

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

Review Report

**To The Board of Directors,
ABM KNOWLEDGEWARE LIMITED**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **ABM KNOWLEDGEWARE LIMITED** ("the Holding Company") and its Subsidiary (the Holding Company and its Subsidiary together referred to as ("the Group")), and its share of the net profit/loss after tax and total comprehensive income/loss of its associate for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors at their meeting held on November 14, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the circular") issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



The Statement includes the financials Results of the following entities:

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

5. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review reports of the other auditors and financial results/information certified by the management referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The accompanying Statement includes the unaudited interim financial results /statements and other unaudited financial information in respect of;
- 1 subsidiary whose unaudited interim consolidated financial results/ statements and other unaudited financial information reflect total assets of INR 2,006.20 lacs as at September 30, 2025, total revenue of INR 167.33 lacs and INR 662.57 lacs, total net profit/(loss) after tax of INR (78.76) lacs and INR 68.31 lacs, total comprehensive income/(loss) of INR (76.62) Lacs and INR 70.43 lacs, for the quarter and half year ended on September 30, 2025, respectively, and cash inflows (net) of INR 256.68 lacs for the period from April 01, 2025 to September 30, 2025, as considered in the unaudited consolidated financial results which have been reviewed by their respective independent auditors. These unaudited consolidated financial results have been reviewed by the other auditor whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 4 above.



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

- 1 associate, whose interim financial results includes the Group's share of net profit/(loss) of INR (82.21) lakhs and INR (159.30) Lakhs and Group's share of total comprehensive income/(loss) of INR (82.21) lakhs and INR (159.30) Lakhs for the quarter and half year ended September 30, 2025 respectively.

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

Our conclusion on the statement in respect of matter stated in para 6 & 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For and on Behalf of

A P Sanzgiri & Co

Chartered Accountants

FRN: 116293W



Rajesh Agrawal

Partner

Membership No: 111207

UDIN: **25111207BMKSSD8600**



Date: November 14, 2025

Place: Mumbai

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025
(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,208.23	2,511.26	2,241.54	4,719.49	4,404.31	9,666.65
	Other income	124.09	264.11	215.62	388.20	396.64	817.72
	Total Income	2,332.32	2,775.37	2,457.17	5,107.69	4,800.95	10,484.37
2	Expenses						
	Operating expenses	207.13	224.97	380.57	432.10	764.72	1,490.72
	Employee benefits expenses	1,438.52	1,404.83	1,141.35	2,843.35	2,310.45	4,991.05
	Finance costs	8.22	7.11	7.53	15.33	14.00	29.69
	Depreciation and amortisation expenses	103.87	101.60	91.79	205.47	180.86	372.14
	Rent expenses	22.40	20.88	19.65	43.28	40.24	78.93
	Travelling and conveyance expenses	33.98	36.89	22.15	70.87	44.62	108.90
	Other expenses	184.82	267.94	226.80	452.76	434.05	1,011.11
	Total expenses	1,998.94	2,064.22	1,889.83	4,063.16	3,788.93	8,082.53
3	Profit before tax & Exceptional item (1-2)	333.38	711.15	567.34	1,044.53	1,012.02	2,401.84
4	Share of profit/(loss) of associate	(82.21)	(77.09)	(13.80)	(159.30)	(39.14)	(193.59)
5	Profit before exceptional items and tax (3+4)	251.17	634.06	553.54	885.23	972.88	2,208.25
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	251.17	634.06	553.54	885.23	972.88	2,208.25
8	Tax expenses						
	Current tax	114.70	142.90	105.10	257.60	192.60	493.36
	Deferred tax	(3.50)	1.23	7.50	(2.27)	4.44	4.40
	Total tax expenses	111.20	144.13	112.60	255.33	197.04	497.76
9	Profit for the period / year (7-8)	139.97	489.93	440.94	629.90	775.84	1,710.49
10	Other Comprehensive Income (Net of Tax)						
	Item that will not be reclassified to profit or loss	2.14	(0.02)	0.12	2.12	(0.52)	17.44
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss)	2.14	(0.02)	0.12	2.12	(0.52)	17.44
11	Total Comprehensive Income for the Period	142.11	489.91	441.06	632.02	775.32	1,727.93
	Net Profit attributable to :						
	a) Owners of the Company	202.34	373.48	380.49	575.82	717.22	1,438.70
	b) Non-Controlling Interest	(62.36)	116.45	60.45	54.09	58.62	271.79
	Other Comprehensive Income attributable to :						
	a) Owners of the Company*	0.45	(0.00)	0.02	0.44	(0.11)	14.23
	b) Non-Controlling Interest	1.69	(0.02)	0.10	1.68	(0.41)	3.21
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	202.78	373.48	380.51	576.26	717.11	1,452.93
	b) Non-Controlling Interest	(60.67)	116.43	60.54	55.77	58.20	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	1,000.11
13	Other equity	-	-	-	-	-	22,434.32
14	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.01	1.87	1.90	2.88	3.59	7.26

