

Ref: ABMHO/CSD/BSE/SG/ 2784**Date: 10/11/2022**

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

Ref: ABMKNOWLEDG: 531161**Subject: Outcome of Board Meeting held on 10th November, 2022.****Dear Sirs,**

We would like to inform you that the Board meeting of the Company was held today i.e. on Thursday, 10th November, 2022 at the registered office of the Company. 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, 2022;
2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2022 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.

The meeting of the Board of Directors of the Company commenced at 06.00 p.m. and concluded at 09.10 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 Limited Review Report on Unaudited Consolidated Financial Results of ABM KNOWLEDGEWARE LIMITED for the Quarter and Half year ended September 30, 2022 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 Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as ("the Group"), for the quarter and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on November 10, 2022, 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 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the consolidated financial results of the following Subsidiary;

➤ Instasafe Technologies Private Limited

5. We did not review the interim consolidated financial results and other financial information in respect of one subsidiary included in unaudited consolidated financial results, whose interim consolidated financial results/information reflect total assets of Rs. 838.31 lacs as at September 30, 2022, total revenue of Rs. 423.73 lacs and Rs. 592.54 lacs, total net profit after tax of Rs. 55.22 lacs and Rs. 20.68 lacs and total comprehensive income of Rs. 53.71 Lacs and Rs. 18.17 lacs for the quarter and half year ended on September 30, 2022, respectively and cash inflows (net) of Rs 24.63 lacs for the half year ended September 30, 2022 as considered in the unaudited consolidated financial results. These interim consolidated financial results have been reviewed by other auditors, whose reports have been furnished to us by the Parent Management. Our conclusion, in so far as it relates to the affairs of such subsidiaries, is based solely on the reports of other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matters.

6. 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 5 above, 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.

For Borkar & Muzumdar
Chartered Accountants
FRN: 101569W

Deepak Kumar Jain
Partner
Membership No: 154390
UDIN: 22194390 BCTYM F3214

Date: November 10, 2022
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.26B, 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, 2022
 (Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,126.63	1,768.42	2,613.21	3,895.05	4,859.95	9,559.72
	Other income	128.79	38.72	103.35	167.51	207.14	391.88
	Total Income	2,255.42	1,807.14	2,716.56	4,062.56	5,067.09	9,951.60
2	Expenses						
	Operating expenses	324.98	381.95	870.19	706.93	1,779.20	3,507.54
	Employee benefits expenses	872.54	830.63	807.25	1,703.17	1,508.75	3,266.70
	Finance costs	1.03	16.18	12.66	19.21	21.24	34.88
	Depreciation and amortisation expenses	74.10	70.43	59.92	144.53	116.71	247.11
	Rent expenses	17.07	11.95	11.90	29.03	24.66	47.93
	Travelling and conveyance expenses	34.72	19.36	13.05	54.08	19.81	49.91
	Other expenses	302.57	195.70	200.43	498.27	385.52	984.40
	Total expenses	1,627.01	1,528.21	1,975.62	3,155.22	3,855.89	8,138.47
3	Profit before tax & Exceptional item (1-2)	628.41	278.93	740.94	907.34	1,211.20	1,813.13
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	628.41	278.93	740.94	907.34	1,211.20	1,813.13
6	Tax expenses						
	Current tax	147.97	85.30	183.31	233.27	337.81	472.68
	Deferred tax	17.17	(18.67)	(10.98)	(1.50)	(16.28)	(56.65)
	Total tax expenses	165.14	66.63	172.33	231.77	321.53	416.01
7	Profit for the period / year (5-6)	463.27	212.30	568.61	675.57	889.67	1,397.12
	Other Comprehensive Income (Net of Tax)						
	Item that will not be reclassified to profit or loss	(1.51)	(1.00)	0.33	(2.51)	(1.29)	(17.50)
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income(loss)	(1.51)	(1.00)	0.33	(2.51)	(1.29)	(17.50)
8	Total Comprehensive Income for the Period	461.76	211.30	568.94	673.06	888.38	1,379.56
	Net Profit attributable to :						
	a) Owners of the Company	419.54	239.65	508.30	659.19	922.06	1,466.54
	b) Non-Controlling Interest	43.72	(27.35)	59.45	16.38	(32.39)	(69.42)
	Other Comprehensive Income attributable to:						
	a) Owners of the Company	(0.31)	(0.21)	0.07	(0.52)	(0.27)	(18.05)
	b) Non-Controlling Interest	(1.19)	(0.79)	0.25	(1.99)	(1.02)	0.49
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	419.23	239.44	508.37	658.67	921.80	1,448.49
	b) Non-Controlling Interest	42.53	(28.14)	59.71	14.39	(33.42)	(68.93)
9	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
10	Other equity	-	-	-	-	-	18,965.53
11	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	2.10	1.20	2.54	3.29	4.61	7.24

