

**Ref: ABM/HO/CSD/BSE/RES/2189****Date: 03/11/2018**

To,  
The Listing Department  
BSE Limited  
1<sup>st</sup> Floor, P.J.Tower,  
Dalal Street, Fort,  
Mumbai 400 001.

**Company Code: ABMKNOWLEDG : 531161****Sub: Outcome of the Board Meeting held on 3<sup>rd</sup> November, 2018****Dear Sir(s),**

We would like to inform you that the Board meeting of the Company was held today i.e. on 3<sup>rd</sup> November, 2018 at the registered office of the Company. The Board has considered and approved the following:

1. The Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2018;
2. Limited Review Report for the Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2018 from our Statutory Auditors, M/s Borkar & Muzumdar, Chartered Accountants in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

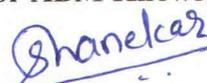
We request you to kindly take the above information on your record.

The meeting of the Board of Directors of the Company commenced at 5.00 p.m. and concluded at 6.40 p.m.

Kindly take the same on your record.

Thanking you,

Yours Sincerely,  
**For ABM Knowledgeware Ltd**

  
(Sarika Ghanekar)  
Company Secretary

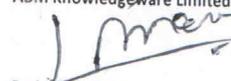
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018**

Sr.No.	Particulars	(₹ in Lakhs)					
		For the quarter ended			For the half year ended		For the year Ended
		Quarter Ended 30.09.2018	Quarter Ended 30.06.2018	Quarter Ended 30.09.2017	Half Yearly 30.9.2018	Half Yearly 30.9.2017	Year ended 31.03.2018
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Revenue from Operation	1,382.51	1,322.81	1,657.75	2,705.32	3,364.19	6,058.26
2	Other Income	105.16	102.45	61.12	207.61	133.45	239.12
3	<b>Total Income</b>	<b>1,487.67</b>	<b>1,425.26</b>	<b>1,718.87</b>	<b>2,912.93</b>	<b>3,497.64</b>	<b>6,297.38</b>
4	<b>Expenses</b>						
(a)	Operating expenses	81.44	76.81	58.67	158.25	134.64	351.60
(b)	Employee benefits expenses	574.77	583.48	796.95	1,158.25	1,551.40	2,957.23
(c)	Finance Cost	9.69	7.01	6.29	16.70	22.51	31.58
(d)	Depreciation and amortisation expenses	34.43	38.86	38.75	73.29	77.14	159.31
(e)	Rent	18.50	20.00	25.31	38.49	51.06	96.64
(f)	Travelling and Conveyance Expenses	22.93	11.46	156.45	34.39	247.58	331.73
(g)	Impairment Loss	36.03	18.01	0.10	54.04	0.10	71.65
(h)	Other expenses	77.93	63.21	89.01	141.14	162.52	381.96
5	<b>Total expenses</b>	<b>855.72</b>	<b>818.84</b>	<b>1,171.53</b>	<b>1,674.56</b>	<b>2,246.95</b>	<b>4,381.70</b>
6	<b>Profit/(loss) from ordinary activities before exceptional items and Tax(3-5)</b>	<b>631.95</b>	<b>606.42</b>	<b>547.33</b>	<b>1,238.37</b>	<b>1,250.70</b>	<b>1,915.69</b>
7	Exceptional Items	-	-	-	-	-	-
8	<b>Profit/(loss) from ordinary activities before Tax Expenses (6-7)</b>	<b>631.95</b>	<b>606.42</b>	<b>547.33</b>	<b>1,238.37</b>	<b>1,250.70</b>	<b>1,915.69</b>
9	<b>Tax expense</b>						
	Current Tax	195.14	169.00	183.10	364.14	416.40	632.52
	Deferred Tax	0.99	6.37	(2.97)	7.36	4.00	(162.27)
	<b>Total Tax Expenses</b>	<b>196.13</b>	<b>175.37</b>	<b>180.13</b>	<b>371.50</b>	<b>420.40</b>	<b>470.25</b>
10	<b>Net Profit after tax for the period/year (8-9)</b>	<b>435.82</b>	<b>431.04</b>	<b>367.20</b>	<b>866.87</b>	<b>830.30</b>	<b>1,445.44</b>
11	<b>Other comprehensive expenses/ (Income) (net of tax)</b>						
	Item that will not be re-classified to profit and Loss	0.15	0.06	(0.10)	0.22	0.03	(4.02)
12	<b>Total income (including Other Comprehensive Income)(10-11)</b>	<b>435.67</b>	<b>430.98</b>	<b>367.30</b>	<b>866.65</b>	<b>830.33</b>	<b>1,449.45</b>
	Paid-up Equity Share Capital(F.V. ₹ 5/- each)	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	13,502.63
13	<b>Earning per share (EPS) Basic and Diluted</b>	<b>2.18</b>	<b>2.15</b>	<b>1.84</b>	<b>4.33</b>	<b>4.15</b>	<b>7.25</b>

