	21.16
	Increase/(decrease) in other financial liabilities	330.13	46.99
	Increase/(decrease) in other current liabilities	(17.97)	(913.64)
	Cash generated from operations	**1,228.82**	**(485.43)**
	Less: Direct taxes paid (net of refunds)	263.78	194.26
	Net cash flow generated/(used in) operating activities (A)	**965.04**	**(679.69)**
2	**Cash flows from investing activities**		
	Payment for purchase of property, plant and equipment & intangible assets	(105.82)	(142.41)
	Payments for purchase of investments	(2,992.26)	(1,275.00)
	Investment in associate	(421.72)	(386.94)
	Proceeds from sale of investments	3,002.26	2,470.00
	Interest received	3.68	0.30
	Dividends received	-	0.35
	Net cash flow generated/(used in) investing activities (B)	**(513.86)**	**666.30**
3	**Cash flows from financing activities**		
	Finance costs	(11.34)	(14.44)
	Dividends paid to equity shareholders	(250.03)	(250.03)
	Net cash flow generated/(used in) financing activities (C)	**(261.37)**	**(264.47)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**189.81**	**(277.85)**
	Cash and cash equivalents at the beginning of the period	683.71	1,383.41
	Cash and cash equivalents at the end of the period	**869.43**	**1,105.56**
	Cash and cash equivalents		
	Balance with Bank	864.33	1,101.36
	Cash in hand	5.10	4.20
	Total	**869.43**	**1,105.56**

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: November 06, 2026

A. P. SANZGIRI & CO. MUMBAI F. R. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM KNOWLEDGEWARE LIMITED
Unaudited Consolidated Balance Sheet as at September 30, 2026

(Rs. in lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
I.	**Assets**		
1	**Non-Current Assets:**		
a)	Property, Plant and Equipment	4,124.79	4,185.06
b)	Capital work-in-Progress	-	-
c)	Intangible Assets	754.73	804.62
d)	Goodwill	335.45	335.45
e)	Financial assets		
	(i) Investments	3,854.47	3,590.47
	(ii) Trade receivables	620.92	576.66
	(iii) Loans & Advances	-	0.21
	(iv) Other financial assets	379.17	338.53
f)	Income tax asset (net)	50.35	50.35
g)	Deferred tax assets	26.23	16.02
h)	Other non-current assets	24.35	19.17
	Total Non-Current Assets	**10,170.46**	**9,916.54**
2	**Current Assets:**		
a)	Financial assets		
	(i) Investments	7,529.38	7,373.80
	(ii) Trade receivables	5,547.78	5,961.87
	(iii) Cash and cash equivalents	869.43	683.71
	(iv) Bank balances other than (iii) above	1,063.09	1,043.47
	(v) Loans	11.17	9.83
	(vi) Other financial assets	2,898.70	2,689.51
b)	Current Tax Assets (Net)	80.64	35.55
c)	Other current assets	690.13	847.72
	Total Current Assets	**18,690.32**	**18,645.46**
	Total Assets	**28,860.78**	**28,562.00**
II.	**Equity and Liabilities**		
1	**Equity:**		
a)	Equity Share capital	1,024.15	1,024.15
b)	Other equity	23,374.14	23,169.33
	Equity attributable to the Owners of the Company	**24,398.29**	**24,193.48**
c)	Non-Controlling Interest	828.96	722.70
	Total Equity	**25,227.25**	**24,916.18**
2	**Liabilities:**		
	Non-Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	5.21	11.75
	- Trade payables - outstanding dues to other than micro and small enterprise	320.09	299.56
	(ii) Other financial liabilities	18.60	18.60
b)	Provisions	53.17	47.21
c)	Deferred tax liabilities	806.92	774.38
	Total Non-Current Liabilities	**1,203.99**	**1,151.51**
3	**Current Liabilities:**		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	1.26	1.69
	- Trade payables - outstanding dues to other than micro and small enterprise	23.61	456.24
	(ii) Other financial liabilities	1,306.33	976.20
b)	Other current liabilities	1,031.78	1,049.75
c)	Provisions	56.45	10.45
d)	Current tax liabilities (Net)	10.11	
	Total Current Liabilities	**2,429.54**	**2,494.33**
	Total Equity and Liabilities	**28,860.78**	**28,562.00**

