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

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	Revenue from operations	2,617.23	2,552.91	2,511.26	10,346.31
	Other income	238.42	29.65	264.11	577.90
	Total Income	**2,855.65**	**2,582.56**	**2,775.37**	**10,924.21**
2	**Expenses**				
	Operating expenses	349.98	342.82	224.97	1,595.82
	Employee benefits expenses	1,448.09	1,512.92	1,404.83	5,847.41
	Finance costs	2.20	6.67	7.11	28.02
	Depreciation and amortisation expenses	107.39	106.06	101.60	419.86
	Rent expenses	21.21	21.83	20.88	87.13
	Travelling and conveyance expenses	23.17	28.96	36.89	122.61
	Other expenses	195.97	259.42	267.94	920.05
	Total expenses	**2,148.01**	**2,278.68**	**2,064.22**	**9,020.90**
3	**Profit/(Loss) before share of profit/(loss) of associate and exceptional items (1-2)**	**707.64**	**303.88**	**711.15**	**1,903.31**
4	Share of profit/(loss) of associate	**(79.34)**	**(88.30)**	**(77.09)**	**(331.19)**
5	Profit before exceptional items and tax (3+4)	**628.30**	**215.58**	**634.06**	**1,572.12**
6	Exceptional items	-	-	-	-
7	**Profit before tax (5-6)**	**628.30**	**215.58**	**634.06**	**1,572.12**
8	**Tax expenses**				
	Current tax	160.20	120.47	142.90	519.57
	Deferred tax	11.94	14.97	1.23	29.11
	Total tax expenses	**172.14**	**135.43**	**144.13**	**548.67**
9	**Profit for the period / year (7-8)**	**456.16**	**80.15**	**489.93**	**1,023.45**
10	**Other Comprehensive Income (Net of Tax)**				
	Item that will not be reclassified to profit or loss*	0.04	50.36	(0.02)	53.30
	Items that will be reclassified to Profit or Loss	-	-	-	-
	Total Other Comprehensive Income/(loss)*	**0.04**	**50.36**	**(0.02)**	**53.30**
11	**Total Comprehensive Income for the Period (9+10)**	**456.20**	**130.51**	**489.91**	**1,076.76**
	Net Profit attributable to :				
	a) Owners of the Company	274.31	177.37	373.48	944.82
	b) Non-Controlling Interest	181.84	(97.22)	116.45	78.63
	Other Comprehensive Income attributable to:				
	a) Owners of the Company*	0.01	39.61	(0.00)	40.22
	b) Non-Controlling Interest*	0.03	10.75	(0.02)	13.08
	Total Comprehensive Income attributable to :				
	a) Owners of the Company	**274.32**	**216.98**	**373.48**	**985.04**
	b) Non-Controlling Interest	**181.88**	**(86.46)**	**116.43**	**91.71**
12	Paid-up Equity Share Capital (Face Value Rs. 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11
13	Other equity	-	-	-	23,169.33
14	**Basic and diluted earning per share (EPS) (not annualised) (in Rs.)**	**1.37**	**1.08**	**1.87**	**4.92**

* Rs. 0.00 reflects an amount less than Rs. 1000.

ABM KNOWLEDGEWARE LIMITED MUMBAI

Notes to the unaudited consolidated financial results for the quarter ended June 30, 2026:

1. The above unaudited consolidated financial results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.

2. These results have been prepared on the basis of unaudited 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 unaudited 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 figures of the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of the relevant full financial year ended March 31, 2026 and the published year to date figures up to the third quarter for the relevant financial year, which were subject to limited review.

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 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

ABM KNOWLEDGEWARE LIMITED MUMBAI

Place: Mumbai
Date: August 14, 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 Review Report on Quarterly Unaudited Consolidated Financial Results of ABM KNOWLEDGEWARE LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

Review Report
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 June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the statement 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 and in compliance with the regulation 33 of the Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

The Statement includes the consolidated financial results of the following:

S. 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 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 and other unaudited financial information, in respect of;

- One subsidiary whose unaudited consolidated financial results reflect the total revenue of INR 563.36 lacs, total net profit after tax of INR 229.65 lacs and total comprehensive income of INR 229.69 for the quarter ended June 30, 2026 as considered in the consolidated statement which has been reviewed by their respective independent auditor.

