ABM KNOWLEDGEWARE LIMITED

SEI CMMI DEV Level 5, SEI CMMI SVC Level 3 | ISO 20000-1:2018 | ISO 9001:2015 | ISO 27001:2013 Compliant Software & Services

Corporate 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/1117
Date: 29/05/2026

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

Ref: ABMKNOWLEDG: 531161
Subject: Outcome of Board Meeting and Submission of Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 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 29th May, 2026, at the registered office of the Company, have:

1. Approved the Audited Financial results (Standalone & Consolidated) for the quarter and year ended 31st March, 2026 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015. The Copy of the aforesaid results together with the Auditor's Report issued by the Statutory Auditors of the Company is enclosed.

2. Confirmed that M/s. A. P Sanzgiri, Chartered Accountants, the Statutory Auditors of the Company have issued unmodified opinion with respect to the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

3. Recommended Final Dividend at the rate of 25% i.e. Rs. 1.25/- per share for the Financial year ended 31st March, 2026. The said Dividend, if declared by the members at the ensuing Annual General Meeting, will be credited / dispatched within thirty days of the said meeting.

4. Decided to hold the 33rd Annual General Meeting ("AGM") on Thursday, 30th July, 2026 through Video-Conferencing ("VC") / Other Audio- Visual Means ("OAVM") in accordance with relevant circulars issued by the Ministry of Corporate Affairs, Government of India and Securities and Exchange Board of India.

5. Register of Members and the Share Transfer Books of the Company will remain closed from Friday, 24th July, 2026 to Thursday, 30th July, 2026 (both days inclusive), for the purpose of Annual General Meeting and Dividend. The Dividend, if approved will be payable to those Equity Shareholders whose named registered as on Thursday, 23rd July, 2026. (Record date).

The meeting of the Board of Directors of the Company commenced at 05.00 p.m. and concluded at 7:15 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: 2026.05.29 19:55:33 +05'30'

(Sarika Ghanekar)
Company Secretary & Compliance officer

Encl: a/a

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ABM KNOWLEDGEWARE LIMITED

CMMI DEV V2.0 ML5 I CMMI SVC V2.0 ML3 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.
Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	Revenue from operations	2,552.91	3,073.91	2,438.28	10,346.31	9,666.65
	Other income	29.65	160.05	251.55	577.90	817.72
	Total Income	**2,582.56**	**3,233.96**	**2,689.83**	**10,924.21**	**10,484.37**
2	**Expenses**					
	Operating expenses	342.82	820.90	285.32	1,595.82	1,490.72
	Employee benefits expenses	1,512.92	1,476.15	1,411.33	5,847.41	4,991.05
	Finance costs	6.67	6.02	6.75	28.02	29.69
	Depreciation and amortisation expenses	106.06	108.33	97.14	419.86	372.14
	Rent expenses	21.83	22.02	19.97	87.13	78.93
	Travelling and conveyance expenses	28.96	22.78	37.73	122.61	108.90
	Other expenses	259.42	222.86	336.86	920.05	1,011.11
	Total expenses	**2,278.68**	**2,679.06**	**2,195.09**	**9,020.90**	**8,082.53**
3	**Profit/(Loss) before share of profit/(loss) of associate and exceptional items (1-2)**	**303.88**	**554.90**	**494.74**	**1,903.31**	**2,401.84**
4	Share of profit/(loss) of associate	**(88.30)**	**(83.59)**	**(64.85)**	**(331.19)**	**(193.59)**
5	Profit before exceptional items and tax (3+4)	**215.58**	**471.31**	**429.89**	**1,572.12**	**2,208.25**
6	Exceptional items	-	-	-	-	-
7	**Profit before tax (5-6)**	**215.58**	**471.31**	**429.89**	**1,572.12**	**2,208.25**
8	**Tax expenses**					
	Current tax	120.47	141.50	104.36	519.57	493.36
	Deferred tax	14.97	16.41	2.06	29.11	4.40
	Total tax expenses	**135.43**	**157.91**	**106.42**	**548.67**	**497.76**
9	**Profit for the period / year (7-8)**	**80.15**	**313.40**	**323.47**	**1,023.44**	**1,710.49**
10	**Other Comprehensive Income (Net of Tax)**					
	Item that will not be reclassified to profit or loss	50.36	0.82	17.12	53.30	17.44
	Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income/(loss)	**50.36**	**0.82**	**17.12**	**53.30**	**17.44**
11	**Total Comprehensive Income for the Period (10+11)**	**130.51**	**314.22**	**340.60**	**1,076.75**	**1,727.93**
	Net Profit attributable to :					
	a) Owners of the Company	177.37	191.62	370.55	944.82	1,438.70
	b) Non-Controlling Interest	(97.22)	121.76	(47.07)	78.63	271.79
	Other Comprehensive Income attributable to:					
	a) Owners of the Company	39.61	0.17	14.16	40.22	14.23
	b) Non-Controlling Interest	10.75	0.66	2.96	13.08	3.21
	Total Comprehensive Income attributable to :					
	a) Owners of the Company	**216.98**	**191.79**	**384.71**	**985.04**	**1,452.93**
	b) Non-Controlling Interest	**(86.46)**	**122.42**	**(44.11)**	**91.71**	**275.00**
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
13	Other equity	-	-	-	23,169.33	22,434.32
14	**Basic and diluted earning per share (EPS) (not annualised) (in Rs.)**	**1.08**	**0.96**	**1.92**	**4.92**	**7.26**

