

**ABM KNOWLEDGEWARE LIMITED**

SEI CMMI Level 5 | SEI CMMI-SVC 3 | ISO 20000-1:2018 | ISO 9001:2015 | 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, 2025

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	2,438.28	2,824.05	2,655.14	9,666.65	9,115.00
	Other income	251.55	169.54	174.36	817.72	634.03
	Total Income	2,689.83	2,993.59	2,829.51	10,484.37	9,749.03
2	Expenses					
	Operating expenses	285.32	440.69	392.34	1,490.72	1,627.80
	Employee benefits expenses	1,411.33	1,269.27	1,199.99	4,991.05	4,666.78
	Finance costs	6.75	8.94	3.62	29.69	25.77
	Depreciation and amortisation expenses	97.14	94.14	84.71	372.14	337.28
	Rent expenses	19.97	18.72	23.89	78.93	90.72
	Travelling and conveyance expenses	37.73	26.55	42.80	108.90	123.19
	Other expenses	336.86	240.19	246.25	1,011.11	837.14
	Total expenses	2,195.09	2,098.50	1,993.60	8,082.53	7,708.67
3	Profit/(Loss) before share of profit/(loss) of associate and exceptional items (1-2)	494.74	895.08	835.90	2,401.84	2,040.36
4	Share of profit/(loss) of associate	(64.85)	(89.60)	(62.07)	(193.59)	(62.07)
5	Profit before exceptional items and tax (3+4)	429.89	805.48	773.83	2,208.25	1,978.29
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	429.89	805.48	773.83	2,208.25	1,978.29
8	Tax expenses					
	Current tax	104.36	196.40	118.40	493.36	374.58
	Deferred tax	2.06	(2.10)	82.64	4.40	71.43
	Total tax expenses	106.42	194.30	201.04	497.76	446.01
9	Profit for the period / year (7-8)	323.47	611.19	572.80	1,710.49	1,532.28
10	Other Comprehensive Income (Net of Tax)					
	Item that will not be reclassified to profit or loss	17.12	0.83	(9.87)	17.44	(9.83)
	Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income/(loss)	17.12	0.83	(9.87)	17.44	(9.83)
11	Total Comprehensive Income for the Period (10+11)	340.60	612.02	562.93	1,727.93	1,522.45
	Net Profit attributable to :					
	a) Owners of the Company	370.55	350.94	532.64	1,438.70	1,447.96
	b) Non-Controlling Interest	(47.07)	260.25	40.16	271.79	84.32
	Other Comprehensive Income attributable to :					
	a) Owners of the Company	14.16	0.17	(10.91)	14.23	(10.91)
	b) Non-Controlling Interest	2.96	0.66	1.04	3.21	1.08
	Total Comprehensive Income attributable to :					
	a) Owners of the Company	384.71	351.11	521.72	1,452.93	1,437.05
	b) Non-Controlling Interest	(44.11)	260.91	41.20	275.00	85.40
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	-	-	-	22,434.32	21,231.42
14	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.92	1.76	2.61	7.26	7.18



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

Notes to the Audited Consolidated Financial Results For the Quarter and Year ended March 31, 2025:

- 1 The above audited consolidated financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 23, 2025. 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, 2025.
- 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 Operating 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, 2025.
- 6 Figures for the quarter ended March 31, 2025, and March 31, 2024, 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

Prakash B. Rane
Managing Director
DIN : 00152393



Place: Mumbai
Date: May 23, 2025

ABM Knowledgeware Limited
Consolidated Balance Sheet as at March 31, 2025

(Rs. in Lakh)

