



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, INDIA.
Tel. : +91 22 4290 9700 Fax : +91 22 4290 9701 www.abmindia.com CIN - L67190MH1993PLC113638

Ref: ABMHO/CSD/BSE/SG/2591

Date: 03/11/2023

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 03rd November, 2023.

Dear Sirs,

We would like to inform you that the Board meeting of the Company was held today i.e. on Friday, 03rd November, 2023 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, 2023;
2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2023 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 05.00 p.m. and concluded at 07:35 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, 2023 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, 2023 (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 03, 2023, 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. 1109.61 lacs as at September 30, 2023, total revenue of Rs. 324.08 lacs and Rs. 636.53 lacs, total net profit after tax of Rs. 46.61 lacs and Rs. 78.92 lacs and total comprehensive income of Rs. 46.65 Lacs and Rs. 78.96 lacs for the quarter and half year ended on September 30, 2023, respectively and cash inflows (net) of Rs 137.53 lacs for the half year ended September 30, 2023 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: 23154390BGXYPQ4505

Date: November 03, 2023

Place: Mumbai



**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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2023**(Rs. in lakhs, unless otherwise stated)**

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,319.36	2,053.91	2,126.63	4,373.27	3,895.05	7,974.29
	Other income	141.94	177.34	128.79	319.28	167.51	505.51
	Total Income	2,461.30	2,231.25	2,255.42	4,692.55	4,062.56	8,479.79
2	Expenses						
	Operating expenses	422.50	380.08	412.98	802.58	829.10	1,506.64
	Employee benefits expenses	1,215.24	1,082.02	872.54	2,297.26	1,703.17	3,607.15
	Finance costs	6.87	8.21	1.03	15.08	19.21	26.32
	Depreciation and amortisation expenses	76.98	93.97	74.10	170.95	144.53	299.56
	Rent expenses	21.51	21.51	17.07	43.02	29.03	70.57
	Travelling and conveyance expenses	29.78	26.10	34.72	55.88	54.08	124.02
	Other expenses	195.49	192.29	214.57	387.78	376.10	994.08
	Total expenses	1,968.37	1,804.18	1,627.01	3,772.55	3,155.22	6,628.34
3	Profit before tax & Exceptional item (1-2)	492.93	427.07	628.41	920.00	907.34	1,851.46
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	492.93	427.07	628.41	920.00	907.34	1,851.46
6	Tax expenses						
	Current tax	116.58	84.30	147.97	200.88	233.27	393.80
	Deferred tax	(10.02)	4.62	17.17	(5.40)	(1.50)	2.88
	Total tax expenses	106.56	88.92	165.14	195.48	231.77	396.68
7	Profit for the period / year (5-6)	386.37	338.15	463.27	724.52	675.57	1,454.78
	Other Comprehensive Income (Net of Tax)						
	Item that will not be reclassified to profit or loss*	0.04	(0.00)	(1.51)	0.04	(2.51)	2.98
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss)*	0.04	(0.00)	(1.51)	0.04	(2.51)	2.98
8	Total Comprehensive Income for the Period	386.41	338.15	461.76	724.56	673.06	1,457.76
	Net Profit attributable to :						
	a) Owners of the Company	349.45	312.58	419.54	662.03	659.19	1,322.79
	b) Non-Controlling Interest	36.91	25.58	43.72	62.49	16.38	131.99
	Other Comprehensive Income attributable to :						
	a) Owners of the Company*	0.01	(0.00)	(0.31)	0.01	(0.52)	6.11
	b) Non-Controlling Interest*	0.03	(0.00)	(1.19)	0.03	(1.99)	(3.13)
	Total Comprehensive Income attributable to :						
	a) Owners of the Company	349.46	312.58	419.23	662.04	658.67	1,328.89
	b) Non-Controlling Interest	36.94	25.58	42.53	62.52	14.39	128.86
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	-	-	-	-	-	20,044.39
11	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.75	1.56	2.10	3.31	3.29	6.64

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





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Notes to the Unaudited Consolidated Financial Results For the Quarter and Half Year Ended September 30, 2023:

- 1 The above unaudited Consolidated financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 2023. 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, 2023 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 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