* Rs 0.00 reflects an amount less than Rs.500.



**ABM KNOWLEDGEWARE LIMITED**

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

Notes to the Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025:

- 1 The above unaudited Consolidated financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2025. The Statutory Auditors of the Company have performed a limited review of the above financial results.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other recognised accounting practices and policies as applicable.
- 3 These unaudited consolidated financial results include the financial results for the quarter and half year ended September 30, 2025 of the Holding Company and its Subsidiary, Instasafe Technologies Private Limited. (together referred to as "Group") and associate entity i.e. Scanit Technologies Inc.
- 4 The Company operates only in one Operating Segment viz. Software and Services.
- 5 The figures of the previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.
- 6 The above results of the Company are available on the Company's website www.abmindia.com and also on www.bseindia.com.

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

Prakash B. Rane
Managing Director
DIN : 00152393

Place: Mumbai
Date: November 14, 2025



ABM KNOWLEDGEWARE LIMITED
Consolidated Balance Sheet as at September 30, 2025

(Rs. in Lakh)

	Particulars	As at September 30, 2025	As at March 31, 2025
		Unaudited	Audited
I.	Assets		
1	Non-Current Assets:		
a)	Property, Plant and Equipment	4,178.19	4,204.13
b)	Capital work-in-Progress	-	-
c)	Intangible Assets	842.33	879.44
d)	Goodwill	335.45	335.45
e)	Financial assets		
	(i) Investments	3,360.73	3,130.91
	(ii) Trade Receivables	565.53	549.34
	(iii) Loans & Advances	0.93	1.79
	(iv) Other financial assets	359.59	155.99
f)	Income tax asset (net)	47.26	50.35
g)	Deferred tax asset	16.86	6.89
h)	Other non-current assets	99.34	19.14
	Total Non-Current assets	9,806.21	9,333.43
2	Current Assets:		
a)	Financial assets		
	(i) Investments	7,932.09	8,825.28
	(ii) Trade receivables	4,788.43	4,836.94
	(iii) Cash and cash equivalents	1,105.56	1,383.41
	(iv) Bank Balances other than (iii) above	1,145.98	1,425.00
	(v) Loans	14.43	13.18
	(vi) Other financial asset	2,166.70	1,527.10
b)	Current Tax Assets (Net)	90.39	80.58
c)	Other current assets	662.39	669.31
	Total Current Assets	17,905.97	18,760.80
	Total Assets	27,712.18	28,094.23
II.	Equity And Liabilities		
1	Equity:		
a)	Equity Share capital	1,024.15	1,024.15
b)	Other equity	22,760.55	22,434.32
	Equity attributable to the Owners of the Company	23,784.70	23,458.47
c)	Non-Controlling Interest	686.75	630.99
	Total Equity	24,471.45	24,089.46
2	Liabilities:		
	Non-Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	11.41	11.72
	- Trade payables - outstanding dues to other than micro and small enterprises	289.11	278.74
	(ii) Other financial liabilities	18.60	18.80
b)	Provision	62.75	56.03
c)	Deferred tax liabilities	743.86	736.14
	Total Non-Current Liabilities	1,125.73	1,101.43
3	Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	2.82	0.18
	- Trade payables - outstanding dues to other than micro and small enterprises	29.18	35.20
	(ii) Other financial liabilities	601.15	554.85
b)	Other current liabilities	1,398.20	2,311.84
c)	Provisions	15.71	1.27
d)	Current tax liabilities (Net)	67.94	
	Total Current Liabilities	2,115.00	2,903.34
	Total Equity And Liabilities	27,712.18	28,094.23