ABM KNOWLEDGEWARE LIMITED MUMBAI

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Notes to the Audited Consolidated Financial Results For the Quarter and Year ended March 31, 2026:

1 The above audited consolidated financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company, A P Sanzgiri & Co, Chartered Accountants, have audited the above consolidated financial results for the quarter and year ended March 31, 2026.

2 These results have been prepared on the basis of audited consolidated financial statements, which are 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 audited consolidated financial results include the financial results 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 Group operates only in one Opearting Segment viz. Software and Services.

5 The Board has recommended Final Dividend of Rs.1.25 per share i.e. 25 %, which aggregate to Rs. 250.03 lakh for the year ended March 31, 2026.

6 Figures for the quarter ended March 31, 2026, and March 31, 2025, as reported in these Consolidated financial results, are the balancing figures between audited figures in respect of relevant full financial years and the reviewed year-to-date figures upto the end of the third quarter of the respective financial years.

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

8 The above results of the group 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

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 29, 2026

ABM Knowledgeware Limited

Consolidated Balance Sheet as at March 31, 2026

(Rs. in Lakh)

	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
I.	**Assets**		
1	**Non-Current Assets:**		
	a) Property, Plant and Equipment	4,185.06	4,204.13
	b) Capital work-in-Progress	-	-
	c) Intangible Assets	804.62	879.44
	d) Goodwill	335.45	335.45
	e) Financial assets		
	(i) Investments	3,590.47	3,130.91
	(ii) Trade Receivables	576.66	549.34
	(iii) Loans & advances	0.21	1.79
	(iv) Other financial assets	338.53	155.99
	f) Income tax asset (net)	50.35	50.35
	g) Deferred tax asset	16.02	6.89
	h) Other non-current assets	19.17	19.14
	Total Non-Current assets	**9,916.54**	**9,333.43**
2	**Current Assets:**		
	a) Financial assets		
	(i) Investments	7,373.80	8,825.28
	(ii) Trade receivables	5,961.87	4,836.94
	(iii) Cash and cash equivalents	683.71	1,383.41
	(iv) Bank Balances other than (iii) above	1,043.47	1,425.00
	(v) Loans & advances	9.83	13.18
	(vi) Other financial asset	2,689.51	1,527.10
	b) Current Tax Assets (Net)	35.55	80.58
	c) Other current assets	847.72	669.31
	Total Current Assets	**18,645.46**	**18,760.80**
	Total Assets	**28,562.00**	**28,094.23**
II.	**EQUITY AND LIABILITIES**		
1	**Equity:**		
	a) Equity Share capital	1,024.15	1,024.15
	b) Other equity	23,169.33	22,434.32
	Equity attributable to the Owners of the Company	**24,193.48**	**23,458.47**
	c) Non-Controlling Interest	722.70	630.99
	Total Equity	**24,916.18**	**24,089.46**
2	**Liabilities:**		
	Non-Current Liabilities:		
	a)Financial Liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	11.75	11.72
	b) Trade payables - outstanding dues to other than micro and small enterprises	299.56	278.74
	ii) Other financial liabilities	18.60	18.80
	b) Deferred tax liabilities	774.38	736.14
	c) Provisions	47.21	56.03
	Total Non-Current Liabilities	**1,151.51**	**1,101.43**
3	**Current Liabilities:**		
	a) Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	1.69	0.18
	- Trade payables - outstanding dues to other than micro and small enterprises	456.24	35.20
	(ii) Other financial liabilities	976.20	554.85
	b) Other current liabilities	1,049.75	2,311.84
	c) Provisions	10.45	1.27
	Total Current Liabilities	**2,494.33**	**2,903.34**
	Total Equity and Liabilities	**28,562.00**	**28,094.23**

