



## ABM KNOWLEDGEWARE LIMITED

CMMI Level -5 | ISO 9001 : 2015 | ISO 27001:2013 | ISO 20000-1:2011 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 No. L67190MH1993PLC113638

**Ref: ABMH0/CSD/BSE/SG/3603**

**Date: 12/11/2021**

To,  
The Listing Department,  
Bombay Stock Exchange 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 12<sup>th</sup> November, 2021.**

**Dear Sirs,**

We would like to inform you that the Board meeting of the Company was held today i.e. on Friday, 12<sup>th</sup> November, 2021 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 30<sup>th</sup> September, 2021;
2. Limited Review Report for the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2021 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 08.40 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, 2021 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, 2021 (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 12, 2021, 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.

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21/168, Anand Nagar Om C.H.S., Anand Nagar Lane, Off Nehru Road, Santacruz (E), Mumbai – 400 055

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**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. 914.17 lacs as at September 30, 2021, total revenue of Rs. 629.80 lacs and Rs. 701.40 lacs, total net profit after tax of Rs. 75.08 lacs and Rs. (40.91) lacs and total comprehensive income of Rs. 75.40 Lacs and Rs. (42.20) lacs for the quarter and half year ended on September 30, 2021, respectively and cash inflows (net) of Rs 114.47 lacs for the half year ended September 30, 2021 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.

**Date: November 12, 2021**  
**Place: Mumbai**



**For Borkar & Muzumdar**  
**Chartered Accountants**  
**FRN: 101569W**

A handwritten signature in blue ink, appearing to read "Deepak".

**Deepak Kumar Jain**  
**Partner**  
**Membership No: 154390**  
**UDIN:21154390AAAAGX2833**


**ABM KNOWLEDGEWARE LIMITED**

CMMI Level – 5 | ISO 9001:2015 | ISO 27001:2013 | ISO 20000-1:2011 Compliant Software &amp; Services Company

Registered office: ABM House, Plot No.268, Linking Road, Bandra (West), Mumbai - 400 050.

Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

**Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2021**

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the quarter ended			For the half year ended		For the year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	2,613.21	2,246.74	2,625.02	4,859.95	4,188.81	8,932.77
	Other income	105.68	104.97	104.41	210.64	299.66	495.90
	<b>Total Income</b>	<b>2,718.89</b>	<b>2,351.71</b>	<b>2,729.43</b>	<b>5,070.59</b>	<b>4,488.47</b>	<b>9,428.67</b>
2	<b>Expenses</b>						
	Operating expenses	870.19	909.01	787.69	1,779.20	910.59	2,494.52
	Employee benefits expenses	809.58	702.68	659.26	1,512.25	1,307.35	2,888.63
	Finance costs	12.88	8.36	10.68	21.24	34.24	43.22
	Depreciation and amortisation expenses	59.92	56.79	50.40	116.71	98.85	204.50
	Rent expenses	11.90	12.76	8.87	24.66	17.02	40.02
	Travelling and conveyance expenses	13.05	6.76	7.52	19.81	24.45	53.48
	Other expenses	200.43	185.08	186.93	385.52	315.21	840.29
	<b>Total expenses</b>	<b>1,977.95</b>	<b>1,881.44</b>	<b>1,711.35</b>	<b>3,859.39</b>	<b>2,707.71</b>	<b>6,564.66</b>
3	<b>Profit before tax &amp; Exceptional item (1-2)</b>	<b>740.94</b>	<b>470.27</b>	<b>1,018.08</b>	<b>1,211.20</b>	<b>1,780.76</b>	<b>2,864.01</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>740.94</b>	<b>470.27</b>	<b>1,018.08</b>	<b>1,211.20</b>	<b>1,780.76</b>	<b>2,864.01</b>
6	<b>Tax expenses</b>						
	Current tax	183.31	154.50	210.07	337.81	409.97	706.60
	Deferred tax	(10.98)	(5.29)	(6.55)	(16.28)	(3.73)	(2.77)
	<b>Total tax expenses</b>	<b>172.33</b>	<b>149.21</b>	<b>203.52</b>	<b>321.53</b>	<b>406.24</b>	<b>703.83</b>
7	<b>Net Profit for the period / year (5-6)</b>	<b>568.61</b>	<b>321.07</b>	<b>814.56</b>	<b>889.67</b>	<b>1,374.52</b>	<b>2,160.18</b>
8	Non-Controlling Interest (on Net Profit/(loss) for the period/year)	60.12	(92.51)	243.43	(32.39)	196.63	159.14
9	<b>Net Profit/(loss) after tax and Non-Controlling Interest (7-8)</b>	<b>508.49</b>	<b>413.58</b>	<b>571.13</b>	<b>922.06</b>	<b>1,177.89</b>	<b>2,001.04</b>
10	<b>Other comprehensive expenses/(income) (net of tax)</b>						
	Item that will not be reclassified to profit or loss (net of tax)	0.33	0.96	6.55	1.29	6.48	(22.29)
11	Non-Controlling Interest (Other Comprehensive expenses/(Income))	0.26	0.76	5.18	1.02	5.13	1.18
12	<b>Other Comprehensive expenses/(income) after Non-Controlling Interest (net of tax) (10-11)</b>	<b>0.07</b>	<b>0.20</b>	<b>1.37</b>	<b>0.27</b>	<b>1.35</b>	<b>(23.47)</b>
13	<b>Total Comprehensive Income (net of tax) for the period/year (7-10)</b>	<b>568.28</b>	<b>320.10</b>	<b>808.01</b>	<b>888.38</b>	<b>1,368.04</b>	<b>2,182.47</b>
14	Total Non-Controlling Interest (8-11)	59.84	(93.27)	238.25	(33.42)	191.50	157.96
15	<b>Total comprehensive income for the year attributable to owners of Company (13-14)</b>	<b>508.44</b>	<b>413.37</b>	<b>569.76</b>	<b>921.80</b>	<b>1,176.54</b>	<b>2,024.51</b>
16	Paid-up Equity Share Capital (Face Value ₹ 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11
17	Other equity	-	-	-	-	-	17,767.07
18	<b>Basic and diluted earning per share (EPS) (not annualised) (in ₹)</b>	<b>2.54</b>	<b>2.07</b>	<b>2.85</b>	<b>4.61</b>	<b>5.88</b>	<b>10.12</b>



**ABM KNOWLEDGEWARE LIMITED**

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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, 2021:**

- 1 The above unaudited Consolidated financial results for the quarter and half year ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2021. 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 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
- 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  
BABURAO  
RANE

Digitally signed by PRAKASH BABURAO RANE  
DN: cn=PRAKASH BABURAO RANE, o=ABM  
Knowledgeware Limited, email=prakash@abmindia.com,  
c=IN

