

To
General Manager
Department of Corporate Relations
BSE Limited
Sir Phiroze Jeejobhoy Towers
Dalal Street, Mumbai – 400 001.

Date- 04th November 2025

USA

Dear Sir,

Sub: Outcome of Board Meeting held on Tuesday, 04th November 2025 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: B2B Software Technologies Limited, BSE Scrip Code: 531268

With reference to the subject cited above, we hereby inform you that the Board of Directors at their meeting held today, i.e., 04th November 2025, has considered and approved the following: -

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September 2025.
2. Limited Review Report on Standalone and Consolidated unaudited financial results of the Company for the quarter and half year ended 30th September 2025.
3. Board has recommended for the sub-division of the face value of each Equity Share of the Company from Rs. 10/- (Rupees Ten only) each to Rs. 2/- (Rupees Two only) each to increase the liquidity and to attract the small shareholders, subject to the approval of shareholders and other statutory/regulatory approvals as may be required. The date of shareholders meeting for obtaining the approvals would be decided at a later date.
4. Board has recommended for extinguishment of the existing ESOP scheme and for the formulation and implementation of a Restricted Stock Unit (RSU) Scheme for eligible employees of the Company through trust route without a Merchant Banker, subject to necessary shareholders' approval and other regulatory approvals as may be required.
5. Recommended for exploring the possibilities of payment of interim dividend at the ensuing Board Meeting based on the financials of the Company.

VANAPALLI Digitally signed
by VANAPALLI
BALA
SUBRAMA SUBRAMANYAM
NYAM Date: 2025.11.04
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The meeting commenced at 04:00 P.M and concluded at 6.15 P.M

Kindly take the same into your records.

Thanking You,
Yours Faithfully
For B2B SOFTWARE TECHNOLOGIES LIMITED

VANAPALLI
BALA
SUBRAMANYAM
Digitally signed by
VANAPALLI BALA
SUBRAMANYAM
Date: 2025.11.04 20:14:11
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BALA SUBRAMANYAM VANAPALLI
Executive director
DIN: 06399503

Enclosed:

- i. Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30 September 2025.
- ii. Limited Review Report on Standalone and Consolidated unaudited financial results of the Company for the half year ended 30 September 2025

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
B2B SOFTWARE TECHNOLOGIES LIMITED
Hyderabad

We have reviewed the accompanying statement of standalone unaudited financial results of **B2B Software Technologies Limited** for the period ended September 30, 2025 (hereinafter referred to as "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. This Statement submitted is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on November 4, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), 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 issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared for the period ended September 30, 2025 in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M. V. Vijaya Kumar & Co.,
Chartered Accountants
Firm Regn no: 007890S


S Sourabh Srivatsav
Partner
Membership No: 251569
UDIN: 25251569BMMBXT9419



Place: Hyderabad
Date: November 4, 2025

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2025
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

USA

Sl. No	Particulars	Stand Alone						Lakhs
		Quarter Ended			Half Year Ended		Year Ended	
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations							
	Revenue from operations	423.19	318.51	416.16	741.70	756.70	1,513.64	
	Other Income	25.43	60.39	41.41	85.81	78.04	148.98	
	Total Revenue	448.62	378.90	457.56	827.52	834.73	1662.62	
2	Expenses							
	a) Cost of Materials Consumed	-	-	-	-	-	-	
	b) Purchase of Software products	73.22	15.94	105.34	89.15	120.80	281.08	
	c) Changes in Inventory - Work In Progress	(2.39)	(0.65)	(13.96)	(3.04)	(8.34)	(2.80)	
	d) Employee Benefits Expense	240.14	238.70	255.30	478.83	466.01	892.43	
	e) Finance Costs	-	-	-	-	-	-	
	f) Administration & other Expenses	54.28	42.98	46.39	97.26	76.73	175.80	
	g) Depreciation and Amortisation Expenses	2.92	2.52	3.29	5.44	6.27	13.19	
	Total Expenses	368.17	299.48	396.37	667.65	661.48	1359.70	
3	Profit/(Loss) before exceptional items and tax (1-2)	80.45	79.41	61.20	159.86	173.26	302.92	
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
5	Profit before tax (3-4)	80.45	79.41	61.20	159.86	173.26	302.92	
6	Tax Expense / (Income)							
	Current tax	17.48	8.45	15.99	25.93	35.54	49.22	
	Earlier year taxes	-	-	-	-	-	(6.34)	
	Deferred tax	11.30	11.94	21.53	23.24	6.94	19.55	
7	Profit/(Loss) for the period (5-6)	51.66	59.03	23.67	110.69	130.77	240.49	
8	Other Comprehensive Income							
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(31.74)	
9	Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	51.66	59.03	23.67	110.69	130.77	208.76	
10	Earnings per Equity Share							
	a) Basic and diluted Earning Per Share	0.45	0.51	0.20	0.96	1.13	2.08	

1 The above results for the quarter ended Sep 30, 2025 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Nov 04, 2025.

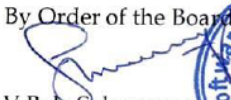
2 The Company is primarily engaged in Information Technology and related services. There is one Geographical reportable segment in terms of IND AS -108 on Segment Reporting issued by the The Institute of Chartered Accountants of India.

