

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/22248 Date: 14/11/2024

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

#### Ref: ABMKNOWLEDG: 531161 Subject: Outcome of Board Meeting held on 14<sup>th</sup> November, 2024.

#### Dear Sirs,

We would like to inform you that the Board meeting of the Company was held today i.e. on Thursday, 14<sup>th</sup> 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 30<sup>th</sup> 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

## A P SANZGIRI & CO CHARTERED ACCOUNTANTS

Block No. 20, Unit No. 159, Anand Nagar Lane, Behind Vakola Police Station, Santacruz (East), Mumbai – 400 055, India Tel : +91 90763 07777, +91 90763 06666 Email : contact@ca-aps.in

Independent Auditor's Review Report on 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

- 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.



A P SANZGIRI & CO

CHARTERED ACCOUNTANTS

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.

A P SANZGIRI & CO CHARTERED ACCOUNTANTS

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: 24111207 BK5QDT 5562

Date: November 14, 2024 Place: Mumbai

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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

		For the Originary and ad			( Rs. in lakhs, unless oth		For the year	
Sr.	Particulars	For the Quarter ended			For the Half year ended		ended	
No.	Factuars	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	(42.00)	105.04				2,040.00	
5	Profit before exceptional items and tax (3+4)	(13.80) 553.54	(25.34) 419.34	-	(39.14)	-	(62.07	
6	Exceptional item	555.54	419.34	492.93	972.88	920.00	1,978.29	
7	Profit before tax (5-6)	553.54	419.34	492.93	972.88	-	4 070 00	
8	Tax expenses		410.04	432.33	\$72.00	920.00	1,978.29	
	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	
	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	-			(0.02)	0.04	(9.03)	
	Total Other Comprehensive Income/(loss)	0.12	(0.64)	0.04	(0.52)	0.04	(9.83)	
11	Total Communication in a second				(0.02)		(0.00)	
	Total Comprehensive Income for the Period Net Profit attributable to :	441.06	334.26	386.41	775.32	724.56	1,522.45	
	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:	<u> </u>						
	a) Owners of the Company	0.02	(0.13)	0.01	(0.11)	0.01	(10.01)	
i	b) Non-Controlling Interest		(0.51)	0.03			(10.91)	
	- 1	0.10	(0.51)	0.03	(0.41)	0.03	1.08	
	Total Comprehensive Income attributable to : a) Owners of the Company							
	b) Non-Controlling Interest	380.51	336.60	349.46	717.11	662.04	1,437.05	
	of non-controlling interest	60.54	(2.34)	36.94	58.20	62.52	85.40	
	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	
	Other equity							
	Basic and diluted earning per share (EPS)	1.00	1.00		-	-	21,231.42	
	(not annualised) (in Rs.)	1.90	1.68	1.75	3.59	3.31	7.18	

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#### ABM<sup>\*</sup> 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 formula to the formul
- 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.
- The Company operates only in one Operating Segment viz. Software and Services.
   The figures of the previous year (poind have been approximately operating).
- 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

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Prakash B. Rane Managing Director DIN : 00152393