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

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 29, 2026

ABM Knowledgeware Limited
Consolidated Cash Flow Statement for the year ended March 31, 2026

(Rs. in Lakh)

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
		Audited	Audited
1	**Cash flow from operating activities**		
	Profit before tax	1,903.31	2,401.84
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	419.86	372.14
	Capital gain on Investment	(2.34)	(10.80)
	Interest income	(9.81)	(3.72)
	Loss/(Profit) on sale of asset	0.49	(1.44)
	Impairment of Trade receivable and other written off expense	99.07	218.20
	Exchange differences on translation into presentation currency	(6.77)	(0.28)
	Change in fair value of financial assets measured at fair value through profit or loss	(415.35)	(682.81)
	Dividend income	(0.01)	(0.49)
	Finance costs	28.03	29.69
		2,016.48	**2,322.32**
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	(1,152.25)	(468.13)
	Increase/(decrease) in trade payables	447.41	(292.07)
	Decrease/(increase) in loans & other financial assets - Current	(1,149.60)	246.67
	Decrease/(increase) in loans & other financial assets - Non Current	(209.24)	220.22
	Decrease/(increase) in other bank balance	381.54	(487.51)
	Decrease/(increase) in other non-current assets	(0.03)	9.70
	Decrease/(increase) in other current assets	(178.81)	651.82
	Increase/(decrease) in other financial Liability	421.68	72.18
	Increase/(decrease) in other current liabilities	(1,252.07)	650.65
	Increase/(decrease) in non-current provisions	(8.82)	9.43
	Increase/(decrease) in Provisions	9.18	0.23
	Cash generated from operations	**(674.53)**	**2,935.52**
	Direct taxes paid (net of refunds)	(460.86)	(484.05)
	Net cash flow generated /(used in) operating activities (A)	**(1,135.39)**	**2,451.48**
2	**Cash flow from investing activities**		
	Purchases of fixed assets, including capital work-in-progress and capital advances	(327.01)	(498.55)
	Payments for purchase of investments	(3,150.00)	(4,610.00)
	Proceeds from sale of investments	4,966.83	4,627.40
	Investment in Associate	(788.57)	(1,074.68)
	Proceed from sale of Property plant equipment	0.54	4.00
	Interest received	9.81	3.72
	Dividends received	0.01	0.49
	Net cash flow generated/(used in) investing activities (B)	**711.63**	**(1,547.62)**
3	**Cash flows from financing activities**		
	Finance cost	(25.91)	(28.23)
	Dividend paid to equity shareholders	(250.03)	(250.03)
	Net cash flow generated/(used in) in financing activities (C)	**(275.93)**	**(278.25)**

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM Knowledgeware Limited
Consolidated Cash Flow Statement for the year ended March 31, 2026

(Rs. in Lakh)

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	Net increase/(decrease) in cash and cash equivalents (A+B+ C)	(699.70)	625.60
	Cash and cash equivalents at the beginning of the year	1,383.41	757.81
	Cash and cash equivalents at the end of the year	**683.71**	**1,383.41**
	Cash and cash equivalents as per financial statements		
	Balance with Bank	676.72	1,377.26
	Cash in hand	6.99	6.15
	Cheques in hand	-	-
	Total	**683.71**	**1,383.41**

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

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 29, 2026

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 Report on the Quarterly and Year to Date Audited Consolidated Financial Results of ABM Knowledgeware Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended,

To
The Board of Directors
ABM KNOWLEDGEWARE LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying statement of quarterly and year to date consolidated financial results of **ABM KNOWLEDGEWARE LIMITED** (herein referred to as "the Holding Company"), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), its associate for the quarter and year ended March 31, 2026 ('the Consolidated Statement'), attached herewith ,being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on the separate consolidated financial statement and other financial information of the subsidiary, associate, the aforesaid Consolidated Statement:

   (i) includes the annual consolidated and standalone financial results of the following entities as given below:

   (a) Subsidiary
   Instasafe Technologies Private Limited (Incorporated in India)

   (b) Associate
   ScanIt Technologies INC (Incorporated in United States of America (USA))

   (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

   (iii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit, consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.



Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Director's Responsibilities for the Consolidated Financial Results

4. This consolidated statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared on the basis of the consolidated financial statements of the Group.

5. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the year ended March 31, 2026 that give a true and fair view of the consolidated net profit, consolidated other comprehensive income of the Group for the quarter and year ended March 31, 2026 including its associate and other financial information for the year ended March 31, 2026 in accordance with applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated statement by the Management and the Directors of the Holding Company, as aforesaid.

6. In preparing the consolidated statement, the respective Management and Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



7. The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated statement.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated statement that whether the group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated statement, including the disclosures, and whether the consolidated statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate of which we are independent auditors and whose financial information we have audited to express an opinion on the Consolidated Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated statement of which we are the independent auditors. For the other entities included in the consolidated statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

10. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

11. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

13. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

14. The accompanying Consolidated Statement includes the audited financial results and other financial information, in respect of:

- One subsidiary whose consolidated financial results/information reflect the total assets of INR 1714.89 lacs as at March 31, 2026, the total revenue of INR 176.99 lacs and INR 1369.70 lacs, total net profit / (loss) after tax of INR (122.79) lacs and INR 99.30 lacs and total comprehensive income of INR (109.21) lacs and INR 115.82 lacs for the quarter and year ended March 31, 2026, and net cash outflows of INR (213.62) lacs for the year ended March 31, 2026, as considered in the consolidated statement whose financial statements/information have been audited by their respective independent auditor.



The independent auditor's report on consolidated financial results/information of the subsidiary have been furnished to us by the management and our opinion on the consolidated statements, 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 other auditor and the procedures performed by us as stated in paragraph above.

15. The accompanying Consolidated Statement includes the unaudited financial results and other financial information, in respect of:

- One associate whose financial results include share of net profit / (loss) of INR (88.30) lacs and INR (331.19) lacs, share of total comprehensive income of INR (88.30) lacs and INR (331.19) lacs for the quarter and for the year ended March 31, 2026 respectively, as considered in the Consolidated Statement whose financial results have been provided by the management.

These unaudited financial results have been approved and furnished to us by the Management and our opinion on the Consolidated Statement, in so far as it relates to the amounts and disclosures included in respect this associate, is based solely on such unaudited financial results. In our opinion and according to the information and explanation given to us by the management, these financial results are not material to the Group.

Our opinion on the consolidated statement in respect of matters stated in paragraph 14 and 15 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.

16. The consolidated statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing regulations.

For A P Sanzgiri & Co
Chartered Accountants
FRN: 116293W

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

Date: May 29, 2026
Place: Mumbai

Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207WSBNOW3654

ABM KNOWLEDGEWARE LIMITED

CMMI DEV V2.0 ML5 I CMMI SVC V2.0 ML3 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: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	**Income**					
	Revenue from operations	2,391.25	2,570.28	2,151.12	9,018.45	8,085.33
	Other income	25.40	167.57	254.06	580.36	828.90
	Total Income	**2,416.65**	**2,737.85**	**2,405.18**	**9,598.81**	**8,914.23**
2	**Expenses**					
	Operating expenses	286.14	759.66	253.46	1,375.83	1,284.45
	Employee benefits expenses	1,444.45	1,394.19	1,300.55	5,531.20	4,698.40
	Finance costs	6.67	6.03	6.76	28.03	29.69
	Depreciation and amortisation expenses	31.83	32.45	28.62	122.29	112.00
	Rent expenses	12.17	12.42	11.51	48.53	49.53
	Travelling and conveyance expenses	22.45	18.96	29.28	104.44	91.84
	Other expenses	148.96	159.62	206.23	608.38	697.83
	Total expenses	**1,952.67**	**2,383.33**	**1,836.41**	**7,818.70**	**6,963.73**
3	**Profit before tax & Exceptional item (1-2)**	**463.97**	**354.52**	**568.77**	**1,780.11**	**1,950.49**
4	Exceptional items	-	-	-	-	-
5	**Profit before tax (3-4)**	**463.97**	**354.52**	**568.77**	**1,780.11**	**1,950.49**
6	**Tax expenses**					
	Current tax	159.24	94.30	120.16	486.54	384.26
	Deferred tax	13.51	17.02	0.85	38.24	5.40
	Total tax expenses	**172.75**	**111.32**	**121.00**	**524.78**	**389.65**
7	**Net Profit for the period / year (5-6)**	**291.22**	**243.20**	**447.77**	**1,255.33**	**1,560.84**
8	**Other comprehensive income/(expenses) (net of tax)**					
	Item that will not be reclassified to profit or loss (net of tax)	36.78	-	13.38	36.78	13.38
9	**Total Comprehensive Income (net of tax) for the period/year (7+8)**	**328.00**	**243.20**	**461.15**	**1,292.11**	**1,574.22**
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
11	Other equity	-	-	-	23,558.69	22,516.61
12	**Basic and diluted earning per share (EPS) (not annualised) (in Rs.)**	**1.64**	**1.22**	**2.31**	**6.46**	**7.87**