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: November 06, 2026

A. P. SANZGIRI & CO. MUMBAI F.R. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

A P SANZGIRI & Co
CHARTERED ACCOUNTANTS

Block No. 20, Unit No. 159, Anand Nagar Lane,
Behind Vakola Police Station, Santacruz (East),
Mumbai – 400 055, India
Tel : +91 90763 07777, +91 90763 06666
Email : contact@ca-aps.in

Independent Auditor's Review Report on Quarter and Half year ended Unaudited Consolidated Financial Results of ABM KNOWLEDGEWARE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

Review Report to
The Board of Directors,
ABM KNOWLEDGEWARE LIMITED

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of ABM KNOWLEDGEWARE LIMITED ("the Holding Company") and its Subsidiary (the Holding Company and its Subsidiary together referred to as ("the Group"), and its share of the net profit/loss after tax and total comprehensive income/loss of its associate for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors at their meeting held on November 06, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by 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 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. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the circular") issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



The Statement includes the financials Results of the following entities:

Sr. No.	Name of the Entities
(A)	**Holding Company**
	ABM Knowledgeware Limited
(B)	**Subsidiary**
	Instasafe Technologies Private Limited (Incorporated in India)
(C)	**Associate**
	ScanIt Technologies INC (Incorporated in United States of America (USA))

5. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review reports of the other auditors and financial results/information certified by the management referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') 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 Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The accompanying Statement includes the unaudited interim financial results /statements and other unaudited financial information in respect of;

   - 1 subsidiary whose unaudited interim consolidated financial results/ statements and other unaudited financial information reflect total assets of INR 2,183.95 lacs as at September 30, 2026, total revenue of INR 149.40 lacs and INR 702.24 lacs, total net profit/(loss) after tax of INR (91.37) lacs and INR 138.28 lacs, total comprehensive income/(loss) of INR (95.49) Lacs and INR 134.20 lacs, for the quarter and half year ended on September 30, 2026, respectively, and cash inflows (net) of INR 52.48 lacs for the period from April 01, 2026 to September 30, 2026, as considered in the unaudited consolidated financial results which have been reviewed by their respective independent auditors. These unaudited consolidated financial results have been reviewed by the other auditor whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 4 above.



7. The accompanying Statement includes unaudited interim financial results /statements and other unaudited financial information in respect of;

- 1 associate, whose interim financial results includes the Group's share of net profit/(loss) of INR (77.54) lacs and INR (156.88) lacs and Group's share of total comprehensive income/(loss) of INR (77.54) lacs and INR (156.88) lacs for the quarter and half year ended September 30, 2026 respectively.

  The associate is located outside India whose financial results have been prepared in accordance with the accounting principle generally accepted in such country. The Holding company's management has converted this financial result of such associate located outside India from accounting principle generally accepted in that country to accounting principle generally accepted in India. Our conclusion in so far as it related to the balances and affairs of such associate located outside India is based on the conversion adjustment prepared by the management of the Company.

Our conclusion on the statement in respect of matter stated in para 6 & 7 above is not modified 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 Management.