Place: Mumbai

Date: November 03, 2023



ABM KNOWLEDGEWARE LIMITED
Unaudited Consolidated Balance Sheet as at September 30, 2023

(Rs. in Lakh)

	Particulars	As at September 30, 2023	As at March 31, 2023
I.	ASSETS		
1	Non-Current Assets:		
a)	Property, Plant and Equipment	4,251.63	4,308.26
b)	Capital work-in-Progress	-	-
c)	Intangible Assets	675.96	588.28
d)	Goodwill	335.45	335.45
e)	Financial assets		
	(i) Investments	2,317.50	1,385.31
	(ii) Trade Receivables	409.95	332.02
	(iii) Loans	-	-
	(iv) Other financial assets	389.38	361.35
f)	Income tax asset (net)	70.47	284.17
g)	Deferred tax asset	7.47	16.09
h)	Other non-current assets	4.71	20.99
	Total Non-Current assets	8,462.52	7,631.92
2	Current Assets:		
a)	Financial assets		
	(i) Investments	6,827.93	8,492.52
	(ii) Trade receivables	4,448.66	3,963.04
	(iii) Cash and cash equivalents	900.44	721.55
	(iv) Bank Balances other than (iii) above	929.95	879.83
	(v) Loans	10.89	8.89
	(vi) Other financial asset	1,555.08	1,460.62
b)	Current Tax Assets (Net)	380.66	86.71
c)	Other current assets	1,505.30	1,480.82
	Total Current Assets	16,558.90	17,093.98
	TOTAL ASSETS	25,021.43	24,725.90
II.	EQUITY AND LIABILITIES		
1	Equity:		
a)	Equity Share capital	1,024.15	1,024.15
b)	Other equity	20,456.40	20,044.39
	Equity attributable to the Owners of the Company	21,480.55	21,068.54
c)	Non-Controlling Interest	333.11	270.59
	Total Equity	21,813.67	21,339.13
2	Liabilities:		
	Non-Current Liabilities:		
a)	Deferred tax liabilities (Net)	655.49	669.51
b)	Provision	41.33	35.87
c)	Other non-current liabilities	22.27	22.27
d)	Income tax liabilities	3.44	-
	Total Non-Current Liabilities	722.54	727.66
3	Current Liabilities:		
a)	Financial Liabilities		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises	12.14	16.04
	- Trade payables - outstanding dues to other than micro and small enterprises	546.31	469.12
	(ii) Other financial liabilities	547.60	392.86
b)	Provisions	13.50	0.82
c)	Other current liabilities	1,365.67	1,780.28
	Total Current Liabilities	2,485.22	2,659.12
	TOTAL EQUITY AND LIABILITIES	25,021.43	24,725.90



ABM KNOWLEDGEWARE LIMITED

Unaudited Consolidated Cash Flow Statement for the Half Year ended September 30, 2023

(Rs. in Lakh)

Particulars	Half Year ended September 30,	
	2023	2022
1 Cash flow from operating activities		
Profit before tax	920.00	907.34
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense	170.95	144.53
Interest income	(32.46)	(25.41)
Impairment expense of Trade receivable	50.00	50.00
Impairment on non current/current assets	-	4.50
Profit/(Loss) on sale of asset	-	(13.07)
Change in fair value of financial assets measured at fair value through profit or loss	(285.33)	(121.60)
Dividend income	(0.29)	(0.25)
Finance costs	15.08	19.21
	837.94	965.25
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(563.55)	(575.97)
Increase/(decrease) in trade payables	73.30	(377.05)
Decrease/(increase) in loans & other financial assets non current	(35.80)	(3.71)
Decrease/(increase) in loans & other financial assets current	(96.46)	(10.41)
Decrease/(increase) in other bank balance	(25.83)	(18.26)
Decrease/(increase) in other non-current assets	16.28	6.75
Decrease/(increase) in other current assets	(24.48)	(29.78)
Increase/(decrease) in provisions	18.14	3.72
Increase/(decrease) in other financial Liability	154.74	(274.24)
Increase/(decrease) in other current liabilities	(414.61)	344.85
Cash generated from operations	(898.28)	(934.11)
Direct taxes paid (net of refunds)	(313.61)	(257.51)
Net cash flow generated /(used in) operating activities (A)	(373.94)	(226.38)
2 Cash flow from investing activities		
Payment for purchase of property, plant and equipment & intangible assets	(4.47)	(17.28)
Payment for purchase of intangible assets	(197.54)	(101.27)
Payments for purchase of investments	(2,044.86)	(2,899.86)
Proceeds from sale of investments	3,049.93	2,625.08
Proceed from sale of Property plant equipment	-	0.07
Interest received	0.94	2.34
Dividends received	0.28	0.25
Net cash flow generated/(used in) investing activities (B)	804.27	(390.68)
3 Cash flows from financing activities		
Finance cost	(1.41)	(19.21)
Dividends paid to equity shareholders	(250.03)	(250.03)
Net cash flow generated/(used in) in financing activities (C)	(251.44)	(269.24)
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	178.89	(886.29)
Cash and cash equivalents at the beginning of the year	721.55	2,051.53
	900.44	1,165.24
Cash and cash equivalents		
Balance with Bank	647.69	1,159.56
Cash in hand	3.75	5.68
Cheques in hand	249.00	-
Total	900.44	1,165.24