**Notes to the financial results for the quarter ended and half year ended September 30, 2018:**

- The above unaudited financial results for the quarter and half year ended September 30, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 2018. The statutory auditors of the Company have performed a limited review of the above financial results for the quarter and half year ended November 03, 2018.
- These results have been prepared on the basis of unaudited 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).
- The Company operates in one business segment viz. software and services.
- The figures of the previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.
- 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 03, 2018

Statement of Assets and Liabilities as at September 30, 2018		
Particulars	(₹ in Lakhs)	
	As at September 30, 2018	As at March 31, 2018
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>1. Non-current assets</b>		
a) Property, Plant and Equipment	4,558.33	4,613.75
b) Capital work-in-progress	37.00	-
c) Intangible Assets	16.76	32.80
d) Financial assets		
(i) Investments	806.59	819.54
(ii) Loans	112.90	119.89
(iii) Others	210.00	217.13
e) Other non-current assets	107.64	159.10
<b>Total Non-Current Assets</b>	<b>5,849.22</b>	<b>5,962.21</b>
<b>2. Current assets</b>		
a) Financial assets		
(i) Investments	5,159.84	2,763.55
(ii) Trade receivables	3,012.54	5,252.67
(iii) Cash and cash equivalents	88.33	266.43
(iv) Bank Balances other than (iii) above	252.35	175.99
(v) Loans	173.87	117.96
(vi) Others	526.32	70.17
b) Current Tax Assets (Net)	190.81	493.91
c) Other current assets	878.32	610.83
<b>Total Current Assets</b>	<b>10,282.39</b>	<b>9,751.51</b>
<b>TOTAL ASSETS</b>	<b>16,131.61</b>	<b>15,713.72</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1. EQUITY</b>		
a) Equity Share capital	1,024.15	1,024.15
b) Other equity	14,068.35	13,502.63
<b>Total Equity</b>	<b>15,092.50</b>	<b>14,526.78</b>
<b>2. LIABILITIES</b>		
Non-current liabilities		
a) Deferred tax liabilities (Net)	798.46	791.10
b) Other non-current liabilities	22.27	22.27
<b>Total Non-current Liabilities</b>	<b>820.74</b>	<b>813.37</b>
<b>3. Current liabilities</b>		
a) Financial liabilities		
(i) Trade payables	128.70	117.55
(ii) Other financial liabilities	38.45	72.78
b) Other current liabilities	51.22	183.23
<b>Total Current Liabilities</b>	<b>218.38</b>	<b>373.57</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,131.61</b>	<b>15,713.72</b>

For ABM knowledgeware Ltd.

Prakash Kane  
Managing Director  
DIN: 00152393

Place : Mumbai  
Dated: November 03, 2018

**Auditor's Report on Quarterly Unaudited Financial Results of ABM Knowledgeware Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**  
**The Board of Directors,**  
**ABM Knowledgeware Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **ABM Knowledgeware Limited** ('the Company') for the quarter ended June 30, 2018 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FACI62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Auditing Standards on Review Engagement (SRE) 2410, Review of Interim Financial Information by Independent Auditor of the Entity issued by Institute of Chartered Accountants of India. This standard requires that we plan our review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an 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 applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Borkar & Muzumdar**  
Chartered Accountants  
Firm Registration Number: 101569W

*Deepak*

**Deepak Kumar Jain**  
Partner  
M.No:154390

Date: August 14, 2018  
Place: Mumbai