Place: Mumbai Date: November 14, 2024

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

Particulars         Speptember 30, Unaudiced         As at March 31, 20 2024         Speptember 30, Unaudiced         As at March 31, 20 2024         Speptember 30, Unaudiced         March 31, 20 2024           1         Non-Current Assets:         0 <th></th> <th>Consolidated Balance Sheet as at September 30</th> <th>,</th> <th>(Rs. in La</th>		Consolidated Balance Sheet as at September 30	,	(Rs. in La
Image: Second		Particulars	September 30,	
a)         Property, Plant and Equipment Capital work-Progress         4,139,89         4,156.5           b)         Capital work-Progress         333,45         335.45           c)         Intangible Assets         333,45         335.45           c)         Intangible Assets         333,45         335.45           c)         Investments         2,916,47         2,260,47           c)         Investments         2,916,47         2,260,47           c)         Investments         2,916,47         335.45           c)         Dofferred tax asset (net)         10,056         365.25           c)         Dofferred tax assets         2,879,222.46         8,436.0           c)         Dofferred tax asset         9,824,45         4,522.85           c)         Current Assets         2,859,47         4,522.86           c)         Diversition tassets         4,522.86         4,522.86           c)         Diversition tassets         1,443,73         1,775.90           c)         Diversition tassets         1,255.04         1,221.14           c)         Diversition tassets         1,024,15         1,024,15           c)         Diversition tassets         1,024,15         1,024,15         2,		I. Assets	Unaudited	Audited
a)         Property, Plant and Equipment         4,139,89         4,156.5           b)         Capital work-in-Progress         333,45         335.45           c)         Intangible Assets         333,45         335.45           c)         Intangible Assets         333,45         335.45           c)         Investments         2,316,47         2,260.43           c)         Investments         2,316,47         2,260.43           c)         Investments         2,316,47         2,260.43           c)         Investments         2,316,47         336.5           c)         Deferred tax asset (net)         9,34         4,320.8           c)         Deferred tax asset         9,222,46         8,436.0           c)         Deterred tax assets         2,679         2,64           c)         Intancinial assets         8,023.15         8,138.3           i)         Intancinial assets         8,023.15         8,138.3           ii)         Dark Balances other than (iii) above         4,432.6         6,023.17,75.90           iii)         Other financial assets         1,255.04         1,221.14           iii)         Dem K balances other than (iii) above         1,44,73         2,21.34.8 <td></td> <td></td> <td></td> <td></td>				
b) Capital work-in-Progress         4, 139, 59         4, 159, 50           c) Intangible Assets         816.40         764.40           c) Intangible Assets         333, 45         335, 45           (a) Trade payables - outstanding dues to other than micro and small enterprises         5, 144, 19         336, 47           (b) Intagible Assets         2, 2916, 47         2, 200, 47           (a) Trade payables - outstanding dues to other than micro and small enterprises         5, 334, 46         331, 45           (a) Trade payables - outstanding dues to other than micro and small enterprises         1, 265, 266, 17         357, 14           (b) Cherrent Liabilities         1, 024, 15         1, 265, 266, 17         357, 16           (c) Other functional asset         8, 15         8, 048, 05         1, 277, 28, 17, 756, 07           (c) Other functional asset         8, 15         8, 048, 05         1, 285, 266, 7         775, 66           (c) Other functional asset         8, 15         8, 048, 05         1, 285, 266, 7         775, 66           (c) Other functional asset         1, 285, 266, 7         1, 285, 266, 7         775, 66           (c) Other functional asset         8, 15         8, 048, 05         1, 285, 26         1, 285, 26           (c) Other functional asset         1, 285, 26         1, 285, 26 <td< td=""><td></td><td>1 Non-Current Assets:</td><td></td><td></td></td<>		1 Non-Current Assets:		
c)         Intengible Assets         815-0         764.4           d)         Goodwill         335.45         335.45         335.45           e)         Financial assets         2.916.47         2.260.4         335.45         335.45           i)         Total Poccivables         2.916.47         2.260.4         335.45         335.45           i)         Deferred tax asset (net)         1.013.65         656.5         56.6         56.6           i)         Deferred tax asset         9.828.46         8.435.0         67.6         57.6           Total Non-Current assets         9.828.46         8.435.0         67.7         57.6         57.7           i)         Investments         8.023.15         8.138.3         67.77.6         57.7           i)         Current Assets         9.828.46         8.435.0         77.77.8           ii)         Current Assets         1.43.73         1.77.75.07           iii)         Current Assets         1.024.15         1.024.15         1.024.15           iiiiii attributable to the Owners of the Company         2.1.98.47         2.12.81.47         2.1.21.44           iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		D) Capital work-in-Progress	4,139.89	4,195.2
e)         Financial assets         335.45         335.45           (i)         Trade Recovables         2.916.47         2.260.47           (ii)         Other Recovables         1.018.50         335.45           (iii)         Other assets         9.84         55.67           (iii)         Other non-current assets         9.84         55.67           (iii)         Other non-current assets         9.828.46         8.435.0           2         Current Assets         9.828.46         8.435.0           (iii)         Other one-current assets         9.828.46         8.435.0           (iii)         Other one-current assets         9.828.46         8.435.0           (iii)         Other one-current assets         8.103.315         8.138.3           (i)         Inrede receivables         8.023.15         8.138.3           (i)         Other accental assets         9.828.46         8.435.0           (i)         Other accental assets         8.023.15         8.138.3           (i)         Other accental assets         1.024.15         8.023.15           (i)         Other accental assets         1.244.92.2         2.466.47           (i)         Other accental assets         1.024.15         1.024.		c) Intangible Assets	- 816.40	-