**Prakash B. Rane  
Managing Director  
DIN : 00152393**

**Place: Mumbai  
Date: November 12, 2021**

**ABM KNOWLEDGEWARE LIMITED**  
**Consolidated Balance Sheet as at September 30, 2021**

	Particulars	As at September 30, 2021	As at March 31, 2021
<b>I.</b>	<b>ASSETS</b>		
	<b>1 Non-Current Assets:</b>		
a)	Property, Plant and Equipment	4,336.31	4,385.69
b)	Capital work-in-Progress	-	
c)	Intangible Assets	435.79	389.70
d)	Goodwill	335.45	335.45
e)	<b>Financial assets</b>		
	(i) Investments	100.63	100.78
	(ii) Loans	3.47	3.47
	(iii) Other financial assets	735.77	348.51
f)	Income tax asset (net)	95.22	141.30
g)	Other non-current assets	56.68	72.84
		<b>6,099.31</b>	<b>5,777.74</b>
	<b>2 Current Assets:</b>		
a)	<b>Financial assets</b>		
	(i) Investments	8,457.41	6,343.70
	(ii) Trade receivables	3,873.10	2,642.85
	(iii) Cash and cash equivalents	1,364.21	3,528.75
	(iv) Bank Balances other than (iii) above	124.19	1,957.76
	(v) Loans	19.20	16.20
	(vi) Other financial asset	1,271.55	795.86
b)	Current Tax Assets (Net)	202.36	114.56
c)	Other current assets	1,513.36	1,284.69
	<b>Total Current Assets</b>	<b>16,825.39</b>	<b>16,684.37</b>
	<b>TOTAL ASSETS</b>	<b>22,924.70</b>	<b>22,462.11</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1 Equity:</b>		
a)	Equity Share capital	1,024.15	1,024.15
b)	Other equity	18,439	17,767
	<b>Equity attributable to the Owners of the Company</b>	<b>19,462.99</b>	<b>18,791.22</b>
c)	Non-Controlling Interest	<b>177.24</b>	210.66
	<b>Total Equity</b>	<b>19,640.23</b>	<b>19,001.88</b>
	<b>2 Liabilities:</b>		
	<b>Non-Current Liabilities:</b>		
a)	Deferred tax liabilities (Net)	690.91	707.19
b)	Provision	26.16	22.89
c)	Other non-current liabilities	22.27	22.27
	<b>Total Non-Current Liabilities</b>	<b>739.34</b>	<b>752.35</b>
	<b>3 Current Liabilities:</b>		
a)	<b>Financial Liabilities</b>		
	(i) Trade payables		
	- Trade payables - outstanding dues to micro and small enterprises		-
	- Trade payables - outstanding dues to other than micro and small enterprises	541.85	1,358.00
	(ii) Other financial liabilities	1,148.92	334.13
b)	Other current liabilities	847.05	1,015.18
c)	Provisions	7.32	0.57
	<b>Total Current Liabilities</b>	<b>2,545.13</b>	<b>2,707.88</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22,924.70</b>	<b>22,462.11</b>

**ABM KNOWLEDGEWARE LIMITED**  
**Unaudited Consolidated Cash Flow Statement for the Half Year ended September 30, 2021**

(In ₹ Lakhs)

Particulars	Half Year ended September 30,	
	2021	2020
<b>1 Cash flow from operating activities</b>		
Profit before tax	1,211.20	1,780.76
<b>Non-cash adjustment to profit before tax:</b>		
Depreciation and amortization expense	116.71	98.85
Interest income	(39.33)	(44.14)
Impairment expense of Trade receivable	50.00	40.00
Impairment on non current/current assets	-	10.00
Liability written back	(0.50)	-
Gain on investment	(0.01)	(1.21)
Exchange differences on translation into presentation currency	(1.29)	(6.48)
Change in fair value of financial assets measured at fair value through profit or loss	(163.87)	(246.39)
Dividend income	(0.83)	(3.66)
Provisions	2.00	-
Finance costs	14.23	34.24
	<b>1,188.32</b>	<b>1,661.96</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	(1,280.25)	729.10
Increase/(decrease) in trade payables	(815.60)	136.34
Decrease/(increase) in loans & other financial assets	(864.88)	(98.64)
Decrease/(increase) in other bank balance	1,872.66	(1,687.21)
Decrease/(increase) in other non-current assets	16.16	(32.17)
Decrease/(increase) in other current assets	(228.66)	448.65
Increase/(decrease) in provisions	6.74	2.00
Increase/(decrease) in other financial Liability	814.80	(229.28)
Increase/(decrease) in other current liabilities	(168.12)	(751.54)
Increase/(decrease) in other non-current liabilities	-	-
<b>Cash generated from operations</b>	<b>(647.15)</b>	<b>(1,482.76)</b>
Direct taxes paid (net of refunds)	(383.48)	(319.97)
Prior Period Adjustment	-	-
<b>Net cash flow generated /(used in) operating activities (A)</b>	<b>157.69</b>	<b>(140.75)</b>
<b>2 Cash flow from investing activities</b>		
Purchases of fixed assets, including capital work-in-progress and capital advances	(113.46)	(72.92)
Payments for purchase of investments	(4,999.75)	(3,151.04)
Proceeds from sale of investments	3,050.82	4,105.58
Gain on investment	0.01	1.21
Interest received	4.41	0.48
Dividends received	-	-
<b>Net cash flow generated/(used in) investing activities (B)</b>	<b>(2,057.97)</b>	<b>883.31</b>
<b>3 Cash flows from financing activities</b>		
Finance cost	(14.23)	(34.24)
Dividends paid to equity shareholders	(250.03)	-
<b>Net cash flow generated/(used in) in financing activities (C)</b>	<b>(264.26)</b>	<b>(34.24)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+ C)</b>	<b>(2,164.55)</b>	<b>708.32</b>
Cash and cash equivalents at the beginning of the year	3,528.75	365.01
	<b>1,364.21</b>	<b>1,073.33</b>
<b>Cash and cash equivalents</b>		
Balance with Bank	1,360.42	1,069.71
Cash in hand	3.79	3.62
Cheques in hand	-	-
<b>Total</b>	<b>1,364.21</b>	<b>1,073.33</b>

