

Independent Auditor's Review Report on Quarterly and Year to date 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 December 31, 2025 and year to date from April 01, 2025 to December 31, 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 January 30, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the circular") issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



The Statement includes the financials Results of the following entities:

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

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

Other Matter

6. The accompanying Statement includes the unaudited interim financial results /statements and other unaudited financial information in respect of;
- 1 subsidiary whose unaudited interim consolidated financial results/ statements and other unaudited financial information include, total revenue of INR 503.63 lacs and INR 1,166.20 lacs, total net profit/(loss) after tax of INR 153.77 lacs and INR 222.09 lacs, total comprehensive income/(loss) of INR 154.60 Lacs and INR 225.03 lacs for the quarter and year to date ended on December 31, 2025, respectively, 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 (83.59) lakhs and INR (242.89) Lakhs and Group's share of total comprehensive income/(loss) of INR (83.59) lakhs and INR (242.89) Lakhs for the quarter and year to date ended December 31, 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

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Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207RQFMMU6625

Date: January 30, 2026
Place: Mumbai

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Nine months ended		For the year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	3,073.91	2,208.23	2,824.05	7,793.40	7,228.37	9,666.65
	Other income	160.05	124.09	169.54	548.25	566.17	817.72
	Total Income	3,233.96	2,332.32	2,993.59	8,341.65	7,794.54	10,484.37
2	Expenses						
	Operating expenses	820.90	207.13	440.69	1,253.00	1,205.40	1,490.72
	Employee benefits expenses	1,468.44	1,438.52	1,269.27	4,311.79	3,579.72	4,991.05
	Finance costs	6.02	8.22	8.94	21.35	22.94	29.69
	Depreciation and amortisation expenses	108.33	103.87	94.14	313.80	275.00	372.14
	Rent expenses	22.02	22.40	18.72	65.30	58.96	78.93
	Travelling and conveyance expenses	22.78	33.98	26.55	93.65	71.17	108.90
	Other expenses	230.58	184.82	240.19	683.34	674.24	1,011.11
	Total expenses	2,679.06	1,998.94	2,098.50	6,742.22	5,887.44	8,082.53
3	Profit before tax & Exceptional item (1-2)	554.90	333.38	895.08	1,599.43	1,907.10	2,401.84
4	Share of profit/(loss) of associate	(83.59)	(82.21)	(89.60)	(242.89)	(128.74)	(193.59)
5	Profit before exceptional items and tax (3+4)	471.31	251.17	805.48	1,356.54	1,778.36	2,208.25
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	471.31	251.17	805.48	1,356.54	1,778.36	2,208.25
8	Tax expenses						
	Current tax	141.50	114.70	196.40	399.10	389.00	493.36
	Deferred tax	16.41	(3.50)	(2.10)	14.14	2.34	4.40
	Total tax expenses	157.91	111.20	194.30	413.24	391.34	497.76
9	Profit for the period / year (7-8)	313.40	139.97	611.19	943.30	1,387.02	1,710.49
10	Other Comprehensive Income (Net of Tax)						
	Item that will not be reclassified to profit or loss	0.82	2.14	0.83	2.94	0.31	17.44
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss)	0.82	2.14	0.83	2.94	0.31	17.44
11	Total Comprehensive Income for the Period	314.22	142.11	612.02	946.24	1,387.34	1,727.93
	Net Profit attributable to :						
	a) Owners of the Company	191.62	202.34	350.94	767.44	1,068.15	1,438.70
	b) Non-Controlling Interest	121.76	(62.36)	260.25	175.85	318.86	271.79
	Other Comprehensive Income attributable to:						
	a) Owners of the Company	0.17	0.45	0.17	0.61	0.07	14.23
	b) Non-Controlling Interest	0.66	1.69	0.66	2.33	0.25	3.21
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	191.79	202.78	351.11	768.05	1,068.22	1,452.93
	b) Non-Controlling Interest	122.42	(60.67)	260.91	178.19	319.11	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.)	0.96	1.01	1.76	3.84	5.34	7.26



**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 Nine Months ended December 31, 2025:

- 1 The above unaudited Consolidated financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 30, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other recognised accounting practices and policies as applicable.
- 3 These unaudited consolidated financial results include the financial results for the quarter and nine months ended December 31, 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 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. Based on the actuarial valuation the Group has assessed the financial implications of these changes which has no material impact in gratuity liability. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 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: January 30, 2026**

Independent Auditor's Review Report on the Quarter and Year to date 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 December 31, 2025 and year to date from April 01, 2025 to December 31, 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 January 30, 2026, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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

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Rajesh Agrawal
Partner

Membership No: 111207
UDIN: 26111207UKZJDF6757

Date: January 30, 2026
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 Nine months ended December 31, 2025

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Nine Months Ended		For the Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,570.28	2,040.90	2,150.48	6,627.20	5,934.21	8,085.33
	Other income	167.57	120.52	169.47	554.96	574.84	828.90
	Total Income	2,737.85	2,161.42	2,319.95	7,182.16	6,509.05	8,914.23
2	Expenses						
	Operating expenses	759.66	147.45	406.81	1,089.69	1,030.99	1,284.45
	Employee benefits expenses	1,386.48	1,356.60	1,202.00	4,064.05	3,372.96	4,698.40
	Finance costs	6.03	8.22	8.94	21.36	22.93	29.69
	Depreciation and amortisation expenses	32.45	29.10	27.81	90.46	83.38	112.00
	Rent expenses	12.42	12.90	11.48	36.36	38.02	49.53
	Travelling and conveyance expenses	18.96	30.46	24.20	81.99	62.56	91.84
	Other expenses	167.33	137.08	176.53	482.12	516.49	697.83
	Total expenses	2,383.33	1,721.81	1,857.77	5,866.03	5,127.33	6,963.73
3	Profit before tax & Exceptional item (1-2)	354.52	439.61	462.18	1,316.13	1,381.72	1,950.49
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	354.52	439.61	462.18	1,316.13	1,381.72	1,950.49
6	Tax expenses						
	Current tax	94.30	138.90	93.90	327.30	264.10	384.26
	Deferred tax	17.02	(0.24)	(3.84)	24.73	4.55	5.40
	Total tax expenses	111.32	138.66	90.06	352.03	268.65	389.65
7	Net Profit for the period / year (5-6)	243.20	300.95	372.12	964.10	1,113.07	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)	243.20	300.95	372.12	964.10	1,113.07	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.)	1.22	1.50	1.86	4.82	5.56	7.87

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Notes to the Unaudited Standalone Financial Results For the Quarter and Nine Months Ended December 31, 2025:

- 1 The above unaudited standalone financial results for the quarter and nine months ended December 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 30, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
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- 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: January 30, 2026**