0         Immediate         2.966.47         2.2601           0         Trade Reconcubics         5.03.46         391.1           0         Immediate assets         6.165         6.165           0         Deternent assets         9.84         5.8           0         Other non-current assets         9.82.846         8.435.0           10         Other non-current assets         9.82.846         8.435.0           2         Current Assets:         9.82.846         8.435.0           10         Investments         8.023.15         8.138.3           10         Trade orceivables         8.023.15         8.138.3           10         Trade asset         2.458.67         777.8           10         Trade asset         1.437.378.69         1.259.02         2.666.4           10         Urmentassets         1.259.02		/		10, 10, 00, 0
(ii) Trade Receivables         2,916,47         2,206,47           (iii) Other Innoncial assets         1,018,50         393,54           (j) Deferred tax asset (net)         0         1,018,50         393,64           (j) Other non-current assets         9,84         5,8           (j) Deferred tax asset         9,84         5,8           (j) Trade receivables         9,828,46         8,438,0           (j) Investments         8,023,15         8,138,3           (j) Investments         8,023,15         8,138,3           (j) Investments         4,025,98         4,025,98           (j) Other financial assets         4,025,98         4,025,98           (j) Other financial assets         1,432,93,73         1,778,69           (j) Other functial assets         1,255,04         1,225,04           (j) Other current assets         22,772,31         26,171,08           (k) Current fax Assets (Net)         1,024,15         1,024,15           (k) Current Assets         22,772,31         26,171,08           (k) Current Assets         22,722,62         22,2255,57           (k) Other equity         1,024,15         1,024,15           (k) Current Assets         21,996,47         21,996,47           (k) Other equity				000.4
0         Income tax asset (net)         1.018.50         336.2           9         Deferred tax asset         9.84         5.8           10         Other non-current assets         9.84         5.8           20         Current assets         9.828.46         8.435.0           30         Financial assets         9.023.15         8.138.3           (i)         Total receivables         0.023.15         8.138.3           (ii)         Other non-current assets         9.023.45         8.023.15           (iii)         Total receivables         0.023.15         8.138.3           (iv)         Dark Balances other than (iii) above         4.41.92         937.41           (v)         Current Tax Assets (Net)         1.443.73         1.778.92           0         Other runancial assets         2.266.87         1.321.14           10         Total Current assets         1.024.15         1.024.15           11         Equity         1.024.15         1.024.15         1.024.15           11         Equity atholable to the Owners of the Company         22.722.62         22.2255.57           10         Other equity         2.169.47         20.325           10         Total Equity         20.272.62		(ii) Trade Receivables		2,260.5
9)         Deferred tax assets         61.65         61.65           NO         Other non-current assets         9.828.46         8.435.0           Total Non-Current Assets         9.828.46         8.435.0           2         Current Assets:         9.828.46         8.435.0           3)         Financial assets         9.828.46         8.435.0           4)         Interments         6.023.15         8.138.3           (ii)         Total Anon-Current Liabilities         8.15         8.00           (iii)         Current Assets         2.850.04         1.443.73         1.775.80           0)         Deferred tax assets         1.7943.86         17.793.07         1.321.10           1         Equity:         2.850.04         1.321.10         1.321.10           1         Total Assets         17.943.86         17.793.07         1.321.10           1         Equity:         1.024.15         1.024.15         1.024.15         1.024.15           1         Equity:         1.024.15         1.024.15         1.024.15         1.024.15           2         Liabilities         1.024.15         1.024.15         1.024.15         1.024.15         1.024.15         1.024.15         1.024.15 <td< td=""><td></td><td>(iii) Other financial assets</td><td></td><td></td></td<>		(iii) Other financial assets		
h)         Other non-current assets         9.84         5.8           Total Non-Current assets         26.79         26.4           a)         Financial assets         9.828.46         0.436.0           a)         Financial assets         0.023.15         8.138.3           (i)         Total ecevizables         4.267.9         26.4           (ii)         Total ecevizables         9.023.15         8.138.3           (ii)         Total ecevizables         4.267.8         7.77.8           (iii)         Care ecevizables         4.41.92         937.4           (i)         Current Tax Assets (Net)         2.468.87         7.77.8           (i)         Other current assets         1.255.04         1.321.74           Total Assets         1.7755.07         1.321.74         1.024.15         1.024.15           1         Equity And Liabilities         1         22.722.62         22.255.57           1         Equity And Liabilities         1.024.15         1.024.15         1.024.15           1         Equity attributable to the Owners of the Company         22.722.62         22.255.57           1         Total Assets         1.024.15         1.024.15         1.024.15           1         T		) Income tax asset (net)		