For and on behalf of the Board of Directors  
**ABM Knowledgeware Limited**

PRAKASH  
BABURAO  
RANE

**Prakash B. Rane**  
**Managing Director**  
**DIN : 00152393**

Place: Mumbai  
Date: November 12, 2021

# *Borkar & Muzumdar*

*Chartered Accountants*

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of ABM KNOWLEDGEWARE LIMITED for the Quarter and Half year ended September 30, 2021 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, 2021 ("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 12, 2021, 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.



*Borkar & Muzumdar*  
*Chartered Accountants*

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.



**Date: November 12, 2021**  
**Place: Mumbai**

**For Borkar & Muzumdar**  
**Chartered Accountants**  
**FRN: 101569W**

A handwritten signature in blue ink, appearing to read "Deepak".

**Deepak Kumar Jain**  
**Partner**  
**Membership No: 154390**  
**UDIN: 21154390AAAAGW2419**


**ABM KNOWLEDGEWARE LIMITED**

CMMI Level – 5 | ISO 9001:2015 | ISO 27001:2013 | ISO 20000-1:2011 Compliant Software &amp; Services Company

 Registered office: ABM House, Plot No.268, Linking Road, Bandra (West), Mumbai - 400 050.  
 Tel: 022-42909700 Fax: 022-42909701 www.abmindia.com CIN: L67190MH1993PLC113638

**Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2021**

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	For the Quarter ended			For the Half year ended		For the Year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	1,986.92	2,171.63	1,631.57	4,158.55	3,161.81	7,365.38
	Other income	105.96	108.23	107.00	214.19	303.77	502.37
	<b>Total Income</b>	<b>2,092.89</b>	<b>2,279.86</b>	<b>1,738.57</b>	<b>4,372.75</b>	<b>3,465.58</b>	<b>7,867.75</b>
2	<b>Expenses</b>						
	Operating expenses	531.63	875.75	258.31	1,407.38	381.20	1,965.62
	Employee benefits expenses	742.08	646.79	623.44	1,388.87	1,234.76	2,527.84
	Finance costs	5.87	8.36	10.68	14.23	34.24	43.22
	Depreciation and amortisation expenses	28.77	28.64	29.02	57.41	57.84	115.10
	Rent expenses	11.52	10.81	7.64	22.33	15.43	33.06
	Travelling and conveyance expenses	12.76	6.61	7.12	19.37	23.85	49.29
	Other expenses	118.92	114.63	141.63	233.56	235.32	547.64
	<b>Total expenses</b>	<b>1,451.56</b>	<b>1,691.59</b>	<b>1,077.84</b>	<b>3,143.15</b>	<b>1,982.64</b>	<b>5,281.77</b>
3	<b>Profit before tax &amp; Exceptional item (1-2)</b>	<b>641.32</b>	<b>588.27</b>	<b>660.73</b>	<b>1,229.60</b>	<b>1,482.94</b>	<b>2,585.98</b>
4	Exceptional items			-		-	-
5	<b>Profit before tax (3-4)</b>	<b>641.32</b>	<b>588.27</b>	<b>660.73</b>	<b>1,229.60</b>	<b>1,482.94</b>	<b>2,585.98</b>
6	<b>Tax expenses</b>						
	Current tax	152.30	154.50	160.40	306.80	360.30	629.70
	Deferred tax	(3.65)	(4.13)	(6.83)	(7.78)	(3.55)	(2.93)
	<b>Total tax expenses</b>	<b>148.65</b>	<b>150.37</b>	<b>153.57</b>	<b>299.02</b>	<b>356.75</b>	<b>626.77</b>
7	<b>Net Profit for the period / year (5-6)</b>	<b>492.67</b>	<b>437.90</b>	<b>507.16</b>	<b>930.58</b>	<b>1,126.19</b>	<b>1,959.21</b>
8	<b>Other comprehensive expenses/(income) (net of tax)</b>						
	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(23.78)
9	<b>Total Comprehensive Income (net of tax) for the period/year (7-8)</b>	<b>492.67</b>	<b>437.90</b>	<b>507.16</b>	<b>930.58</b>	<b>1,126.19</b>	<b>1,982.99</b>
10	Paid-up Equity Share Capital (Face Value ₹ 5/- per share)	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11	1,000.11
11	Other equity	-	-	-	-	-	17,704.20
12	<b>Basic and diluted earning per share (EPS) (not annualised) (in ₹)</b>	<b>2.46</b>	<b>2.19</b>	<b>2.54</b>	<b>4.65</b>	<b>5.63</b>	<b>9.91</b>



