



Ref: ABMHO/CSD/BSE/SG/22248

Date: 14/11/2024

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

Ref: ABMKNOWLEDG: 531161

Subject: Outcome of Board Meeting held on 14th November, 2024.

Dear Sirs,

We would like to inform you that the Board meeting of the Company was held today i.e. on Thursday, 14th November, 2024 through Video Conferencing. The Board in its meeting has considered and approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2024;
2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2024 from our Statutory Auditors, M/s. A P Sanzgiri & Co., Chartered Accountants in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors of the Company commenced at 05.00 p.m. and concluded at 07:30 p.m.

Kindly take the above on your record.

Thanking You,

Yours faithfully,

For ABM Knowledgeware Limited

(Sarika Ghanekar)
Company Secretary

Encl: a/a

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, 2024 and year to date from April 01, 2024 to September 30, 2024 (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, 2024, 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.

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.



4. The Statement includes the consolidated/ Standalone financial results of the following entities;

S. No.	Name of the Entities
(a)	Subsidiary
	Instasafe Technologies Private Limited (Incorporated in India)
(b)	Associate
	ScanIt Technologies INC (Incorporated in United States of America (USA))

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 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.

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

- One subsidiary whose unaudited interim consolidated financial results/ statements and other unaudited financial information reflect total assets of Rs. 1316.20 lacs as at September 30, 2024, total revenue of Rs. 333.05 lacs and Rs. 620.58 lacs, total net profit/(loss) after tax of Rs. 76.34 lacs and Rs. 74.03 lacs, total comprehensive income/(loss) of Rs. 76.46 Lacs and Rs. 73.51 lacs, for the quarter and half year ended on September 30, 2024, respectively, and cash inflows (net) of Rs 172.01 lacs for the period from April 01, 2024 to September 30, 2024, as considered in the unaudited consolidated financial results which have been reviewed by their respective independent auditors.

The independent auditor's report on interim consolidated financial result/ financial information/ financial statements of the subsidiary have been furnished to us by the Management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes 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 Rs. (13.80) lakhs and Rs. (39.14) Lakhs and Group's share of total comprehensive income/(loss) of Rs. (13.80) lakhs and Rs. (39.14) Lakhs for the quarter and half year ended September 30, 2024 respectively.




The associate is located outside India whose financial results has 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.

Other Matter

8. The comparative Ind AS financial information of the Group for the corresponding quarter and half year ended September 30, 2024 included in the Statement, were reviewed by the predecessor auditors i.e. Borkar & Muzumdar, Chartered Accountants who expresses unmodified conclusion on those Financial Information on November 03, 2023 and the Ind AS Financial Statements of the Group for the year ended March 31, 2024 were audited by predecessor auditors Borkar & Muzumdar, Chartered Accountants who expresses unmodified opinion on the Financial Statements on May 24, 2024.

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



Rajesh Agrawal

Partner

Membership No: 111207

UDIN: 24111207BKSQDT5562



Date: November 14, 2024

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 Consolidated Financial Results for the Quarter and Half Year ended September 30, 2024
(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,241.54	2,162.77	2,319.36	4,404.31	4,373.27	9,115.00
	Other income	215.62	181.02	141.94	396.64	319.28	634.03
	Total Income	2,457.17	2,343.79	2,461.30	4,800.95	4,692.55	9,749.03
2	Expenses						
	Operating expenses	380.57	384.15	422.50	764.72	802.58	1,627.80
	Employee benefits expenses	1,141.35	1,169.10	1,215.24	2,310.45	2,297.26	4,666.78
	Finance costs	7.53	6.47	6.87	14.00	15.08	25.77
	Depreciation and amortisation expenses	91.79	89.07	76.98	180.86	170.95	337.28
	Rent expenses	19.65	20.59	21.51	40.24	43.02	90.72
	Travelling and conveyance expenses	22.15	22.47	29.78	44.62	55.88	123.19
	Other expenses	226.80	207.25	195.49	434.05	387.78	837.14
	Total expenses	1,889.83	1,899.11	1,968.37	3,788.93	3,772.55	7,708.67
3	Profit before tax & Exceptional item (1-2)	567.34	444.68	492.93	1,012.02	920.00	2,040.36
4	Share of profit/(loss) of associate	(13.80)	(25.34)	-	(39.14)	-	(62.07)
5	Profit before exceptional items and tax (3+4)	553.54	419.34	492.93	972.88	920.00	1,978.29
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	553.54	419.34	492.93	972.88	920.00	1,978.29
8	Tax expenses						
	Current tax	105.10	87.50	116.58	192.60	200.88	374.58
	Deferred tax	7.50	(3.06)	(10.02)	4.44	(5.40)	71.43
	Total tax expenses	112.60	84.44	106.56	197.04	195.48	446.01
9	Profit for the period / year (7-8)	440.94	334.90	386.37	775.84	724.52	1,532.28
10	Other Comprehensive Income (Net of Tax)						
	Item that will not be reclassified to profit or loss	0.12	(0.64)	0.04	(0.52)	0.04	(9.83)
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss)	0.12	(0.64)	0.04	(0.52)	0.04	(9.83)
11	Total Comprehensive Income for the Period	441.06	334.26	386.41	775.32	724.56	1,522.45
	Net Profit attributable to :						
	a) Owners of the Company	380.49	336.73	349.45	717.22	662.03	1,447.96
	b) Non-Controlling Interest	60.45	(1.83)	36.91	58.62	62.49	84.32
	Other Comprehensive Income attributable to :						
	a) Owners of the Company	0.02	(0.13)	0.01	(0.11)	0.01	(10.91)
	b) Non-Controlling Interest	0.10	(0.51)	0.03	(0.41)	0.03	1.08
	Total Comprehensive Income attributable to :	380.51	336.60	349.46	717.11	662.04	1,437.05
	b) Non-Controlling Interest	60.54	(2.34)	36.94	58.20	62.52	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	1,000.11
13	Other equity	-	-	-	-	-	21,231.42
14	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.90	1.68	1.75	3.59	3.31	7.18