Notes to the Unaudited Consolidated Financial Results For the Quarter and Half Year Ended September 30, 2022:

- 1 The above Unaudited Consolidated financial results for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2022. 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, 2022 of the Company and its Subsidiary, Instasafe Technologies Private Limited. (together referred to as "Group")
- 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
 Prakash B. Rane
 Managing Director
 DIN : 00152393

Place: Mumbai
 Date: November 10, 2022

ABM KNOWLEDGEWARE LIMITED
Unaudited Consolidated Balance Sheet as at September 30, 2022

(Rs. in Lakh)

Particulars	As at September 30, 2022	As at March 31, 2022
I. ASSETS		
1 Non-Current Assets:		
a) Property, Plant and Equipment	4,361.56	4,406.30
b) Capital work-in-Progress	-	-
c) Intangible Assets	507.36	488.83
d) Goodwill	335.45	335.45
e) Financial assets		
(i) Investments	-	-
(ii) Trade Receivables	220.66	121.15
(iii) Loans	297.98	224.93
(iv) Other financial assets	-	-
f) Income tax asset (net)	384.05	376.29
g) Deferred tax asset	33.09	145.64
h) Other non-current assets	33.70	37.44
	9.85	16.60
Total Non-Current assets	6,183.70	6,152.61
2 Current Assets:		
a) Financial assets		
(i) Investments	8,195.95	7,892.97
(ii) Trade receivables	4,463.45	3,960.53
(iii) Cash and cash equivalents	1,165.24	2,051.53
(iv) Bank Balances other than (iii) above	756.84	702.19
(v) Loans	12.60	21.06
(vi) Other financial asset	1,072.16	1,053.29
b) Current Tax Assets (Net)	339.82	269.96
c) Other current assets	1,614.63	1,584.85
Total Current Assets	17,620.69	17,536.22
TOTAL ASSETS	23,804.39	23,688.82
II. EQUITY AND LIABILITIES		
1 Equity:		
a) Equity Share capital	1,024.15	1,024.15
b) Other equity	19,374.18	18,965.53
Equity attributable to the Owners of the Company	20,398.33	19,989.68
c) Non-controlling Interest	156.12	141.73
Total Equity	20,554.44	20,131.41
2 Liabilities:		
Non-Current Liabilities:		
a) Deferred tax liabilities (Net)	682.74	688.48
b) Provision	32.31	28.59
c) Other non-current liabilities	22.27	22.27
Total Non-Current Liabilities	737.32	739.34
3 Current Liabilities:		
a) Financial Liabilities		
(i) Trade payables		
- Trade payables - outstanding dues to micro and small enterprises	8.34	10.52
- Trade payables - outstanding dues to other than micro and small enterprises	439.39	814.27
(ii) Other financial liabilities	578.37	852.61
b) Provisions	0.70	0.70
c) Other current liabilities	1,485.83	1,140.98
Total Current Liabilities	2,512.63	2,818.07
TOTAL EQUITY AND LIABILITIES	23,804.39	23,688.82



ABM KNOWLEDGEWARE LIMITED
Unaudited Consolidated Cash Flow Statement for the Half Year ended September 30, 2022

(Rs. in Lakh)