Image: Constant of the			9.84	5.8
2         Current Assets:         9,828,46         8,436,0           a)         Financial assets         8,023,15         8,138,3           (i)         Trade receivables         4,025,98         4,526,88           (iii)         Current Maskines: other than (iii) above         4,452,98         4,526,88           (iv)         Dans         4,153         8,003,15         8,003,15           (v)         Dans         4,153         8,003,15         8,003,15         8,003,15           (v)         Dans         4,133         1,773,80         1,255,04         1,255,04         1,321,11           Total Current Assets         17,743,85         17,743,85         17,735,07           Total Assets         27,772,31         26,171,09         1,024,15         1,024,			26.79	26.4
2         Current Assets: <ul> <li>Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (v) Dans (v) Other financial asset (v) Corrent Assets (Net) Other current Assets</li></ul>		-ourient assets	9,828.46	8,436.0
Image: 10 model of the receivables         8.023.15         8.138.3           (i) Trade receivables         2.456.87         757.8           (ii) Cash and cash equivalents         2.456.87         757.8           (iv) Dank Balances other than (iii) above         4.41.92         937.4           (v) Dans         4.41.92         937.4           (v) Other financial asset         1.443.73         1.778.90           (v) Other funancial asset         1.250.44         1.321.14           (v) Clarent Tax Assets (Net)         1.250.44         1.321.14           (v) Total Assets         1.7943.85         17.773.50           (v) Total Assets         27.772.31         26.171.09           II.         Equity Share capital         1.024.15         1.024.15           (v) Other equity         1.024.15         1.024.15         1.024.15           (v) Chare equity         21.698.47         21.231.42         2.22.255.57           (v) Non-Corntrolling interest         414.19         355.99         23.136.84         22.611.56           (v) Tade payables         0.0154.0100 dues to micro and small enterprises         1.252         11.12           - Trade payables<- outstanding dues to micro and small enterprises				
i)         iii) Trade receivables         6.023.15         6.138.3           iiii) Cash and cash equivalents         4.225.88         4.226.87           iv) Dank Balances other than (iii) above         2.466.87         775.8           iv) Loans         8.15         8.02           iv) Loans         4.192         937.4           iv) Other financial asset         8.15         8.0           iv) Other financial asset         1.443.73         1.778.50           iv) Other current Assets         17.943.85         17.755.07           Total Assets         27.772.31         26.171.09           II.         Equity And Liabilities         21.024.15         1.024.15           iv) Other equity         21.698.47         21.213.42           Equity attributable to the Owners of the Company         22.722.62         22.255.57           c) Non-Controlling Interest         414.19         355.99           Total Equity         23.138.81         22.611.66           2         Liabilities:         1.092.14         1.191.73           non-Controlling Interest         1.092.14         1.191.73           - Trade payables - outstanding dues to micro and small enterprises         12.62         11.12           rTrade payables - outstanding dues to micro and smal	a)			
(iii) Cash and cash equivalents         4,025,98         1,024,15         1,025,02 <t< td=""><td></td><td></td><td>8,023.15</td><td>8,138.3</td></t<>			8,023.15	8,138.3
Image: Second		(iii) Cash and cash equivalente		
(v) Leans         11,32         93,44           (v) Other financial asset         8,15         8,01           (v) Other financial asset         1,43,73         1,778,92           (v) Other current assets         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         1,024,15         1,024,15           1.024 uty Share capital         1,024,15         1,024,15           b) Other equity         1,024,15         1,024,15           c) Non-Controlling Interest         414,19         355.99           otal Equity         21,231,42         22,722,62           c) Non-Controlling Interest         414,19         355.99           otal Equity         23,136,81         22,611,56           2         Liabilities:         1,024,15         1,024,15           () Trade payables - outstanding dues to micro and small enterprises         12,52         11,12           otal Equity         23,136,81         22,611,56         52,71           d) Trade payables - outstanding dues to micro and small enterprises         1,252         11,12           otal Equity         1,092,14         1,191,73		(iv) Bank Balances other than (iii) above		
b)     Current Tax Assets (Net)     1.443.73     1.778.90       c)     Other current assets     1.285.04     1.321.14       Total Current Assets     17.943.85     17.735.01       Total Assets     17.772.31     26.171.05       II.     Equity And Liabilities     1.024.15     1.024.15       1     Equity Share capital     1.024.15     1.024.15       0     Other equity     21.698.47     21.231.42       Equity attributable to the Owners of the Company     22,722.62     22.225.57       0     Non-Controlling Interest     414.19     355.39       Total Equity     23.136.84     22.641.66       2     Liabilities:     1.024.15     1.024.15       Non-Current Liabilities:     414.19     355.39       0     Trade payables - outstanding dues to micro and small enterprises     12.52     11.12       1     Financial Liabilities     1.092.14     1.191.73       1     Total Non-Current Liabilities     1.092.14     1.191.73       1     Gurent Taxibilities     1.024.15     1.024.15       1     Trade payables - outstanding dues to other than micro and small enterprises     12.52     11.12       1     Total Non-Current Liabilities     1.092.14     1.191.73       1     Total Non-Current Liabil		(v) Loans		