	Particulars	As at March 31, 2025	As at March 31, 2024
		Audited	Audited
I. Assets			
1 Non-Current Assets:			
a) Property, Plant and Equipment		4,204.13	4,195.25
b) Capital work-in-Progress		-	-
c) Intangible Assets		879.44	764.47
d) Goodwill		335.45	335.45
e) Financial assets			
(i) Investments		3,130.91	2,260.54
(ii) Trade Receivables		549.34	391.33
(iii) Loans & Advances		1.79	-
(iv) Other financial assets		155.99	395.09
f) Income tax asset (net)		50.35	61.65
g) Deferred tax asset		6.89	5.89
h) Other non-current assets		19.14	26.42
Total Non-Current assets		9,333.43	8,436.09
2 Current Assets:			
a) Financial assets			
(i) Investments		8,825.28	8,138.32
(ii) Trade receivables		4,836.94	4,526.83
(iii) Cash and cash equivalents		1,383.41	757.81
(iv) Bank Balances other than (iii) above		1,425.00	937.49
(v) Loans		13.18	8.05
(vi) Other financial asset		1,527.10	1,778.90
b) Current Tax Assets (Net)		80.58	266.47
c) Other current assets		669.31	1,321.14
Total Current Assets		18,760.80	17,734.99
Total Assets		28,094.23	26,171.09
II. EQUITY AND LIABILITIES			
1 Equity:			
a) Equity Share capital		1,024.15	1,024.15
b) Other equity		22,434.32	21,231.42
Equity attributable to the Owners of the Company		23,458.47	22,255.57
c) Non-Controlling Interest		630.99	355.99
Total Equity		24,089.46	22,611.56
2 Liabilities:			
Non-Current Liabilities:			
a) Deferred tax liabilities		736.14	730.75
b) Provision		56.03	46.59
c) Financial Liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises		11.72	11.12
b) Trade payables - outstanding dues to other than micro and small enterprises		278.74	403.26
ii) Other financial liabilities		18.80	-
Total Non-Current Liabilities		1,101.43	1,191.73
3 Current Liabilities:			
a) Financial Liabilities			
(i) Trade payables			
- Trade payables - outstanding dues to micro and small enterprises		0.18	6.06
- Trade payables - outstanding dues to other than micro and small enterprises		35.20	197.48
(ii) Other financial liabilities		554.85	502.03
b) Provisions		1.27	1.05
c) Other current liabilities		2,311.84	1,661.18
Total Current Liabilities		2,903.34	2,367.80
Total Equity and Liabilities		28,094.23	26,171.09

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

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 23, 2025



ABM Knowledgeware Limited**Consolidated Cash Flow Statement for the year ended March 31, 2025****(Rs. in Lakh)**

	Particulars	Year ended March 31, 2025	Year ended March 31, 2024
		Audited	Audited
1	Cash flow from operating activities		
	Profit before tax	2,401.84	2,040.36
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	372.14	337.28
	Capital gain on Investment	(10.80)	-
	Interest income	(87.90)	(73.90)
	Loss/(Profit) on sale of asset	(1.44)	
	Impairment of Trade receivable and other written off expense	218.20	118.83
	Impairment on non current/current assets	-	25.00
	Exchange differences on translation into presentation currency	(0.28)	(0.10)
	Change in fair value of financial assets measured at fair value through profit or loss	(682.81)	(555.08)
	Dividend income	(0.49)	(0.40)
	Finance costs	29.69	25.77
		2,238.13	1,917.77
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	(468.13)	(741.93)
	Increase/(decrease) in trade payables	(292.07)	132.77
	Decrease/(increase) in loans & other financial assets - Current	246.67	(15.68)
	Decrease/(increase) in loans & other financial assets - Non Current	220.22	(319.40)
	Decrease/(increase) in other bank balance	(487.51)	(31.78)
	Decrease/(increase) in other non-current assets	9.70	(16.62)
	Decrease/(increase) in other current assets	651.82	134.69
	Increase/(decrease) in other financial Liability	72.18	109.17
	Increase/(decrease) in other current liabilities	650.65	(119.10)
	Increase/(decrease) in non-current provisions	9.43	10.71
	Increase/(decrease) in Provisions	0.23	0.23
	Cash generated from operations	2,851.34	1,060.83
	Direct taxes paid (net of refunds)	(484.05)	(328.32)
	Net cash flow generated / (used in) operating activities (A)	2,367.29	732.51
2	Cash flow from investing activities		
	Purchases of fixed assets, including capital work-in-progress and capital advances	(498.55)	(400.47)
	Payments for purchase of investments	(4,610.00)	(3,225.00)
	Proceeds from sale of investments	4,627.40	4,134.02
	Investment in Associate	(1,074.68)	(944.86)
	Proceed from sale of Property plant equipment	4.00	-
	Interest received	87.90	15.49
	Dividends received	0.49	0.35
	Net cash flow generated/(used in) investing activities (B)	(1,463.44)	(420.45)
3	Cash flows from financing activities		
	Finance cost	(28.23)	(25.77)