**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, 2024:

- 1 The above unaudited Consolidated financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. 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, 2024 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, 2024



ABM KNOWLEDGEWARE LIMITED
Consolidated Balance Sheet as at September 30, 2024

		(Rs. in Lakh)	
Particulars		As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
I.	Assets		
1	Non-Current Assets:		
a)	Property, Plant and Equipment	4,139.89	4,195.25
b)	Capital work-in-Progress	-	-
c)	Intangible Assets	-	-
d)	Goodwill	816.40	764.47
e)	Financial assets	335.45	335.45
	(i) Investments		
	(ii) Trade Receivables	2,916.47	2,260.54
	(iii) Other financial assets	503.48	391.33
f)	Income tax asset (net)	1,018.50	395.09
g)	Deferred tax asset	61.65	61.65
h)	Other non-current assets	9.84	5.89
		26.79	26.42
	Total Non-Current assets	9,828.46	8,436.09
2	Current Assets:		
a)	Financial assets		
	(i) Investments	8,023.15	8,138.32
	(ii) Trade receivables	4,025.98	4,526.83
	(iii) Cash and cash equivalents	2,456.87	757.81
	(iv) Bank Balances other than (iii) above	441.92	937.49
	(v) Loans	8.15	8.05
	(vi) Other financial asset		
b)	Current Tax Assets (Net)	1,443.73	1,778.90
c)	Other current assets	289.02	266.47
		1,255.04	1,321.14
	Total Current Assets	17,943.85	17,735.01
	Total Assets	27,772.31	26,171.09
II.	Equity And Liabilities		
1	Equity:		
a)	Equity Share capital	1,024.15	1,024.15
b)	Other equity	21,698.47	21,231.42
	Equity attributable to the Owners of the Company	22,722.62	22,255.57
c)	Non-Controlling Interest	414.19	355.99
	Total Equity	23,136.81	22,611.56
2	Liabilities:		
	Non-Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	12.52	11.12
	- Trade payables - outstanding dues to other than micro and small enterprises	287.77	403.26
b)	Provision	52.71	46.59
c)	Deferred tax liabilities	739.14	730.75
	Total Non-Current Liabilities	1,092.14	1,191.73
3	Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	1.44	6.06
	- Trade payables - outstanding dues to other than micro and small enterprises	32.06	197.48
	(ii) Other financial liabilities	669.90	502.03
b)	Other current liabilities	2,838.90	1,661.18
c)	Provisions	1.05	1.05
	Total Current Liabilities	3,543.35	2,367.80
	Total Equity And Liabilities	27,772.31	26,171.09



ABM KNOWLEDGEWARE LIMITED
Consolidated Cash Flow Statement for the Half Year ended September 30, 2024

(Rs. in Lakh)