Particulars	Half Year ended September 30,	
	2022	2021
1 Cash flow from operating activities		
Profit before tax	907.34	1,211.20
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense		
Interest income	144.53	116.71
Impairment expense of Trade receivable	(25.41)	(39.33)
Impairment on non current/current assets	50.00	50.00
Liability written back	4.50	-
Profit/(Loss) on sale of asset	-	(0.50)
Exchange differences on translation into presentation currency	(13.07)	(0.01)
Fair valuation loss on preference shares	-	(1.29)
Change in fair value of financial assets measured at fair value through profit or loss	-	-
Dividend income	(121.60)	(163.87)
Provisions	(0.25)	(0.83)
Finance costs	-	2.00
	19.21	14.23
Change in operating assets and liabilities :	965.25	1,188.32
Decrease/(increase) in trade receivables		
Increase/(decrease) in trade payables	(575.97)	(1,280.25)
Decrease/(increase) in loans & other financial assets non current	(377.05)	(815.60)
Decrease/(increase) in loans & other financial assets current	(3.71)	(864.88)
Decrease/(increase) in other bank balance	(10.41)	-
Decrease/(increase) in other non-current assets	(18.26)	1,872.66
Decrease/(increase) in other current assets	6.75	16.16
Increase/(decrease) in provisions	(29.78)	(228.66)
Increase/(decrease) in other financial Liability	3.72	6.74
Increase/(decrease) in other current liabilities	(274.24)	814.80
Cash generated from operations	344.85	(168.12)
Direct taxes paid (net of refunds)	(934.11)	(647.15)
Prior Period Adjustment	(257.51)	(383.48)
Net cash flow generated /(used in) operating activities (A)	(226.37)	157.69
2 Cash flow from investing activities		
Purchases of fixed assets, including capital work-in-progress and capital advances	(118.56)	(113.46)
Payments for purchase of investments	(2,899.86)	(4,999.75)
Proceeds from sale of investments	2,625.08	3,050.82
Gain on investment	-	0.01
Proceeds from sale of Assets	0.07	-
Interest received	2.34	4.41
Dividends received	0.25	-
Net cash flow generated/(used in) investing activities (B)	(390.68)	(2,057.97)
3 Cash flows from financing activities		
Finance cost	(19.21)	(14.23)
Dividends paid to equity shareholders	(250.03)	(250.03)
Net cash flow generated/(used in) in financing activities (C)	(269.24)	(264.26)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	(886.29)	(2,164.55)
Cash and cash equivalents at the beginning of the year	2,051.53	3,528.75
Cash and cash equivalents	1,165.24	1,364.21
Balance with Bank		
Cash in hand	1,159.56	1,360.42
Cheques in hand	5.68	3.79
Total	1,165.24	1,364.21



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of ABM KNOWLEDGEWARE LIMITED for the Quarter and Half year ended September 30, 2022 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 standalone financial results of ABM KNOWLEDGEWARE LIMITED ("the Company") for the quarter and half year ended September 30, 2022 ("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"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ("the Circular").
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 10, 2022, 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 Borkar & Muzumdar
Chartered Accountants
FRN: 101569W



Deepak Kumar Jain
Partner

Membership No: 154390
UDIN: 22154390BCTYKN3215

Date: November 10, 2022
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, 2022

(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,702.90	1,599.61	1,986.92	3,302.51	4,158.55	8,358.76
	Other income	125.88	38.50	103.64	164.38	210.69	397.24
	Total Income	1,828.78	1,638.11	2,090.56	3,466.89	4,369.24	8,755.99
2	Expenses						
	Operating expenses	287.29	381.95	531.63	689.24	1,407.38	2,985.57
	Employee benefits expenses	775.77	739.17	739.75	1,514.94	1,385.37	2,973.17
	Finance costs	1.03	18.18	5.87	19.21	14.23	34.88
	Depreciation and amortisation expenses	31.16	30.55	28.77	61.71	57.41	117.57
	Rent expenses	11.88	10.61	11.52	22.29	22.33	46.53
	Travelling and conveyance expenses	32.38	14.97	12.76	47.35	19.37	45.86
	Other expenses	144.89	115.51	118.92	260.20	233.56	608.94
	Total expenses	1,284.00	1,310.94	1,449.23	2,594.94	3,139.64	6,812.53
3	Profit before tax & Exceptional item (1-2)	544.78	327.17	641.32	871.95	1,229.60	1,943.46
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	544.78	327.17	641.32	871.95	1,229.60	1,943.46
6	Tax expenses						
	Current tax	137.00	85.30	152.30	222.30	306.80	472.66
	Deferred tax	(0.27)	(4.97)	(3.65)	(5.24)	(7.78)	(13.99)
	Total tax expenses	136.73	80.33	148.65	217.06	299.02	458.67
7	Net Profit for the period / year (5-6)	408.05	246.84	492.67	654.89	930.58	1,484.79
8	Other comprehensive expenses/(income) (net of tax)						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(18.18)
9	Total Comprehensive Income (net of tax) for the period/year (7+8)	408.05	246.84	492.67	654.89	930.58	1,466.61
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	-	-	-	-	-	18,920.78
12	Basic and diluted earning per share (EPS) (not annualised) (In Rs.)	2.04	1.23	2.46	3.27	4.65	7.33



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, 2022:

- 1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2022. 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 audited standalone 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).
- 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 10, 2022

ABM KNOWLEDGEWARE LIMITED
Unaudited Standalone Balance Sheet as at September 30, 2022