ABM Knowledgeware Limited**Consolidated Cash Flow Statement for the year ended March 31, 2025****(Rs. in Lakh)**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Dividend paid to equity shareholders	(250.03)	(250.03)
Net cash flow generated/(used in) in financing activities (C)	(278.25)	(275.80)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	625.60	36.26
Cash and cash equivalents at the beginning of the year	757.81	721.55
Cash and cash equivalents at the end of the year	1,383.41	757.81

Cash and cash equivalents as per financial statements		
Balance with Bank	1,377.26	753.55
Cash in hand	6.15	4.25
Cheques in hand	-	-
Total	1,383.41	757.81

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



Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai

Date: May 23, 2025

Independent Auditor's Report on the Quarterly and Year to Date 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, 2025 ('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"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ("the Circular").
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; read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019; 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, 2025.



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’s and Board of Director’s Responsibilities for the Consolidated Financial Statement

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 annual consolidated annual financial statements.
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, 2025 that give a true and fair view of the consolidated net profit, consolidated other comprehensive income and other financial information of the Group and its associate 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 the complete set of consolidated statement on 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. 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.
11. 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.
12. 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

13. 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 1881.72 lacs as at March 31, 2025, the total revenue of INR 295.30 lacs and INR 1612.71 lacs, total net profit / (loss) after tax of INR (59.45) lacs and INR 343.24 lacs and total comprehensive income of INR (55.71) lacs and INR 347.30 lacs for the quarter and year ended March 31, 2025, and net cash inflows of INR 521.26 lacs for the year ended March 31, 2025, 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.

14. 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 (64.85) lacs and INR (193.59) lacs, share of total comprehensive income of INR



(64.85) lacs and INR (193.59) lacs for the quarter and for the year ended March 31, 2025 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 13 and 14 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.

15. The consolidated statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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.
16. The comparative Ind AS financial information of the Group, its associates for the corresponding quarter and year ended March 31, 2024, included in these consolidated financial results, were audited by the predecessor auditors who expresses unmodified opinion on those consolidated financial information on May 24, 2024.