ABM KNOWLEDGEWARE LIMITED
Consolidated Cash Flow Statement for the Half Year ended September 30, 2025

(Rs. in Lakh)

Particulars	Half Year ended September 30,	
	2025	2024
1 Cash flow from operating activities		
Profit before tax	1,044.53	1,012.02
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense	205.47	180.86
Capital gain on investment	(2.34)	
Interest income	(46.39)	(37.06)
Impairment of Trade receivable and other written off expense	78.32	68.59
Change in fair value of financial assets measured at fair value through profit or loss	(301.78)	(359.83)
Dividend income	(0.35)	(0.27)
Finance costs	15.33	14.00
Change in operating assets and liabilities :	992.79	878.30
Decrease/(increase) in trade receivables	(42.68)	388.70
Increase/(decrease) in trade payables	6.68	(170.03)
Decrease/(increase) in loans & other financial assets non current	(202.38)	(17.50)
Decrease/(increase) in loans & other financial assets current	(646.18)	335.06
Decrease/(increase) in other bank balance	279.02	(210.20)
Decrease/(increase) in other non-current assets	(80.20)	(0.37)
Decrease/(increase) in other current assets	6.92	66.10
Increase/(decrease) in provisions	21.16	6.12
Increase/(decrease) in other financial Liability	46.99	167.86
Increase/(decrease) in other current liabilities	(913.64)	1,177.72
Cash generated from operations	(1,524.30)	1,743.47
Direct taxes paid (net of refunds)	194.26	326.00
Net cash flow generated /(used in) operating activities (A)	(725.77)	2,295.78
2 Cash flow from investing activities		
Payment for purchase of property, plant and equipment & intangible assets	(35.62)	(1.06)
Payment for purchase of intangible assets	(106.79)	(197.54)
Payments for purchase of investments	(1,275.00)	(1,500.00)
Investment in associate	(386.94)	(694.38)
Proceeds from sale of investments	2,470.00	1,975.00
Interest received	46.39	1.26
Dividends received	0.35	0.27
Net cash flow generated/(used in) investing activities (B)	712.39	(416.45)
3 Cash flows from financing activities		
Finance cost	(14.44)	26.70
Dividends paid to equity shareholders	(250.03)	(206.96)
Net cash flow generated/(used in) in financing activities (C)	(264.47)	(180.26)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	(277.85)	1,699.07
Cash and cash equivalents at the beginning of the year	1,383.41	757.81
	1,105.56	2,456.88
Cash and cash equivalents		
Balance with Bank	1,101.36	2,452.70
Cash in hand	4.20	4.18
Total	1,105.56	2,456.88



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

Review Report

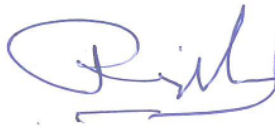
**To The Board of Directors,
ABM KNOWLEDGEWARE LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of ABM KNOWLEDGEWARE LIMITED ("the Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 ("the Statement") attached herewith, being prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors at their meeting held on November 14, 2025, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Rajesh Agrawal
Partner

Membership No: 111207

UDIN: 25111207BMKSSC7984

Date: November 14, 2025

Place: Mumbai

**ABM KNOWLEDGEWARE LIMITED**

SEI CMMI Level 5 | ISO 20000-1:2018 | ISO 9001:2015 | ISO 27001:2013 Compliant Software & Services Company

Registered office: ABM House, Plot No.268, Linking Road, Bandra (West), Mumbai - 400 050.