Particulars		(Rs. in Lakh)	
		As at September 30, 2022	As at March 31, 2022
I. ASSETS			
1 Non-current assets			
a) Property, plant and equipment		4,349.75	4,396.54
b) Capital work-in-progress		-	-
c) Intangible assets		-	-
d) Financial assets		7.58	9.60
i) Investments		-	-
ii) Trade receivables		922.15	835.37
iii) Loans		297.98	224.93
iv) Others financial asset		148.44	141.37
e) Income tax asset (net)		372.78	372.82
f) Other non-current assets		20.98	131.33
		9.85	16.60
Total non-current assets		6,129.51	6,128.55
2 Current assets			
a) Financial assets			
i) Investments			
ii) Trade receivables		8,190.74	7,887.84
iii) Cash and cash equivalents		4,335.02	3,831.08
iv) Bank balances other than cash and cash equivalents		1,092.47	2,003.39
v) Loans		756.84	702.19
vi) Others financial assets		12.60	21.06
b) Current tax assets (Net)		1,072.16	1,053.29
c) Other current assets		282.71	208.21
Total current assets		1,608.51	1,571.05
Total Assets		17,351.05	17,278.09
II. EQUITY AND LIABILITIES			
1 Equity			
a) Equity share capital		1,024.15	1,024.15
b) Other equity		19,325.63	18,920.78
Total equity		20,349.78	19,944.93
2 Liabilities			
Non-current liabilities			
a) Deferred tax liabilities (Net)		682.74	688.48
b) Other non-current liabilities		22.27	22.27
Total non-current liabilities		705.01	710.75
Current liabilities			
a) Financial liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises		8.18	10.52
b) Trade payables - outstanding dues to other than micro and small enterprises		425.68	813.46
ii) Other financial liabilities		562.06	821.82
b) Other current liabilities		1,429.85	1,105.69
Total current liabilities		2,425.77	2,751.49
Total Equity and Liabilities		23,480.56	23,406.64



P. Manu

ABM KNOWLEDGEWARE LIMITED
Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2022

(Rs. in Lakh)

Particulars	September 30, 2022	September 30, 2021
1 Cash flow from operating activities		
Profit before tax	871.95	1,229.60
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense		
Interest income	61.71	57.41
Interest Income on Preference shares accounted at FVTPL	(23.83)	(39.10)
Profit/(Loss) on sale of asset	(7.07)	(6.93)
Impairment expense of Trade receivable	(0.16)	-
Impairment on non current/current assets	50.00	50.00
Gain on investment	4.50	-
Liability written back	(12.91)	(0.01)
Fair valuation loss on preference shares		(0.50)
Change in fair value of financial assets measured at fair value through profit or loss	12.73	13.80
Dividend income	(115.13)	(163.79)
Finance costs	(0.25)	(0.83)
	19.21	14.23
	860.75	1,153.87
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables		
Increase/(decrease) in trade payables	(576.99)	(1,484.30)
Decrease/(increase) in loans & other financial assets (Non Current)	(390.12)	(825.90)
Decrease/(increase) in loans & other financial assets (Current)	4.10	(866.73)
Decrease/(increase) in other bank balance	(10.41)	-
Decrease/(increase) in other non-current assets	(18.26)	1,872.66
Decrease/(increase) in other current assets	6.75	16.16
Increase/(decrease) in other financial Liability	(37.46)	(230.90)
Increase/(decrease) in other current liabilities	(259.76)	789.78
Increase/(decrease) in other non-current liabilities	324.16	(104.42)
Cash generated from operations	(97.24)	(833.65)
Direct taxes paid (net of refunds)	(257.52)	(385.27)
Prior Period Adjustment	-	-
Net cash flow generated / (used in) operating activities (A)	(354.77)	(65.05)
2 Cash flow from investing activities		
Purchases of Property plant equipment	(13.13)	(4.96)
Payments for purchase of investments	(2,899.86)	(4,999.75)
Proceed from sale of Property plant equipment	0.07	-
Proceeds from sale of investments	2,625.00	3,050.82
Gain on investment	-	0.01
Interest received	0.76	4.18
Dividends received	0.24	-
Net cash flow generated/ (used in) investing activities (B)	(286.92)	(1,949.70)
3 Cash flows from financing activities		
Finance cost	(19.21)	(14.23)
Dividends paid to equity shareholders	(250.03)	(250.03)
Net cash flow generated/ (used in) in financing activities (C)	(269.24)	(264.26)
Net increase/ (decrease) in cash and cash equivalents (A+B+ C)	(910.92)	(2,279.01)
Cash and cash equivalents at the beginning of the year	2,003.39	3,262.66
	1,092.47	983.65
Cash and cash equivalents as per financial statements		
Balance with Bank	1,086.79	979.86
Cash in hand	5.68	3.79
Cheques in hand	-	-
Total	1,092.47	983.65



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