For and on Behalf of
A P Sanzgiri & Co
Chartered Accountants
FRN: 116293W



Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207XJ1XCF6610

Date: November 06, 2026
Place: Mumbai

ABM KNOWLEDGEWARE LIMITED

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Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	2,520.75	2,064.39	2,040.90	4,585.14	4,056.92	9,018.45
	Other income	80.07	239.44	120.52	319.51	387.39	580.36
	Total Income	**2,600.82**	**2,303.83**	**2,161.42**	**4,904.65**	**4,444.31**	**9,598.81**
2	**Expenses**						
	Operating expenses	572.59	320.65	147.45	893.24	330.03	1,375.83
	Employee benefits expenses	1,481.22	1,366.89	1,363.88	2,848.11	2,692.56	5,531.20
	Finance costs	9.14	2.20	8.22	11.34	15.33	28.03
	Depreciation and amortisation expenses	31.97	31.54	29.10	63.51	58.01	122.29
	Rent expenses	12.34	11.68	12.90	24.02	23.94	48.53
	Travelling and conveyance expenses	12.66	16.94	30.46	29.60	63.03	104.44
	Other expenses	89.06	147.83	129.80	236.89	299.80	608.38
	Total expenses	**2,208.98**	**1,897.73**	**1,721.81**	**4,106.71**	**3,482.70**	**7,818.70**
3	**Profit before tax & Exceptional item (1-2)**	**391.84**	**406.10**	**439.61**	**797.94**	**961.61**	**1,780.11**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3-4)**	**391.84**	**406.10**	**439.61**	**797.94**	**961.61**	**1,780.11**
6	**Tax expenses**						
	Current tax	99.20	82.40	138.90	181.60	233.00	486.54
	Deferred tax	14.69	17.85	(0.24)	32.54	7.71	38.24
	Total tax expenses	**113.89**	**100.25**	**138.66**	**214.14**	**240.71**	**524.78**
7	**Net Profit for the period / year (5-6)**	**277.95**	**305.85**	**300.95**	**583.80**	**720.90**	**1,255.33**
8	**Other comprehensive income/(expenses) (net of tax)**						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	36.78
9	**Total Comprehensive Income (net of tax) for the period/year (7+8)**	**277.95**	**305.85**	**300.95**	**583.80**	**720.90**	**1,292.11**
10	Paid-up Equity Share Capital (Face Value Rs. 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11
11	Other equity						23,558.69
12	**Basic and diluted earning per share (EPS) (not annualised) (in Rs.)**	**1.39**	**1.53**	**1.50**	**2.92**	**3.60**	**6.46**

A. P. SANZGIRI & CO. MUMBAI FR. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM KNOWLEDGEWARE LIMITED

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Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

Notes to the Unaudited Standalone Financial Results For the Quarter and Half Year Ended September 30, 2026:

1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 6, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.

2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

3 The Company operates only in one Operating Segment viz. Software and Services.

4 The figures of the previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.

5 The above results of the Company are available on the Company's website www.abmindia.com and also on www.bseindia.com.

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Place: Mumbai
Date: 06/11/2026

A. P. SANZGIRI & CO. MUMBAI FR. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

ABM Knowledgeware Limited

Unaudited Standalone Balance Sheet as at September 30, 2026

(Rs. in Lakh)

	Particulars	As at September 30, 2026	As at March 31, 2026
		(Unaudited)	(Audited)
I.	**Assets**		
1	**Non-current assets**		
	a) Property, plant and equipment	4,085.16	4,141.81
	b) Financial assets		
	i) Investments	5,197.80	4,789.66
	ii) Trade receivables	620.92	576.66
	iii) Loans & advances	217.33	207.19
	iv) Others financial asset	361.51	321.82
	c) Other non-current assets	24.35	19.17
	Total non-current assets	**10,507.07**	**10,056.31**
2	**Current assets**		
	a) Financial assets		
	i) Investments	7,522.57	7,367.21
	ii) Trade receivables	4,972.95	5,742.15
	iii) Cash and cash equivalents	318.00	296.39
	iv) Bank balances other than cash and cash equivalents	933.43	931.83
	v) Loans & advances	11.17	9.83
	vi) Others financial assets	2,898.70	2,689.51
	b) Current tax assets (Net)	65.06	7.37
	c) Other current assets	673.09	817.24
	Total current assets	**17,394.97**	**17,861.53**
	Total Assets	**27,902.04**	**27,917.84**
II.	**Equity And Liabilities**		
1	**Equity**		
	a) Equity share capital	1,024.15	1,024.15
	b) Other equity	23,892.46	23,558.69
	Total equity	**24,916.61**	**24,582.84**
2	**Liabilities**		
	Non-current liabilities		
	a) Financial Liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	5.21	11.75
	b) Trade payables - outstanding dues to other than micro and small enterprises	320.09	299.56
	ii) Other financial liabilities	18.60	18.60
	b) Deferred tax liabilities (Net)	806.92	774.38
	Total non-current liabilities	**1,150.82**	**1,104.29**
	Current liabilities		
	a) Financial liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	1.26	1.69
	b) Trade payables - outstanding dues to other than micro and small enterprises	19.75	408.79
	ii) Other financial liabilities	1,179.53	846.09
	b) Other current liabilities	578.90	964.97
	c) Provisions	55.17	9.17
	Total current liabilities	**1,834.61**	**2,230.71**
	Total Equity and Liabilities	**27,902.04**	**27,917.84**