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

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,040.90	2,016.02	1,908.50	4,056.92	3,783.73	8,085.33
	Other income	120.52	266.87	219.98	387.39	405.37	828.90
	Total Income	2,161.42	2,282.89	2,128.48	4,444.31	4,189.10	8,914.23
2	Expenses						
	Operating expenses	147.45	182.58	341.25	330.03	624.18	1,284.45
	Employee benefits expenses	1,356.60	1,320.97	1,074.01	2,677.57	2,170.96	4,698.40
	Finance costs	8.22	7.11	7.52	15.33	13.99	29.69
	Depreciation and amortisation expenses	29.10	28.91	27.61	58.01	55.57	112.00
	Rent expenses	12.90	11.04	12.69	23.94	26.54	49.53
	Travelling and conveyance expenses	30.46	32.57	19.14	63.03	38.36	91.84
	Other expenses	137.08	177.71	178.05	314.79	339.96	697.83
	Total expenses	1,721.81	1,760.89	1,660.27	3,482.70	3,269.56	6,963.73
3	Profit before tax & Exceptional item (1-2)	439.61	522.00	468.21	961.61	919.54	1,950.49
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	439.61	522.00	468.21	961.61	919.54	1,950.49
6	Tax expenses						
	Current tax	138.90	94.10	82.70	233.00	170.20	384.26
	Deferred tax	(0.24)	7.95	7.11	7.71	8.39	5.40
	Total tax expenses	138.66	102.05	89.81	240.71	178.59	389.65
7	Net Profit for the period / year (5-6)	300.95	419.95	378.40	720.90	740.95	1,560.84
8	Other comprehensive expenses/(income) (net of tax)						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	13.38
9	Total Comprehensive Income (net of tax) for the period/year (7+8)	300.95	419.95	378.40	720.90	740.95	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	1,000.11
11	Other equity	-	-	-	-	-	22,516.61
12	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.50	2.10	1.89	3.60	3.70	7.87



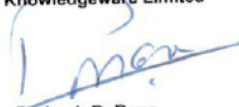
**ABM KNOWLEDGEWARE LIMITED**

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

Notes to the Unaudited Standalone Financial Results For the Quarter and Half Year Ended September 30, 2025:

- 1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2025. The Statutory Auditors of the Company have performed a limited review of the above financial results.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
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- 5 The above results of the Company are available on the Company's website www.abmindia.com and also on www.bseindia.com.

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


Prakash B. Rane
Managing Director
DIN:00152393

Place: Mumbai
Date: November 14, 2025



ABM KNOWLEDGEWARE LIMITED
Standalone Balance Sheet as at September 30, 2025

		(Rs. in Lakh)	
	Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. ASSETS			
1 Non-current assets			
	a) Property, plant and equipment	4,133.35	4,191.24
	b) Capital work-in-progress	-	-
	c) Intangible assets	-	-
	d) Financial assets		
	i) Investments	4,400.76	4,024.38
	ii) Trade receivables	565.53	549.34
	iii) Loans	198.50	189.95
	iv) Others financial asset	342.88	129.81
	e) Other non-current assets	99.34	19.14
	Total non-current assets	9,740.36	9,103.86
2 Current assets			
	a) Financial assets		
	i) Investments	7,925.66	8,819.09
	ii) Trade receivables	4,656.57	4,586.47
	iii) Cash and cash equivalents	247.94	782.47
	iv) Bank balances other than cash and cash equivalents	1,145.98	1,425.00
	v) Loans & advances	14.43	13.18
	vi) Others financial assets	2,166.70	1,527.10
	b) Current tax assets (Net)	58.41	58.17
	c) Other current assets	652.08	643.36
	Total current assets	16,867.77	17,854.84
	Total Assets	26,608.13	26,958.70
II. EQUITY AND LIABILITIES			
1 Equity			
	a) Equity share capital	1,024.15	1,024.15
	b) Other equity	22,987.46	22,516.61
	Total equity	24,011.61	23,540.76
2 Liabilities			
Non-current liabilities			
	a) Financial Liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	11.41	11.72
	b) Trade payables - outstanding dues to other than micro and small enterprises	289.11	278.74
	ii) Other financial liability	18.60	18.80
	b) Deferred tax liabilities (Net)	743.86	736.14
		1,062.98	1,045.40
Current liabilities			
	a) Financial liabilities		
	i) Trade payables		
	a) Trade payables - outstanding dues to micro and small enterprises	2.82	0.18
	b) Trade payables - outstanding dues to other than micro and small enterprises	13.02	24.38
	ii) Other financial liabilities	492.49	490.62
	b) Other current liabilities	942.83	1,857.36
	c) Provisions	14.44	-
	d) Current tax liabilities (Net)	67.94	-
	Total current liabilities	1,533.54	2,372.55
	Total Equity and Liabilities	26,608.13	26,958.70