c)     Other current assets     289.02     266.4       Total Current Assets     1.255.04     1.321.14       Total Current Assets     27,772.31     26,171.09       II.     Equity And Liabilities     27,772.31     26,171.09       II.     Equity Share capital     1.024.15     1.024.15       Other equity     21.698.47     21.231.42       Equity Share capital     1.024.15     1.024.15       Other equity     21.698.47     21.231.42       Equity Share capital     1.024.15     1.024.15       Other equity     21.698.47     21.231.42       Equity attributable to the Owners of the Company     22,722.62     22,225.57       C)     Non-Controlling Interest     414.19     355.99       Total Equity     23,136.81     22,611.56       2     Liabilities:     413.9     355.99       Total equities:     1.024.15     1.024.15       (i) Trade payables - outstanding dues to micro and small enterprises     12.52     11.12       - Trade payables - outstanding dues to micro and small enterprises     1.092.14     1.191.73       3     Current Liabilities:     1.092.14     1.191.73       4)     Financial Liabilities     1.092.14     1.191.73       1)     Current Liabilities:     1.044.16.06     <	(b)	(VI) Other financial asset		
Total Current Assets       1,255.04       1,321.14         Total Assets       27,772.31       26,171.05         IL       Equity And Liabilities       27,772.31       26,171.05         IL       Equity:       1,024.15       1,024.15       1,024.15         IL       Equity share capital       1,024.15       1,024.15       1,024.15         ID       Other equity       22,722.62       22,255.57         ID       Non-Controlling Interest       23,136.81       22,611.56         ID       Trade payables - outstanding dues to micro and small enterprises       12.52       11.12         Image: Trade payables - outstanding dues to other than micro and small enterprises       12.52       11.12         ID       Financial Liabilities       1.092.14       1,191.73         ID       Deferred tax liabilities       1.092.14       1,191.73         ID       Current Liabilities       1.092.14       1,191.73         ID       Deferred tax liabilities       1.044.6.06       1.092.14         ID       Trade payables - outstanding dues to micro and small enterprises       1.44       6.06         ID       Total Non-Current Liabilities       1.092.14       1,191.73         ID       Other curent Liabilities       1.05		Other current assets		
Total Assets       17,735,01         IL       Equity And Liabilities         1       Equity:         a)       Equity Share capital         b)       Other equity         Equity attributable to the Owners of the Company         Construction       1,024,15         Equity attributable to the Owners of the Company         Construction       22,722,62         Equity       22,62         Equity       23,136,81         22,021       22,611,56         Construction       23,136,81         22,011       23,136,81         22,011       23,136,81         22,011       22,011,56         Construction       23,136,81         22,011       22,011,56         Construction       23,136,81         22,011       22,011,56         Construction       23,136,81         Construction       22,011,56         Construction       23,136,81         22,011,010       22,011,56         Construction       22,011,56         D)       Provision         D)       Provision         Construction       24,011,01,011,011,011,011,011,011,011,011			1,255.04	1,321.14
II.       Equity And Liabilities       27,772.31       26,171.09         1       Equity:       1       21,698.47       21,231.42         20       Cher equity       22,722.62       22,255.57         21       Non-Controlling Interest       141.19       355.99         70tal Equity       21,698.47       21,231.42         21,698.47       21,231.42       22,722.62       22,256.57         21       141.19       355.99       23,136.81       22,611.56         21       Interest       11.12       1.024.15       1.024.15         21,698.47       21,231.42       22,611.56       22,611.56         21       Interest       11.12       1.024.15       22,611.56         22       Liabilities:       Non-Current Liabilities:       1.024.15       1.024.15       1.024.15         3       Financial Liabilities       1.024.15       1.025.11.66       1.025       1.025       1.025		Total Current Assets	17,943.85	17,735.01
II.       Equity And Liabilities         1       Equity: Equity Share capital       1.024.15         b)       Other equity       21.696.47         Equity attributable to the Owners of the Company       22,722.62         Equity attributable to the Owners of the Company       22,722.62         Von-Controlling Interest       414.19         Total Equity       23,136.81         22.0611       22,611.56         2       Liabilities:         Non-Current Liabilities:       1.024.15         i)       Trade payables         - Trade payables       - Trade payables         - Trade payables - outstanding dues to micro and small enterprises       12.52         Total Non-Current Liabilities       1.092.14         1.191.73       Current Liabilities         3       Current Liabilities         (I)       Trade payables         - Trade payables       1.092.14         1.191.73       1.092.14         3       Current Liabilities         (I)       Trade payables         - Trade payables       0.0157.66         (I)       Trade payables         - Trade payables       0.017.46         (I)       Trade payables         - Trade payables<		Total Assets	27,772.31	26,171.09
a)       Equity Share capital Other equity       1.024.15       1.024.15         b)       Other equity       21,698.47       21,231.42         c)       Non-Controlling Interest       414.19       355.99         Total Equity       23,136.81       22,611.56         2       Liabilities: Non-Current Liabilities:       23,136.81       22,611.56         2       Liabilities: Non-Current Liabilities:       10.02.15       11.12         a)       Financial Liabilities (i) Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises       12.52       11.12         b)       Provision       287.77       403.26         c)       Deferred tax liabilities       1.092.14       1,191.73         3       Current Liabilities (i) Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to micro and small enterprises (ii) Other financial liabilities       1.44       6.06         3       Financial Liabilities (ii) Other financial liabilities       22.06       197.48         b)       Other current liabilities       2.638.90       1.661.18         c)       Provisions       1.05       1.05       1.05         ii) Other financial liabilities       3.543.35       2.367.80	П.	Equity And Liabilities		