  The independent auditor's report on interim consolidated financial result of the subsidiary have been furnished to us by the management and our conclusion 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 4 above.

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

- One associate whose interim financial results includes the Group's share of net profit / (loss) of INR (79.34) Lacs and share of total comprehensive income of INR (79.34) Lacs for the quarter ended June 30, 2026.

  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 Paragraph 6 & 7 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the management.

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

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

Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207BRJIZU7325

Date: August 14, 2026
Place: Mumbai

ABM

ABM KNOWLEDGEWARE LIMITED

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

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

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	Revenue from operations	2,064.39	2,391.25	2,016.02	9,018.45
	Other income	239.44	25.40	266.87	580.36
	Total Income	**2,303.83**	**2,416.65**	**2,282.89**	**9,598.81**
2	**Expenses**				
	Operating expenses	320.65	286.14	182.58	1,375.83
	Employee benefits expenses	1,366.89	1,444.45	1,320.97	5,531.20
	Finance costs	2.20	6.67	7.11	28.03
	Depreciation and amortisation expenses	31.54	31.83	28.91	122.29
	Rent expenses	11.68	12.17	11.04	48.53
	Travelling and conveyance expenses	16.94	22.45	32.57	104.44
	Other expenses	147.83	148.96	177.71	608.38
	Total expenses	**1,897.73**	**1,952.67**	**1,760.89**	**7,818.70**
3	**Profit before tax & Exceptional item (1-2)**	**406.10**	**463.97**	**522.00**	**1,780.11**
4	Exceptional items	-	-	-	-
5	**Profit before tax (3-4)**	**406.10**	**463.97**	**522.00**	**1,780.11**
6	**Tax expenses**				
	Current tax	82.40	159.24	94.10	486.54
	Deferred tax	17.85	13.51	7.95	38.24
	Total tax expenses	**100.25**	**172.75**	**102.05**	**524.78**
7	**Net Profit for the period / year (5-6)**	**305.85**	**291.22**	**419.95**	**1,255.33**
8	**Other comprehensive income/(expenses) (net of tax)**				
	Item that will not be reclassified to profit or loss (net of tax)	-	36.78	-	36.78
9	**Total Comprehensive Income (net of tax) for the period/year (7+8)**	**305.85**	**328.00**	**419.95**	**1,292.11**
10	Paid-up Equity Share Capital (Face Value Rs. 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11
11	Other equity	-	-	-	23,558.69
12	**Basic and diluted earning per share (EPS) (not annualised) (in Rs.)**	**1.53**	**1.64**	**2.10**	**6.46**

ABM KNOWLEDGEWARE LIMITED MUMBAI

ABM

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

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Notes to the Unaudited Standalone Financial Results For the Quarter ended June 30, 2026

1 The above unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026. The Statutory Auditors of the Company have performed a limited review of the above financial results.

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

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

4 The figures of the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of the relevant full financial year ended March 31, 2026 and the published year to date figures up to the third quarter for the relevant financial year, which were subject to limited review.

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

ABM KNOWLEDGEWARE LIMITED MUMBAI

Place: Mumbai
Date: August 14, 2026

A P SANZGIRI & Co
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of ABM KNOWLEDGEWARE LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (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 standalone financial results of ABM KNOWLEDGEWARE LIMITED ("the Company'') for the quarter ended June 30, 2026 ("the Statement") attached herewith, being prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the statement 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 and in compliance with the regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. 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.

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

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

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

Rajesh Agrawal
Partner
Membership No: 111207
UDIN: 26111207HCSHAV8614

Date: August 14, 2026
Place: Mumbai