ABM KNOWLEDGEWARE LIMITED
Standalone Cash Flow Statement for the half year ended September 30, 2025

(Rs. in Lakh)

Particulars		September 30,2025	September 30,2024
1	Cash flow from operating activities		
	Profit before tax	961.61	919.54
	Non-cash adjustment to profit before tax:		
	Depreciation and amortization expense	58.01	55.57
	Capital gain on investment	(2.34)	
	Interest income	(46.09)	(36.83)
	Interest Income on Preference shares accounted at FVTPL	(9.41)	(8.55)
	Impairment of Trade receivable and other written off expense	78.32	68.59
	Fair valuation loss on preference shares	12.73	12.73
	Change in fair value of financial assets measured at fair value through profit or loss	(301.57)	(359.62)
	Dividend income	(0.35)	(0.27)
	Finance costs	15.33	13.99
		766.25	665.15
	Change in operating assets and liabilities :		
	Decrease/(increase) in trade receivables	(161.28)	86.49
	Increase/(decrease) in trade payables	1.34	(144.57)
	Decrease/(increase) in loans & other financial assets (Non Current)	(211.84)	(17.50)
	Decrease/(increase) in loans & other financial assets (Current)	(646.18)	335.06
	Decrease/(increase) in other bank balance	279.02	(210.20)
	Decrease/(increase) in other non-current assets	(80.20)	(0.37)
	Decrease/(increase) in other current assets	(8.72)	46.23
	Increase/(decrease) in other financial Liability	2.56	188.09
	Increase/(decrease) in other current liabilities	(914.53)	1,298.27
	Increase/(decrease) in Provisions	14.44	-
	Cash generated from operations	(959.14)	2,246.66
	Direct taxes paid (net of refunds)	165.30	320.20
	Net cash flow generated /(used in) operating activities (A)	(1,124.44)	1,926.46
2	Cash flow from investing activities		
	Purchases of Property plant equipment	(0.11)	(1.06)
	Payments for purchase of investments	(1,275.00)	(1,500.00)
	Investment in associate	(386.94)	(694.38)
	Proceeds from sale of investments	2,470.00	1,975.00
	Interest received	46.09	1.03
	Dividends received	0.35	0.27
	Net cash flow generated/(used in) investing activities (B)	854.39	(219.14)
3	Cash flows from financing activities		
	Finance cost	(14.44)	26.70
	Dividends paid to equity shareholders	(250.03)	(206.96)
	Net cash flow generated/(used in) in financing activities (C)	(264.47)	(180.26)
	Net increase/(decrease) in cash and cash equivalents (A+B+ C)	(534.53)	1,527.06
	Cash and cash equivalents at the beginning of the year	782.47	678.13
	Cash and cash equivalents at the end of the period	247.94	2,205.19
	Cash and cash equivalents as per financial statements		
	Balance with Bank	243.74	2,201.01
	Cash in hand	4.20	4.18
	Total	247.94	2,205.19