b)       Other equity       1.024.15       1.024.15       1.024.15         Equity attributable to the Owners of the Company       21.231.42       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:       2         (i)       Trade payables - outstanding dues to micro and small enterprises       12.52       11.12         - Trade payables - outstanding dues to other than micro and small enterprises       1.092.14       1.092.14         rotal Non-Current Liabilities       1.092.14       1.191.73         Current Liabilities       1.092.14       1.191.73         3       Current Liabilities       32.06       197.48         (i)       Trade payables - outstanding dues to other than micro and small enterprises       1.44       6.06         - Trade payables - outstanding dues to micro and small enterprises       1.44       6.06       1.092.14         (ii)       Other entiliabilities       32.06       197.48       669.90       502.03         b)       Other current liabilities       2.638.90       1.661.18       1.05       1.05         (iii)       Other financial liabilities       2.364.				
b)       Definition of the company       21,698.47       21,231.42         Equity       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       1.12         (i)       Trade payables       - ustanding 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       1.092.14       1,191.73         3       Current Liabilities: (i)       1.092.14       1,191.73         a)       Financial Liabilities       1.092.14       1,191.73         b)       Other current liabilities       1.05       2.06         (ii)       Other financial liabilities       0.2,838.90       1.661.18         c)       Provisions       2.838.90       1.661.18         c)       Provisions       1.05       1.05         difties       3.543.35       2.367.80		Equity Share capital	1.024.15	1 024 15
c)       Non-Controlling Interest       22,722.62       22,2255.57         Total Equity       23,136.81       22,611.56         2       Liabilities: Non-Current Liabilities:       23,136.81       22,611.56         2       Liabilities: Non-Current Liabilities:       23,136.81       22,611.56         3       Financial Liabilities       1.12       23,136.81       22,611.56         b)       Provision       - Trade payables - outstanding dues to micro and small enterprises       12.52       11.12         corrent Liabilities       - Trade payables - outstanding dues to other than micro and small enterprises       287.77       403.26         5       Deferred tax liabilities       1.092.14       1,191.73         3       Current Liabilities       1.092.14       1,191.73         10       Other current liabilities       1.092.14       1,191.73         11       Current Liabilities       22.66.90       502.03         11       Other current liabilities       2.838.90       1.661.18         10       Other current liabilities       2.838.90       1.661.18         10       Other current liabilities       2.838.90       1.661.18         10.5       1.05       1.05       1.05         10.5       1.05 <td>0</td> <td>Equity attributable to the Owners of the Oceaning</td> <td></td> <td></td>	0	Equity attributable to the Owners of the Oceaning		
Total Equity414.19355.992Liabilities: Non-Current Liabilities:23,136.8122,611.56a)Financial Liabilities (i) Trade payables - Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises Provision12.5211.12b)Provision287.77403.26c)Deferred tax liabilities52.7146.59Total Non-Current Liabilities739.14730.75Total Non-Current Liabilities1,092.141,191.733Current Liabilities: (i) Trade payables - Trade payables - outstanding dues to micro and small enterprises (ii) Other financial liabilities1.446.06 669.90b)Other current liabilities32.06197.48 669.90669.90c)Provisions1.051.05Total Current Liabilities3.543.352.367.80			22,722.62	
2       Liabilities: Non-Current Liabilities:       23,136.81       22,611.56         3)       Financial Liabilities (i) Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises       12.52       11.12         b)       Provision       287.77       403.26         c)       Deferred tax liabilities       52.71       46.59         Total Non-Current Liabilities       1,092.14       1,191.73         3       Current Liabilities: (i) Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to micro and small enterprises       1.44       6.06         ii) Other financial Liabilities       32.06       197.48       669.90       502.03         c)       Provisions       2838.90       1.661.18       1.05       1.05         c)       Provisions       1.05       1.05       1.05       1.05	( C)		414.19	355.99
Non-Current Liabilities:12.52a)Financial Liabilities(i)Trade payables-Trade payables - outstanding dues to micro and small enterprises-Trade payables - outstanding dues to other than micro and small enterprisesb)ProvisionC)Deferred tax liabilitiesc)Deferred tax liabilitiesTotal Non-Current Liabilities(i)Trade payables - outstanding dues to micro and small enterprises739.14739.14730.75Total Non-Current Liabilities(i)Financial Liabilities(ii)Trade payables - outstanding dues to micro and small enterprises(ii)Trade payables - outstanding dues to other than micro and small enterprises(iii)Cher financial Liabilities(iii)Other current liabilities(iii)Other current liabilities0Provisions1.051.051.05Total Current Liabilities3Total Current Liabilities31.05Total Current Liabilities31.05 <t< td=""><td></td><td>- Sair Equity</td><td>23,136.81</td><td>22,611.56</td></t<>		- Sair Equity	23,136.81	22,611.56
a)Financial Liabilities (i) Trade payables - Trade payables - outstanding dues to other than micro and small enterprises12.5211.12b)Provision287.77403.26c)Deferred tax liabilities52.7146.59Total Non-Current Liabilities1.092.141,191.733Current Liabilities: Financial Liabilities1.092.141,191.73a)Financial Liabilities: (i) Trade payables - outstanding dues to micro and small enterprises (i) Trade payables - outstanding dues to micro and small enterprises (ii) Other financial liabilities1.446.06b)Other current liabilities1.446.06197.48c)Provisions2.838.901,661.181.05c)Total Current Liabilities3.543.352.367.80Total Eguity And LiabilitiesTotal Liabilities3.543.352.367.80	2			