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Place: Mumbai
Date: 06/11/2026

A. P. SANZGIRI & CO. MUMBAI F.R. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

ABM Knowledgeware Limited

Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2026

(Rs. in Lakh)

	Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
		(Unaudited)	(Unaudited)
1	**Cash flows from operating activities**		
	Profit before tax	**797.94**	**961.61**
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	63.51	58.01
	Interest Income on Preference shares accounted at FVTPL	(10.35)	(9.41)
	Impairment of Trade receivable and other written off expense	12.28	78.32
	Fair valuation loss on preference shares	12.73	12.73
	Change in fair value of financial assets measured at fair value through profit or loss	(245.65)	(303.92)
	Dividend income	-	(0.35)
	Finance costs	11.34	15.33
	Operating profit before working capital changes	**641.80**	**812.34**
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	692.65	(161.28)
	Increase/(decrease) in trade payables	(375.48)	1.34
	Decrease/(increase) in loans & other financial assets (Non Current)	(39.48)	(211.84)
	Decrease/(increase) in loans & other financial assets (Current)	(129.40)	(646.18)
	Decrease/(increase) in other bank balances	(1.61)	279.02
	Decrease/(increase) in other non-current assets	(5.19)	(80.20)
	Decrease/(increase) in other current assets	164.15	(8.72)
	Increase/(decrease) in other financial Liability	333.44	2.56
	Increase/(decrease) in other current liabilities	(386.08)	(914.53)
	Increase/(decrease) in provisions	46.00	14.44
	Cash generated from operations	**940.80**	**(913.06)**
	Direct taxes paid (net of refunds)	239.24	165.30
	Prior Period Adjustment	-	-
	Net cash flow generated/(used in) operating activities (A)	**701.56**	**(1,078.36)**
2	**Cash flows from investing activities**		
	Purchases of property, plant and equipment	(6.86)	(0.11)
	Payments for purchase of investments	(2,992.26)	(1,275.00)
	Proceeds from sale of investments	3,002.26	2,470.00
	Investment in associate	(421.72)	(386.94)
	Dividends received	-	0.35
	Net cash flow generated/(used in) investing activities (B)	**(418.58)**	**808.30**
3	**Cash flows from financing activities**		
	Finance costs	(11.34)	(14.44)
	Dividend paid to equity shareholders	(250.03)	(250.03)
	Net cash flow generated/(used in) financing activities (C)	**(261.37)**	**(264.47)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**21.61**	**(534.53)**
	Cash and cash equivalents at the beginning of the period	296.39	782.47
	Cash and cash equivalents at the end of the period	**318.00**	**247.94**
	Cash and cash equivalents as per financial statements		
	Balance with Bank	312.90	243.74
	Cash in hand	5.10	4.20
	Total	**318.00**	**247.94**

For and on behalf of the Board of Directors
ABM Knowledgeware Limited

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: 06/11/2026

A. P. SANZGIRI & CO. MUMBAI F. R. NO. 116293W CHARTERED ACCOUNTANTS

ABM KNOWLEDGEWARE LIMITED MUMBAI

A P SANZGIRI & CO
CHARTERED ACCOUNTANTS

Block No. 20, Unit No. 159, Anand Nagar Lane,
Behind Vakola Police Station, Santacruz (East),
Mumbai – 400 055, India
Tel : +91 90763 07777, +91 90763 06666
Email : contact@ca-aps.in

Independent Auditor's Review Report on Quarter and Half Year ended Unaudited Standalone Financial Results of ABM KNOWLEDGEWARE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors,
ABM KNOWLEDGEWARE LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of ABM KNOWLEDGEWARE LIMITED ("the Company'') for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors at their meeting held on November 06, 2026, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by 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 the Company personnel 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 specified under section 143(10) of the Companies Act, 2013 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 in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') 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 Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on Behalf of
A P Sanzgiri & Co
Chartered Accountants
FRN: 116293W

A P SANZGIRI & CO
MUMBAI
F. R. NO.
116293W
CHARTERED ACCOUNTANTS

Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207KEWDIW8997

Date: November 06, 2026
Place: Mumbai