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM KNOWLEDGEWARE LIMITED

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Notes to the Audited Standalone Financial Results For the Quarter and Year Ended March 31, 2026:

1 The above audited standalone financial results for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company, A P Sanzgiri & Co, Chartered Accountants, have audited the above standalone financial results for the quarter and year ended March 31, 2026.

2 These results have been prepared on the basis of audited standalone financial statements, which are 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 Board has recommended Final Dividend of Rs.1.25 per share i.e. 25 %, which aggregate to Rs. 250.03 lakh for the year ended March 31, 2026.

5 Figures for the quarter ended March 31, 2026, and March 31, 2025, as reported in these standalone financial results, are the balancing figures between audited figures in respect of relevant full financial years and the reviewed year-to-date figures upto the end of the third quarter of the respective financial years.

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

7 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: May 29, 2026

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

ABM Knowledgeware Limited

Standalone Balance Sheet as at March 31, 2026

(Rs. in Lakh)

	Particulars	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
I.	**Assets**		
1	**Non-current assets**		
	a) Property, plant and equipment	4,141.81	4,191.24
	b) Financial assets		
	i) Investments	4,789.66	4,024.38
	ii) Trade receivables	576.66	549.34
	iii) Loans & advances	207.19	189.95
	iv) Others financial asset	321.82	129.81
	c) Other non-current assets	19.17	19.14
	Total non-current assets	**10,056.31**	**9,103.86**
2	**Current assets**		
	a) Financial assets		
	i) Investments	7,367.21	8,819.09
	ii) Trade receivables	5,742.15	4,586.47
	iii) Cash and cash equivalents	296.39	782.47
	iv) Bank balances other than cash and cash equivalents	931.83	1,425.00
	v) Loans & advances	9.83	13.18
	vi) Others financial assets	2,689.51	1,527.10
	b) Current tax assets (Net)	7.37	58.17
	c) Other current assets	817.24	643.36
	Total current assets	**17,861.53**	**17,854.84**
	Total Assets	**27,917.84**	**26,958.70**
II.	**Equity And Liabilities**		
1	**Equity**		
	a) Equity share capital	1,024.15	1,024.15
	b) Other equity	23,558.69	22,516.61
	Total equity	**24,582.84**	**23,540.76**
2	**Liabilities**		
	Non-current liabilities		
	a) Financial Liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	11.75	11.72
	b) Trade payables - outstanding dues to other than micro and small enterprises	299.56	278.74
	ii) Other financial liabilities	18.60	18.80
	b) Deferred tax liabilities (Net)	774.38	736.14
	Total non-current liabilities	**1,104.29**	**1,045.40**
	Current liabilities		
	a) Financial liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	1.69	0.18
	b) Trade payables - outstanding dues to other than micro and small enterprises	408.79	24.38
	ii) Other financial liabilities	846.09	490.62
	b) Other current liabilities	964.97	1,857.36
	b) Provisions	9.17	-
	Total current liabilities	**2,230.71**	**2,372.55**
	Total Equity and Liabilities	**27,917.84**	**26,958.70**

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



Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 29, 2026

ABM Knowledgeware Limited

Standalone Cash Flow Statement for the year ended March 31, 2026

(Rs. in Lakh)