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of ABM KNOWLEDGEWARE LIMITED for the Quarter and Half year ended September 30, 2023 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, 2023 ("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 03, 2023, 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: 23154390 BGXYPP8935

Date: November 03, 2023

Place: Mumbai



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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2023
(Rs. in lakh, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,995.29	1,741.45	1,702.90	3,736.74	3,302.51	6,564.72
	Other income	145.00	180.44	125.88	325.44	164.38	493.91
	Total Income	2,140.29	1,921.89	1,828.78	4,062.18	3,466.89	7,058.63
2	Expenses						
	Operating expenses	359.07	326.39	287.29	685.46	669.24	1,193.79
	Employee benefits expenses	1,129.07	1,000.54	775.77	2,129.61	1,514.94	3,186.86
	Finance costs	6.87	8.21	1.03	15.08	19.21	26.32
	Depreciation and amortisation expenses	29.44	30.66	31.16	60.10	61.71	123.14
	Rent expenses	16.05	16.16	11.68	32.21	22.29	53.18
	Travelling and conveyance expenses	25.75	23.98	32.38	49.73	47.35	102.23
	Other expenses	140.42	147.61	144.69	288.03	260.20	700.19
	Total expenses	1,706.67	1,553.55	1,284.00	3,260.22	2,594.94	5,385.70
3	Profit before tax & Exceptional item (1-2)	433.62	368.34	544.78	801.96	871.95	1,672.93
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	433.62	368.34	544.78	801.96	871.95	1,672.93
6	Tax expenses						
	Current tax	104.88	65.50	137.00	170.38	222.30	403.30
	Deferred tax	(11.02)	(3.00)	(0.27)	(14.02)	(5.24)	(18.46)
	Total tax expenses	93.86	62.50	136.73	156.36	217.06	384.84
7	Net Profit for the period / year (5-6)	339.76	305.84	408.05	645.60	654.89	1,288.09
8	Other comprehensive expenses/(income) (net of tax)						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	6.93
9	Total Comprehensive Income (net of tax) for the period/year (7+8)	339.76	305.84	408.05	645.60	654.89	1,295.02
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	-	-	-	-	-	19,965.75
12	Basic and diluted earning per share (EPS) (not annualised) (in Rs.)	1.70	1.53	2.04	3.23	3.27	6.47



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Notes to the Unaudited Standalone Financial Results For the Quarter and Half Year Ended September 30, 2023:

- 1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2023, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 2023. 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 03, 2023



ABM KNOWLEDGEWARE LIMITED
Unaudited Standalone Balance Sheet as at September 30, 2023