Particulars	Half Year ended September 30,	
	2024	2023
1 Cash flow from operating activities		
Profit before tax	1,012.02	920.00
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense		
Interest income	180.86	170.95
Impairment expense of Trade receivable	(37.06)	(32.46)
Bad debts and Amount Written off	50.00	50.00
Change in fair value of financial assets measured at fair value through profit or loss	18.59	-
Dividend income	(359.83)	(285.33)
Finance costs	(0.27)	(0.29)
	14.00	15.08
Change in operating assets and liabilities :	878.30	837.94
Decrease/(increase) in trade receivables	388.70	(563.55)
Increase/(decrease) in trade payables	(170.03)	73.30
Decrease/(increase) in loans & other financial assets non current	(17.50)	(35.80)
Decrease/(increase) in loans & other financial assets current	335.06	(96.46)
Decrease/(increase) in other bank balance	(210.20)	(25.83)
Decrease/(increase) in other non-current assets	(0.37)	16.28
Decrease/(increase) in other current assets	66.10	(24.48)
Increase/(decrease) in provisions	6.12	18.14
Increase/(decrease) in other financial Liability	167.86	154.74
Increase/(decrease) in other current liabilities	1,177.72	(414.61)
Cash generated from operations	1,743.47	(898.28)
Direct taxes paid (net of refunds)	(326.00)	(313.61)
Net cash flow generated /(used in) operating activities (A)	2,295.78	(373.95)
2 Cash flow from investing activities		
Payment for purchase of property, plant and equipment & intangible assets	(1.06)	(4.47)
Payment for purchase of intangible assets	(197.54)	(197.54)
Payments for purchase of investments	(1,500.00)	(1,100.01)
Payments for purchase of investments in associate	(694.38)	(944.85)
Proceeds from sale of investments	1,975.00	3,049.93
Interest received	1.26	0.94
Dividends received	0.27	0.28
Net cash flow generated/(used in) investing activities (B)	(416.45)	804.27
3 Cash flows from financing activities		
Finance cost	26.70	(1.41)
Dividends paid to equity shareholders	(206.96)	(250.03)
Net cash flow generated/(used in) in financing activities (C)	(180.26)	(251.44)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	1,699.07	178.89
Cash and cash equivalents at the beginning of the year	757.81	721.55
	2,456.88	900.44
Cash and cash equivalents		
Balance with Bank	2,452.70	647.69
Cash in hand	4.18	3.75
Cheques in hand	-	249.00
Total	2,456.88	900.44



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, 2024 and year to date from April 01, 2024 to September 30, 2024 ("the Statement") attached herewith, being 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, 2024, 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.



Other Matter

5. The comparative Ind AS financial information of the company for the corresponding quarter and period ended September 30, 2023 included in the Statement, were reviewed by the predecessor auditors i.e. Borkar & Muzumdar, Chartered Accountants who expresses unmodified conclusion on those Financial Information on November 03, 2023 and the Ind AS Financial Statements of the Company for the year ended March 31, 2024 were audited by predecessor auditors Borkar & Muzumdar, Chartered Accountants who expresses unmodified opinion on the Financial Statements on May 24, 2024.

For and on Behalf of

A P Sanzgiri & Co

Chartered Accountants

FRN: 116293W



Rajesh Agrawal

Partner

Membership No: 111207

UDIN: 24111207BK5QDS1876



Date: November 14, 2024

Place: Mumbai

**ABM KNOWLEDGEWARE LIMITED**

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,908.50	1,875.23	1,995.29	3,783.73	3,736.74	7,864.79
	Other income	219.98	185.39	145.00	405.37	325.44	645.78
	Total Income	2,128.48	2,060.62	2,140.29	4,189.10	4,062.18	8,510.57
2	Expenses						
	Operating expenses	341.25	282.93	359.07	624.18	685.46	1,341.57
	Employee benefits expenses	1,074.01	1,096.95	1,129.07	2,170.96	2,129.61	4,345.50
	Finance costs	7.52	6.47	6.87	13.99	15.08	25.77
	Depreciation and amortisation expenses	27.61	27.96	29.44	55.57	60.10	117.31
	Rent expenses	12.69	13.85	16.05	26.54	32.21	66.49
	Travelling and conveyance expenses	19.14	19.22	25.75	38.36	49.73	106.73
	Other expenses	178.05	161.91	140.42	339.96	288.03	618.03
	Total expenses	1,660.27	1,609.29	1,706.67	3,269.56	3,260.22	6,621.39
3	Profit before tax & Exceptional item (1-2)	468.21	451.33	433.62	919.54	801.96	1,889.17
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	468.21	451.33	433.62	919.54	801.96	1,889.17
6	Tax expenses						
	Current tax	82.70	87.50	104.88	170.20	170.38	340.08
	Deferred tax	7.11	1.28	(11.02)	8.39	(14.02)	61.23
	Total tax expenses	89.81	88.78	93.86	178.59	156.36	401.31
7	Net Profit for the period / year (5-6)	378.40	362.55	339.76	740.95	645.60	1,487.86
8	Other comprehensive expenses/(income) (net of tax)						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(11.19)
9	Total Comprehensive Income (net of tax) for the period/year (7+8)	378.40	362.55	339.76	740.95	645.60	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	1,000.11
11	Other equity	-	-	-	-	-	21,192.41
12	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.89	1.81	1.70	3.70	3.23	7.38





ABM KNOWLEDGEWARE LIMITED

SEI CMMI Level 5 | ISO 20000-1:2018 | ISO 9001:2015 | ISO 27001:2013 Compliant Software & Services Company
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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, 2024:

- 1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. 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 previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.
- 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, 2024



ABM KNOWLEDGEWARE LIMITED
Standalone Balance Sheet as at September 30, 2024

(Rs. in Lakh)

	Particulars	As at	As at
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
I. ASSETS			
1 Non-current assets			
a) Property, plant and equipment		4,127.51	4,180.83
b) Capital work-in-progress		-	-
c) Intangible assets		0.32	1.52
d) Financial assets			
i) Investments		3,668.22	2,985.89
ii) Trade receivables		503.48	391.33
iii) Loans		179.61	171.06
iv) Others financial asset		1,005.22	381.81
e) Income tax asset (net)		14.06	14.06
f) Other non-current assets		26.79	26.42
Total non-current assets		9,525.21	8,152.92
2 Current assets			
a) Financial assets			
i) Investments		8,017.17	8,132.55
ii) Trade receivables		3,907.96	4,106.60
iii) Cash and cash equivalents		2,205.18	678.13
iv) Bank balances other than cash and cash equivalents		441.92	937.49
v) Loans		8.15	8.05
vi) Others financial assets		1,443.73	1,778.90
b) Current tax assets (Net)		258.53	240.01
c) Other current assets		1,244.17	1,290.40
Total current assets		17,526.81	17,172.12
Total Assets		27,052.02	25,325.04
II. EQUITY AND LIABILITIES			
1 Equity			
a) Equity share capital		1,024.15	1,024.15
b) Other equity		21,683.31	21,192.41
Total equity		22,707.46	22,216.56
2 Liabilities			
Non-current liabilities			
a) Financial Liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises		12.52	11.12
b) Trade payables - outstanding dues to other than micro and small enterprises		287.77	403.26
b) Deferred tax liabilities (Net)		739.14	730.75
		1,039.43	1,145.13
Current liabilities			
a) Financial liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises		1.44	6.06
b) Trade payables - outstanding dues to other than micro and small enterprises		4.59	144.54
ii) Other financial liabilities		575.56	387.47
b) Other current liabilities		2,723.54	1,425.27
Total current liabilities		3,305.13	1,963.35
Total Equity and Liabilities		27,052.02	25,325.04



ABM KNOWLEDGEWARE LIMITED
Standalone Cash Flow Statement for the half year ended September 30, 2024

(Rs. in Lakh)

Particulars	September 30, 2024	September 30, 2023
1 Cash flow from operating activities		
Profit before tax	919.54	801.96
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense	55.57	60.10
Interest income	(36.83)	(32.46)
Interest Income on Preference shares accounted at FVTPL	(8.55)	(7.78)
Provision for Impairment loss on Financial assets	50.00	50.00
Bad debts and Amount Written off	18.59	-
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	(359.62)	(285.14)
Dividend income	(0.27)	(0.29)
Finance costs	13.99	15.08
	665.15	588.74
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	86.49	(933.00)
Increase/(decrease) in trade payables	(144.57)	71.92
Decrease/(increase) in loans & other financial assets (Non Current)	(17.50)	(34.20)
Decrease/(increase) in loans & other financial assets (Current)	335.06	(96.46)
Decrease/(increase) in other bank balance	(210.20)	(25.83)
Decrease/(increase) in other non-current assets	(0.37)	16.28
Decrease/(increase) in other current assets	46.23	(33.23)
Increase/(decrease) in other financial Liability	188.09	184.20
Increase/(decrease) in other current liabilities	1,298.27	(199.77)
Increase/(decrease) in Provisions	-	12.68
Cash generated from operations	2,246.66	(448.67)
Direct taxes paid (net of refunds)	(320.20)	(262.98)
Net cash flow generated /(used in) operating activities (A)	1,926.46	(711.66)
2 Cash flow from investing activities		
Purchases of Property plant equipment	(1.06)	(1.83)
Payments for purchase of investments	(1,500.00)	(1,100.01)
Payments for purchase of investments in associate	(694.38)	(944.85)
Proceeds from disposal / redemption of investments	1,975.00	3,049.93
Interest received	1.03	0.94
Dividends received	0.27	0.28
Net cash flow generated/(used in) investing activities (B)	(219.14)	1,004.45
3 Cash flows from financing activities		
Finance cost	26.70	(1.41)
Dividends paid to equity shareholders	(206.96)	(250.03)
Net cash flow generated/(used in) in financing activities (C)	(180.26)	(251.44)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	1,527.06	41.36
Cash and cash equivalents at the beginning of the year	678.13	660.00
Cash and cash equivalents at the end of the period	2,205.19	701.36
Cash and cash equivalents as per financial statements		
Balance with Bank	2,201.01	448.61
Cash in hand	4.18	3.75
Cheques in hand		249.00
Total	2,205.19	701.36