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
		(Audited)	(Audited)
1	**Cash flow from operating activities**		
	Profit before tax	**1,780.11**	**1,950.49**
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	122.29	112.00
	Capital gain on investment	(2.34)	(10.80)
	Interest income	-	-
	Interest Income on Preference shares accounted at FVTPL	(18.82)	(17.11)
	Loss/(Profit) on sale of asset	0.49	(1.44)
	Impairment of Trade receivable and other written off expense	99.07	218.20
	Fair valuation loss on preference shares	25.47	25.47
	Change in fair value of financial assets measured at fair value through profit or loss	(414.95)	(682.38)
	Dividend income	(0.01)	(0.49)
	Finance costs	28.03	29.69
		1,619.32	**1,623.63**
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	(1,183.00)	(637.88)
	Increase/(decrease) in trade payables	410.78	(249.96)
	Decrease/(increase) in loans & other financial assets (Non Current)	(209.25)	233.11
	Decrease/(increase) in loans & other financial assets (Current)	(1,159.06)	246.67
	Decrease/(increase) in other bank balance	493.17	(487.51)
	Decrease/(increase) in other non-current assets	(0.03)	9.70
	Decrease/(increase) in other current assets	(173.88)	647.04
	Increase/(decrease) in other financial Liability	355.27	121.94
	Increase/(decrease) in other current liabilities	(891.83)	432.09
	Increase/(decrease) in provisions	9.17	-
	Cash generated from operations	**(729.34)**	**1,938.83**
	Direct taxes paid (net of refunds)	(435.74)	(380.00)
	Prior Period Adjustment	-	-
	Net cash flow generated /(used in) operating activities (A)	**(1,165.08)**	**1,558.83**
2	**Cash flow from investing activities**		
	Purchases of Property plant equipment	(73.88)	(123.46)
	Payments for purchase of investments	(3,150.00)	(4,610.00)
	Proceed from sale of Property plant equipment	0.54	4.00
	Proceeds from sale of investments	4,966.83	4,627.40
	Investment in Associate	(788.57)	(1,074.68)
	Dividends received	0.01	0.49
	Net cash flow generated/(used in) investing activities (B)	**954.93**	**(1,176.24)**
3	**Cash flows from financing activities**		
	Finance cost	(25.91)	(28.23)
	Dividend paid to equity shareholders	(250.03)	(250.03)
	Net cash flow generated/(used in) in financing activities (C)	**(275.93)**	**(278.25)**
	Net increase/(decrease) in cash and cash equivalents (A+B+ C)	(486.08)	104.34
	Cash and cash equivalents at the beginning of the year	782.47	678.13
	Cash and cash equivalents at the end of the year	**296.39**	**782.47**
	Cash and cash equivalents as per financial statements		
	Balance with Bank	289.40	776.31
	Cash in hand	6.99	6.15
	Total	**296.39**	**782.47**

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

ABM KNOWLEDGEWARE LIMITED MUMBAI

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 29, 2026

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 Report on the Quarterly and Year to Date Audited Standalone Financial Results of ABM Knowledgeware Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
ABM KNOWLEDGEWARE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying Statement of quarterly and year to date standalone financial results of **ABM KNOWLEDGEWARE LIMITED** (the "Company") for the quarter and year ended as on March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

   b. gives a true and fair view in conformity with the applicable Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("The Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management and Board of Director's Responsibilities for the Standalone Financial Results

4. The Statement, which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared on the basis of the standalone financial statements of the Company.

5. The Company's Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income for the quarter ended March 31, 2026 and for the year ended March 31, 2026 of the Company and other financial information for the year ended March 31, 2026 and in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

6. In preparing the Statement, the Management and Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

7. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Result

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures and whether the Standalone Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

10. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

11. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

13. The statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing regulations.

For A P Sanzgiri & Co
Chartered Accountants
FRN: 116293W



Date: May 29, 2026
Place: Mumbai

Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207HSUDSH4964

ABM KNOWLEDGEWARE LIMITED
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Tel.: +91 22 4290 9700 Fax: +91 22 4290 9701 www. abmindia.com CIN - L67190MH1993PLC113638

Ref: ABMHO/CSD/BSE/SG/1116
Date: 29/05/2026

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

Ref: ABMKNOWLEDG: 531161

Subject: Declaration regarding Statutory Audit Report with Unmodified Opinion on Audited Financial Results (Standalone & Consolidated) for the Financial Year ended March 31, 2026.

Dear Sirs,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company i.e. A.P Sanzgiri & Co., Chartered Accountants, have issued the Audit report on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2026 with unmodified opinion.

Kindly take the above on your record.

Thanking You,

Yours faithfully,
For ABM Knowledgeware Limited

(Prakash B. Rane)
Founder & Managing Director