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



Date: May 23, 2025
Place: Mumbai

Rajesh Agrawal
Partner

Membership No: 111207

UDIN: 251112070MkSM07666

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Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	2,151.12	2,150.48	2,309.77	8,085.33	7,864.79
	Other income	254.06	169.47	176.24	828.90	645.78
	Total Income	2,405.18	2,319.95	2,486.01	8,914.23	8,510.58
2	Expenses					
	Operating expenses	253.46	406.81	329.08	1,284.45	1,341.57
	Employee benefits expenses	1,300.55	1,210.30	1,124.70	4,698.40	4,345.50
	Finance costs	6.76	8.94	3.62	29.69	25.77
	Depreciation and amortisation expenses	28.62	27.81	28.08	112.00	117.31
	Rent expenses	11.51	11.48	17.08	49.53	66.49
	Travelling and conveyance expenses	29.28	24.20	35.97	91.84	106.73
	Other expenses	206.23	168.23	178.59	697.83	618.03
	Total expenses	1,836.41	1,857.77	1,717.13	6,963.73	6,621.40
3	Profit before tax & Exceptional item (1-2)	568.77	462.18	768.88	1,950.49	1,889.17
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	568.77	462.18	768.88	1,950.49	1,889.17
6	Tax expenses					
	Current tax	120.16	93.90	103.10	384.26	340.08
	Deferred tax	0.85	(3.84)	81.63	5.40	61.23
	Total tax expenses	121.00	90.06	184.73	389.65	401.31
7	Net Profit for the period / year (5-6)	447.77	372.12	584.15	1,560.84	1,487.86
8	Other comprehensive income/(expenses) (net of tax)					
	Item that will not be reclassified to profit or loss (net of tax)	13.38	-	(11.19)	13.38	(11.19)
9	Total Comprehensive Income (net of tax) for the period/year (7+8)	461.15	372.12	572.96	1,574.22	1,476.67
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	-	-	-	22,516.61	21,192.41
12	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	2.31	1.86	2.86	7.87	7.38



Notes to the Audited Standalone Financial Results For the Quarter and Year Ended March 31, 2025:

- 1 The above audited standalone financial results for the quarter and year ended March 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 23, 2025. The Statutory Auditors of the Company, A P Sanzgiri & Co, Chartered Accountants, have audited the above standalone financial results for the quarter/year ended March 31, 2025.
- 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, 2025.
- 5 Figures for the quarter ended March 31, 2025, and March 31, 2024, 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**



**Prakash B. Rane
Managing Director
DIN : 00152393**



Place: Mumbai
Date: May 23, 2025

ABM Knowledgeware Limited
Standalone Balance Sheet as at March 31, 2025

(Rs. in Lakh)

	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
I. Assets			
1 Non-current assets			
a) Property, plant and equipment	4,191.24	4,180.83	
b) Capital work-in-progress	-	-	
c) Intangible assets	-	1.52	
d) Financial assets			
i) Investments	4,024.38	2,985.89	
ii) Trade receivables	549.34	391.33	
iii) Loans	189.95	171.06	
iv) Others financial asset	129.81	381.81	
e) Income tax asset (net)	-	14.06	
f) Other non-current assets	19.14	26.42	
Total non-current assets	9,103.86	8,152.92	
2 Current assets			
a) Financial assets			
i) Investments	8,819.09	8,132.55	
ii) Trade receivables	4,586.47	4,106.60	
iii) Cash and cash equivalents	782.47	678.13	
iv) Bank balances other than cash and cash equivalents	1,425.00	937.49	
v) Loans & advances	13.18	8.05	
vi) Others financial assets	1,527.10	1,778.90	
b) Current tax assets (Net)	58.17	240.01	
c) Other current assets	643.36	1,290.40	
Total current assets	17,854.84	17,172.12	
Total Assets	26,958.70	25,325.04	
II. Equity And Liabilities			
1 Equity			
a) Equity share capital	1,024.15	1,024.15	
b) Other equity	22,516.61	21,192.41	
Total equity	23,540.76	22,216.56	
2 Liabilities			
Non-current liabilities			
a) Financial Liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises	11.72	11.12	
b) Trade payables - outstanding dues to other than micro and small enterprises	278.74	403.26	
ii) Other financial liabilities	18.80	-	
b) Deferred tax liabilities (Net)	736.14	730.75	
Total non-current liabilities	1,045.40	1,145.13	
Current liabilities			
a) Financial liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises	0.18	6.06	
b) Trade payables - outstanding dues to other than micro and small enterprises	24.38	144.54	
ii) Other financial liabilities	490.62	387.47	
b) Other current liabilities	1,857.36	1,425.27	
Total current liabilities	2,372.55	1,963.35	
Total Equity and Liabilities	26,958.70	25,325.04	



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ABM Knowledgeware Limited
Standalone Cash Flow Statement for the year ended March 31, 2025

(Rs. in Lakh)