(i) Trade payables - Trade payables - outstanding dues to micro and small enterprises12.5211.12- Trade payables - outstanding dues to other than micro and small enterprises287.77403.26ProvisionDeferred tax liabilities52.7146.59C) Deferred tax liabilities739.14730.75Total Non-Current Liabilities1,092.141,191.733Current Liabilities: - Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises (i) Other financial liabilities1.446.06b)Other current liabilities1.446.06197.48(ii) Other financial liabilities32.06197.481.05(i) Other current liabilities2.838.901.661.181.05(i) Total Current Liabilities1.051.051.05Total Equity And Liabilities3,543.352,367.80		Non-Current Liabilities:		
(i) Trade payables - Trade payables - outstanding dues to micro and small enterprises12.5211.12- Trade payables - outstanding dues to other than micro and small enterprises287.77403.26b)Provision52.7146.59c)Deferred tax liabilities739.14730.75Total Non-Current Liabilities1,092.141,191.733Current Liabilities: Financial Liabilities1.446.06(i) Trade payables - outstanding dues to micro and small enterprises (i) Trade payables - outstanding dues to other than micro and small enterprises (ii) Other financial liabilities1.446.06b)Other current liabilities32.06197.48197.48c)Provisions2.838.901.661.181.05c)Provisions1.051.051.05	a)	Financial Liabilities		
b)       Provision       287.77       403.26         c)       Deferred tax liabilities       52.71       46.59         Total Non-Current Liabilities       739.14       730.75         diamondary and transformation of the state o		(i) Trade payables		
b) ProvisionProvision287.77403.26b) Deferred tax liabilities52.7146.59739.14730.75Total Non-Current Liabilities1,092.141,191.733Current Liabilities: Financial Liabilities1,092.141,191.73a)Financial Liabilities: - Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises (ii) Other financial liabilities1.446.06b)Other funancial liabilities32.06197.48c)Provisions2,838.901,661.18c)Provisions1.051.05Total Current Liabilities3,543.352,367.80Total Equity And Liabilities3,543.352,367.80		- Trade payables - outstanding dues to micro and small enterprises	12.52	11 12
c)Deferred tax liabilities52.7146.59Total Non-Current Liabilities1,092.141,191.733Current Liabilities: Financial Liabilities (i) Trade payables - outstanding dues to micro and small enterprises (ii) Other financial liabilities1.446.06b)Other current liabilities (ii) Other current liabilities1.446.06197.48b)Other current liabilities1.051.051.05Total Current Liabilities3,543.352,367.80Total Eguity And Liabilities3,543.352,367.80	b)	Provision		
Total Non-Current Liabilities739.14730.753Current Liabilities: Financial Liabilities (i) Trade payables - Trade payables - outstanding dues to micro and small enterprises - Trade payables - outstanding dues to other than micro and small enterprises (ii) Other financial liabilities1,092.141,191.73b)Other financial liabilities Provisions1.446.06 197.48c)Other funancial liabilities 1.0532.06197.48 197.48c)Total Current Liabilities 1.053,543.352,367.80Total Equity And Liabilities3,543.352,367.80				
3       Current Liabilities:         a)       Financial Liabilities         (i)       Trade payables         - Trade payables - outstanding dues to micro and small enterprises         - Trade payables - outstanding dues to other than micro and small enterprises         (ii) Other financial liabilities         (iii) Other financial liabilities         (iii) Other current liabilities         (iii) Other current liabilities         (iiii) Other current liabilities         (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii				
<ul> <li>a) Financial Liabilities         <ul> <li>(i) Trade payables</li> <li>- Trade payables - outstanding dues to micro and small enterprises</li> <li>- Trade payables - outstanding dues to other than micro and small enterprises</li> <li>32.06</li> <li>197.48</li> <li>669.90</li> <li>502.03</li> <li>Cher current liabilities</li> <li>Provisions</li> <li>Total Current Liabilities</li> <li>Total Equity And Liabilities</li> </ul> </li> </ul>			1,092.14	1,191.73
(i) Trade payables - Trade payables - outstanding dues to micro and small enterprises1.446.06- Trade payables - outstanding dues to other than micro and small enterprises32.06197.48(ii) Other financial liabilities669.90502.03b) Other current liabilities2,838.901,661.18c) Provisions1.051.05Total Current LiabilitiesTotal Equity And Liabilities	a)	Financial Liabilities		
<ul> <li>Trade payables - outstanding dues to micro and small enterprises</li> <li>Trade payables - outstanding dues to other than micro and small enterprises</li> <li>Other financial liabilities</li> <li>Other current liabilities</li> <li>Provisions</li> <li>Total Current Liabilities</li> <li>Total Equity And Liabilities</li> </ul>		(i) Trade payables		
- Trade payables - outstanding dues to other than micro and small enterprises       32.06       197.48         (ii) Other financial liabilities       669.90       502.03         Other current liabilities       2,838.90       1,661.18         Provisions       1.05       1.05         Total Current Liabilities       3,543.35       2,367.80		- Trade payables - outstanding dues to micro and small enterorises	1 44	6.06
(ii) Other Infancial flabilities       669.90       502.03         (b) Other current liabilities       2,838.90       1,661.18         Provisions       1.05       1.05         Total Current Liabilities       3,543.35       2,367.80		- I rade payables - outstanding dues to other than micro and amall antenning	the second se	
c)         Provisions         2,838.90         1,661.18           Total Current Liabilities         3,543.35         2,367.80	b)	(ii) Other infancial liabilities		
Total Current Liabilities     1.05     1.05       Total Equity And Liabilities     3,543.35     2,367.80	c)	Provisions		
Total Equity And Liabilities			1.05	1.05
Total Equity And Liabilities	ľ	Total Current Liabilities	3,543.35	2,367.80
27,772.31 26,171.09		Total Equity And Liabilities	27,772.31	