**ABM KNOWLEDGEWARE LIMITED**  
**Unaudited Standalone Balance Sheet as at September 30, 2021**

( ₹ in Lakhs)

Particulars	As at September 30, 2021	As at March 31, 2021
	(Unaudited)	(Audited)
<b>I. ASSETS</b>		
<b>1. Non-current assets</b>		
a) Property, plant and equipment	4,328.34	4,378.85
b) Capital work-in-progress	-	-
c) Intangible assets	11.61	13.56
d) Financial assets		
(i) Investments	828.64	842.60
(ii) Loans	134.44	127.50
(iii) Other financial assets	735.77	348.51
e) Income tax asset (net)	80.68	126.99
f) Other non-current assets	56.68	72.84
<b>Total Non-Current Assets</b>	<b>6,176.16</b>	<b>5,910.85</b>
<b>2. Current assets</b>		
a) Financial assets		
(i) Investments	8,452.36	6,338.73
(ii) Trade receivables	3,824.96	2,390.66
(iii) Cash and cash equivalents	983.65	3,262.66
(iv) Bank balances other than (iii) above	124.19	1,957.76
(v) Loans	18.12	14.34
(vi) Other financial assets	1,271.55	795.86
b) Current tax assets (net)	196.42	75.78
c) Other current assets	1,511.03	1,280.13
<b>Total Current Assets</b>	<b>16,382.28</b>	<b>16,115.92</b>
<b>Total Assets</b>	<b>22,558.44</b>	<b>22,026.77</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
a) Equity share capital	1,024.15	1,024.15
b) Other equity	18,384.70	17,704.20
<b>Total Equity</b>	<b>19,408.85</b>	<b>18,728.35</b>
<b>2. Liabilities</b>		
Non-current liabilities		
a) Deferred tax liabilities (Net)	694.19	701.97
b) Other non-current liabilities	22.27	22.27
<b>Total Non-Current Liabilities</b>	<b>716.46</b>	<b>724.24</b>
<b>3. Current liabilities</b>		
a) Financial liabilities		
(i) Trade payables		
- Total outstanding dues of Micro Enterprises & Small enterprises	-	-
- Total outstanding dues of creditor other than Micro Enterprises & Small enterprises	523.49	1,348.89
(ii) Other financial liabilities	1,081.22	291.44
b) Other current liabilities	828.43	932.85
<b>Total Current Liabilities</b>	<b>2,433.13</b>	<b>2,574.18</b>
<b>Total Equity and Liabilities</b>	<b>22,558.44</b>	<b>22,026.77</b>