		(Rs. in Lakh)	
Particulars		As at September 30, 2023	As at March 31, 2023
I. ASSETS			
1 Non-current assets			
a) Property, plant and equipment		4,235.88	4,292.13
b) Capital work-in-progress		-	-
c) Intangible assets		3.54	5.57
d) Financial assets			
i) Investments		2,993.52	2,074.06
ii) Trade receivables		409.95	332.02
iii) Loans		163.28	155.51
iv) Others financial asset		376.46	350.03
e) Income tax asset (net)		70.47	273.77
f) Other non-current assets		4.71	20.99
Total non-current assets		8,257.81	7,504.08
2 Current assets			
a) Financial assets			
i) Investments		6,822.36	8,487.14
ii) Trade receivables		4,333.24	3,478.17
iii) Cash and cash equivalents		701.36	660.00
iv) Bank balances other than cash and cash equivalents		929.95	879.83
v) Loans		10.89	8.89
vi) Others financial assets		1,555.08	1,460.62
b) Current tax assets (Net)		308.81	23.40
c) Other current assets		1,496.17	1,462.94
Total current assets		16,157.86	16,460.99
Total Assets		24,415.67	23,965.07
II. EQUITY AND LIABILITIES			
1 Equity			
a) Equity share capital		1,024.15	1,024.15
b) Other equity		20,361.33	19,965.75
Total equity		21,385.48	20,989.90
2 Liabilities			
Non-current liabilities			
a) Deferred tax liabilities (Net)		655.49	669.51
b) Other non-current liabilities		22.27	22.27
Total non-current liabilities		677.76	691.78
Current liabilities			
a) Financial liabilities			
i) Trade payables			
a) Trade payables - outstanding dues to micro and small enterprises		12.14	15.95
b) Trade payables - outstanding dues to other than micro and small enterprises		518.75	443.02
ii) Other financial liabilities		490.51	306.31
b) Other current liabilities		1,318.34	1,518.11
c) Provisions		12.68	-
Total current liabilities		2,352.42	2,283.39
Total Equity and Liabilities		24,415.67	23,965.07

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ABM KNOWLEDGEWARE LIMITED
Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023

(Rs. in Lakh)

Particulars	September 30, 2023	September 30, 2022
1 Cash flow from operating activities		
Profit before tax	801.96	871.95
Non-cash adjustment to profit before tax:		
Depreciation and amortization expense	60.10	61.71
Interest income	(32.46)	(23.83)
Interest Income on Preference shares accounted at FVTPL	(7.78)	(7.07)
Profit/(Loss) on sale of asset	-	(0.16)
Provision for Impairment loss on Financial assets	50.00	50.00
Impairment on non current/current assets	-	4.50
Gain on investment	-	(12.91)
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	(285.14)	(115.13)
Dividend income	(0.29)	(0.25)
Finance costs	15.08	19.21
	588.74	860.75
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(933.00)	(576.99)
Increase/(decrease) in trade payables	71.92	(390.12)
Decrease/(increase) in loans & other financial assets (Non Current)	(34.20)	4.10
Decrease/(increase) in loans & other financial assets (Current)	(96.46)	(10.41)
Decrease/(increase) in other bank balance	(25.83)	(18.26)
Decrease/(increase) in other non-current assets	16.28	6.75
Decrease/(increase) in other current assets	(33.23)	(37.46)
Increase/(decrease) in other financial Liability	184.20	(259.76)
Increase/(decrease) in other current liabilities	(199.77)	324.16
Increase/(decrease) in Provisions	12.68	-
Increase/(decrease) in other non-current liabilities	-	-
Cash generated from operations	(448.67)	(957.99)
Direct taxes paid (net of refunds)	(262.98)	(257.52)
Net cash flow generated / (used in) operating activities (A)	(711.66)	(354.77)
2 Cash flow from investing activities		
Purchases of Property plant equipment	(1.83)	(13.13)
Payments for purchase of investments	(2,044.86)	(2,899.86)
Proceed from sale of Property plant equipment	-	0.07
Proceeds from disposal / redemption of investments	3,049.93	2,625.00
Interest received	0.94	0.76
Dividends received	0.28	0.24
Net cash flow generated / (used in) investing activities (B)	1,004.45	(286.92)
3 Cash flows from financing activities		
Finance cost	(1.41)	(19.21)
Dividends paid to equity shareholders	(250.03)	(250.03)
Net cash flow generated / (used in) in financing activities (C)	(251.44)	(269.24)
Net increase / (decrease) in cash and cash equivalents (A+B+ C)	41.36	(910.92)
Cash and cash equivalents at the beginning of the year	660.00	2,003.39
	701.36	1,092.47
Cash and cash equivalents as per financial statements		
Balance with Bank	448.61	1,086.79
Cash in hand	3.75	5.68
Cheques in hand	249.00	-
Total	701.36	1,092.47