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

1.0

Particulars	(Rs. in L Half Year ended September 30,		
1 Cash flow from operating activities	2024	2023	
Profit before tax			
	1,012.02	920.0	
Non-cash adjustment to profit before tax:		520.0	
Depreciation and amortization expense			
interest income	180.86	170.9	
Impairment expense of Trade receivable	(37.06)	(32.4	
Dad debts and Amount Written off	50.00	50.0	
Change in fair value of financial assets measured at fair and a the	18.59	-	
	(359.83)	(285.3	
Finance costs	(0.27)	(0.2	
	14.00	15.0	
Change in operating assets and liabilities :	878.30	837.9	
Decrease/(Increase) in trade receivables		037.9	
(increase/(decrease) in trade payables	388.70	(563.5	
Decrease/(Increase) in loans & other financial accests and	(170.03)	73.30	
Decrease/(increase) in loans & other financial assets non current Decrease/(increase) in sthese left of the set of the se	(17.50)		
	335.06	(35.80 (96.46	
Decrease/(increase) in other non-current assets	(210.20)		
Decrease/(increase) in other current assets	(0.37)	(25.83	
Increase/(decrease) in provisions	66.10	16.28	
Increase/(decrease) in other financial Liability	6.12	(24.48	
Increase/(decrease) in other current liabilities	167.86	18.14	
Cash generated from operations	1,177.72	154.74	
	1,743.47	(414.61	
Direct taxes paid (net of refunds)		(898.28	
Net cash flow generated /(used in) operating activities (A)	(326.00)	(313.61	
	2,295.78	(373.95	
Cash flow from investing activities		[373.95	
Payment for purchase of property, plant and equipment & intangible assets			
Payment for purchase of interest is	(1.06)	(1 17)	
Payment for purchase of intangible assets	(197.54)	(4.47)	
Payments for purchase of investments		(197.54)	
Payments for purchase of investments in associate	(1,500.00)	(1,100.01)	
Toceeds Iron sale of investments	(694.38)	(944.85)	
Interest received	1,975.00	3,049.93	
Dividends received	1.26	0.94	
Net cash flow generated/(used in) investing activities (B)	0.27	0.28	
	(416.45)	804.27	
Cash flows from financing activities			
indice cost			
Dividends paid to equity shareholders	26.70	(1.41)	
let cash flow generated/(used in) in financing activities (C)	(206.96)	(250.03)	
	(180.26)	(251.44)	
let increase/(decrease) in cash and cash equivalents (A+B+ C)			
Cash and cash equivalents at the beginning of the year	1,699.07	178.89	
o ma o vou	757.81	721.55	
	2,456.88	900.44	
ash and cash equivalents			
Balance with Bank			
Cash in hand	2,452.70	647.69	
Cheques in hand	4.18	3.75	
otal	-	249.00	
	2,456.88	900.44	



# A P SANZGIRI & CO CHARTERED ACCOUNTANTS

Block No. 20, Unit No. 159, Anand Nagar Lane, Behind Vakola Police Station, Santacruz (East), Mumbai – 400 055, India Tel : +91 90763 07777, +91 90763 06666 Email : contact@ca-aps.in

Independent Auditor's Review Report on 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

- 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

Rajesh Agrawal Partner Membership No: 111207 UDIN: 24111207 BK6QD51876

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

		For the Quarter ended			For the Half Year ended		For the Year ended	
Sr. No.	Particulars	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 49.73	66.49 106.73	
	Travelling and conveyance expenses	19.14	19.22	25.75 140.42	38.36 339.96	288.03	618.03	
	Other expenses	178.05	161.91					
	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)		(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	1,476.6	
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	

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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, 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

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Prakash B. Rane Managing Director DIN:00152393



Place: Mumbai Date: November 14, 2024

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

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Particulars I. ASSETS 1 Non-current assets a) Property, plant and equipment	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
1 Non-current assets		
1 Non-current assets		
	1	
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	0.000.00	0.005.00
ii) Trade receivables	3,668.22 503.48	2,985.89 391.33
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
	20.70	20.11
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	678.13 937.49
iv) Bank balances other than cash and cash equivalents v) Loans	8.15	937.43
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		25,325.04
Total Assets	27,052.02	25,325.04
I. 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
i our oquity		
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
	3,305.13	1,963.38
Total current liabilities		
Total current liabilities 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)	
Interest Income on Preference shares accounted at FVTPL	(8.55)	
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)	
Finance costs	13.99	15.08
	665.15	588.74
Change in operating assets and liabilities :	86.49	(933.00
Decrease/(increase) in trade receivables	(144.57)	
Increase/(decrease) in trade payables	(144.57)	
Decrease/(increase) in loans & other financial assets (Non Current)	1.5.5.5.2.2	
Decrease/(increase) in loans & other financial assets (Current)	335.06	
Decrease/(increase) in other bank balance	(210.20)	
Decrease/(increase) in other non-current assets	(0.37)	
Decrease/(increase) in other current assets	46.23	(33.2
Increase/(decrease) in other financial Liability	188.09	184.2
Increase/(decrease) in other current liabilities	1,298.27	(199.7
Increase/(decrease) in Provisions	-	12.6
Cash generated from operations	2,246.66	(448.67
Direct taxes paid (net of refunds)	(320.20)	
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)	
Payments for purchase of investments	(1,500.00)	
Payments for purchase of investments in associate	(694.38)	
Proceeds from disposal / redemption of investments	1,975.00	3,049.9
Interest received	1.03	0.9
Dividends received	0.27	0.2
Net cash flow generated/(used in) investing activities (B)	(219.14)	1,004.4
Cash flows from financing activities		
Finance cost	26.70	(1.4
Dividends paid to equity shareholders	(206.96)	
Net cash flow generated/(used in) in financing activities (C)	(180.26)	) (251.4
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	1,527.06	41.30
Cash and cash equivalents at the beginning of the year	678.13	660.0
Cash and cash equivalents at the end of the period	2,205.19	701.3
Cash and cash equivalents as per financial statements		
Balance with Bank	2,201.01	448.6
	4.18	
Cash in hand	4.10	249.0
Cheques in hand	2,205.19	
Total	2,203.19	1 701.0