For and on behalf of the Board of Directors  
**ABM Knowledgeware Limited**

**PRAKASH  
BABURAO RANE**

Digitally signed by PRAKASH BABURAO RANE  
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serialNumber=8A1E844718BF0563ED80D2C8B92A673857E75432A  
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Date: 2021.11.12 20:44:23 +05'30'

Place: Mumbai  
Date: November 12, 2021

**Prakash B. Rane**  
**Managing Director**  
**DIN : 00152393**

**ABM KNOWLEDGEWARE LIMITED**  
**Unaudited Standalone Cash Flow Statement for the Half Year ended September 30, 2021**

(₹ in Lakhs)

Particulars	Half Year ended September 30,	
	2021	2020
<b>1 Cash flow from operating activities</b>		
Profit before tax	1,229.60	1,482.94
<b>Non-cash adjustment to profit before tax:</b>		
Depreciation and amortization expense	57.41	57.84
Interest income	(39.10)	(44.14)
Interest Income on Preference shares accounted at FVTPL	(6.93)	(5.80)
Impairment expense of Trade receivable	50.00	40.00
Impairment on non current/current assets		10.00
Liability written back	(0.50)	-
Gain on investment	(0.01)	(1.21)
Fair valuation loss on preference shares	13.80	12.73
Change in fair value of financial assets measured at fair value through profit or loss	(163.79)	(245.13)
Dividend income	(0.83)	(3.66)
Finance costs	14.23	34.24
	<b>1,153.87</b>	<b>1,337.80</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	(1,484.30)	745.54
Increase/(decrease) in trade payables	(825.90)	139.44
Decrease/(increase) in loans & other financial assets	(866.73)	(98.17)
Decrease/(increase) in other bank balance	1,872.66	(1,687.21)
Decrease/(increase) in other non-current assets	16.16	(32.17)
Decrease/(increase) in other current assets	(230.90)	448.84
Increase/(decrease) in provisions	-	-
Increase/(decrease) in other financial Liability	789.78	(144.99)
Increase/(decrease) in other current liabilities	(104.42)	(775.01)
Increase/(decrease) in other non-current liabilities	-	-
<b>Cash generated from operations</b>	<b>(833.65)</b>	<b>(1,403.73)</b>
Direct taxes paid (net of refunds)	(385.27)	(305.19)
Prior Period Adjustment	-	-
<b>Net cash flow generated /(used in) operating activities (A)</b>	<b>(65.05)</b>	<b>(371.12)</b>
<b>2 Cash flow from investing activities</b>		
Purchases of fixed assets, including capital work-in-progress and capital advances	(4.96)	(2.75)
Payments for purchase of investments	(4,999.75)	(3,151.04)
Proceeds from sale of investments	3,050.82	4,070.58
Gain on investment	0.01	1.21
Interest received	4.18	0.48
Dividends received	-	-
<b>Net cash flow generated/(used in) investing activities (B)</b>	<b>(1,949.70)</b>	<b>918.48</b>
<b>3 Cash flows from financing activities</b>		
Finance cost	(14.23)	(34.24)
Dividends paid to equity shareholders	(250.03)	-
<b>Net cash flow generated/(used in) in financing activities (C)</b>	<b>(264.26)</b>	<b>(34.24)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+ C)</b>	<b>(2,279.01)</b>	<b>513.12</b>
Cash and cash equivalents at the beginning of the year	3,262.66	193.12
	<b>983.65</b>	<b>706.24</b>
<b>Cash and cash equivalents</b>		
Balance with Bank	979.86	702.63
Cash in hand	3.79	3.62
Cheques in hand		
<b>Total</b>	<b>983.65</b>	<b>706.24</b>

**For and on behalf of the Board of Directors**  
**ABM Knowledgeware Limited**

**PRAKASH**  
**BABURAO RANE**

Digitally signed by PRAKASH BABURAO RANE  
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 Date: 2021.11.12 20:05:16 +05'30'

**Prakash B. Rane**  
**Managing Director**  
**DIN : 00152393**

Place: Mumbai  
 Date: November 12, 2021