Particulars		Year ended March 31, 2025	Year ended March 31, 2024
		(Audited)	(Audited)
1	Cash flow from operating activities		
	Profit before tax	1,950.49	1,889.17
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	112.00	117.31
	Capital gain on Investment	(10.80)	-
	Interest income	(84.18)	(73.52)
	Interest Income on Preference shares accounted at FVTPL	(17.11)	(15.55)
	Loss/(Profit) on sale of asset	(1.44)	-
	Impairment of Trade receivable and other written off expense	218.20	118.83
	Impairment on non current/current assets	-	25.00
	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	(682.38)	(554.43)
	Dividend income	(0.49)	(0.40)
	Finance costs	29.69	25.77
		1,539.45	1,557.65
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	(637.88)	(806.57)
	Increase/(decrease) in trade payables	(249.96)	106.02
	Decrease/(increase) in loans & other financial assets (Non Current)	233.11	(15.68)
	Decrease/(increase) in loans & other financial assets (Current)	246.67	(317.43)
	Decrease/(increase) in other bank balance	(487.51)	(31.78)
	Decrease/(increase) in other non-current assets	9.70	(16.62)
	Decrease/(increase) in other current assets	647.04	147.54
	Increase/(decrease) in other financial Liability	121.94	81.16
	Increase/(decrease) in other current liabilities	432.09	(92.84)
	Cash generated from operations	1,854.66	611.46
	Direct taxes paid (net of refunds)	(380.00)	(295.20)
	Prior Period Adjustment	-	-
	Net cash flow generated /(used in) operating activities (A)	1,474.66	316.26
2	Cash flow from investing activities		
	Purchases of Property plant equipment	(123.46)	(1.96)
	Payments for purchase of investments	(4,610.00)	(3,225.00)
	Proceed from sale of Property plant equipment	4.00	-
	Proceeds from sale of investments	4,627.40	4,134.02
	Investment in Associate	(1,074.68)	(944.86)
	Interest received	84.18	15.11
	Dividends received	0.49	0.35
	Net cash flow generated/(used in) investing activities (B)	(1,092.06)	(22.33)
3	Cash flows from financing activities		
	Finance cost	(28.23)	(25.77)
	Dividend paid to equity shareholders	(250.03)	(250.03)
	Net cash flow generated/(used in) in financing activities (C)	(278.25)	(275.80)
	Net increase/(decrease) in cash and cash equivalents (A+B+ C)	104.34	18.13
	Cash and cash equivalents at the beginning of the year	678.13	660.00
	Cash and cash equivalents at the end of the year	782.47	678.13
	Cash and cash equivalents as per financial statements		
	Balance with Bank	776.31	673.87
	Cash in hand	6.15	4.25
	Total	782.47	678.13

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

Prakash B. Rane

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: May 23, 2025



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, 2025 ("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"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019.
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; read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019, 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, 2025.

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 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 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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

4. This 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 and other financial information of the Company and other financial information 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 Statement

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. 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.
11. 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

12. The statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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.
13. The comparative Ind AS financial information of the Company for the corresponding quarter and year ended March 31, 2024 were audited by the predecessor auditors who expresses unmodified opinion on those financial information on May 24, 2024.

Date: May 23, 2025
Place: Mumbai

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



Rajesh Agrawal
Partner

Membership No: 111207
UDIN: 25111207BMKSMA6400



Ref: ABMHO/CSD/BSE/SG/0909**Date: 23/05/2025**

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

Ref: ABMKNOLEDG: 531161**Subject: Declaration regarding Statutory Audit Report with Unmodified Opinion on Audited Financial Results (Standalone & Consolidated) for the Financial Year ended March 31, 2025.****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 Standalone and Consolidated Audited Financial Statements of the Company for the Financial year ended 31st March, 2025 with unmodified opinion.

Kindly take the above on your record.

Thanking You,

Yours faithfully,

For ABM Knowledgeware Limited



(Prakash B. Rane)
Founder & Managing Director