The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting standards) rules 2015 as amended by Companies (Indian Accounting standards) (amendment) rules 2016. These financial results (including for all the periods presented) have been prepared in accordance with the recognition and measurement principles in IND AS 34 - "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The above results for the quarter ended Sep 30, 2025 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.

5 Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad
Date : 04th Nov, 2025

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503




B2B SOFTWARE TECHNOLOGIES LTD

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Standalone Balance Sheet as at 30th September 2025

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Lakhs

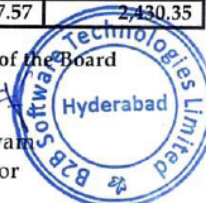
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Particulars	Note No.	AS AT	
		Sep 30, 2025	Mar 31, 2025
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	28.21	23.09
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets		-	-
(i) Investments	5	33.81	33.81
(ii) Loans	6	100.00	100.00
(d) Deferred tax assets (net)	7	-	-
(e) Other non-current assets	8	8.47	8.47
		170.49	165.38
2. Current assets			
(a) Inventories	9	20.70	17.66
(b) Financial Assets		-	-
(i) Current Investments	10	1,753.68	1,649.06
(ii) Trade receivables	11	161.71	152.92
(iii) Cash and cash equivalents	12	130.64	114.46
(iv) Bank balances other than (iii) above	13	286.34	248.79
(v) Loans	14	9.25	1.34
(vi) Other financial assets		0.04	0.17
(c) Current tax assets (Net)		-	-
(d) Other current assets	15	94.71	80.57
		2,457.08	2,264.98
Total Assets		2,627.57	2,430.35
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	17	1,159.31	1,159.31
(b) Other equity		1,089.51	978.82
		2,248.82	2,138.13
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Other financial liabilities		-	-
(b) Provisions	19	20.53	3.23
(c) Deferred Tax Liabilities (Net)	18	59.18	35.94
(d) Other non-current liabilities		-	-
		79.71	39.17
2. Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade payables	20	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iv) Other financial liabilities	21	19.55	1.47
(b) Other current liabilities	22	21.43	9.79
(c) Short-term provisions	23	195.92	203.08
(d) Current tax liabilities (Net)	24	-	-
		62.15	38.72
		299.05	253.05
Total Equity and Liabilities		2,627.57	2,430.35

For and on behalf of the Board

V Bala Subramanyam
Whole-time director
DIN: 06399503

Place: Hyderabad
Date : 04th Nov, 2025



Registered Office: 6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana. INDIA. Phone : +91-40-23375926 / 2522, Fax: +91-40-23322385.

Email : info@b2bsoftech.com | www.b2bsoftech.com

CIN : L72200TG1994PLC018351



B2B SOFTWARE TECHNOLOGIES LTD

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Standalone Cash Flow Statement for the quarter ended September 30, 2025

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Lakhs

Particulars	For the Year Ended	
	Sep 30, 2025	Sep 30, 2024
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	110.69	130.77
Adjustments for :	-	-
Depreciation	5.44	6.27
Income from Investment - Dividends	(71.75)	(61.17)
Exchange differences on translation of foreign currency cash and cash equivalents	(1.97)	(2.37)
	42.41	73.51
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(3.04)	(8.34)
(Increase)/Decrease in Accounts Receivables	(8.79)	(30.29)
(Increase)/Decrease in Loans and Advances	(7.91)	(4.34)
(Increase)/Decrease in Other Current assets	(17.37)	(15.28)
(Increase)/Decrease in Other Financial assets	0.13	(4.13)
Increase / (Decrease) in Trade and Other Payables	18.08	8.20
Increase / (Decrease) in Other Current Liabilities	(7.16)	(1.00)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	20.53	7.76
Increase / (Decrease) in Current Tax Liabilities	23.43	25.54
Increase / (Decrease) in Other financial liabilities	11.64	(1.03)
Increase / (Decrease) in Deferred tax	23.24	6.94
	52.78	(15.97)
Cash generated from operations	95.20	57.54
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	95.20	57.54
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.56)	(4.73)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(104.63)	(131.80)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	71.75	61.17
(Increase)/Decrease in Other Non-Current assets	-	-
Net Cash used in Investing Activities	(43.44)	(75.37)
C. Cash Flows from Financing Activities		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
Net Cash from/(used in) Financing Activities	-	-
D. Exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	53.73	(15.46)
Cash and Cash equivalents at the beginning of the year	363.25	400.64
Cash and Cash equivalents at the end of the year	416.98	385.18
Notes :		
Cash and cash equivalents includes		
Cash on hand	0.00	0.03
Balances with scheduled banks		
In Current accounts	130.63	88.78
In EEFC accounts	0.00	0.00
In Fixed Deposit accounts	286.34	296.37
	416.98	385.18

On behalf of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503



Place: Hyderabad
Date : 04th Nov, 2025

Registered Office: 6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana. INDIA. Phone : +91-40-23375926 / 2522, Fax: +91-40-23322385.

Email : info@b2bsoftech.com | www.b2bsoftech.com

CIN : L72200TG1994PLC018351

USA

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

B2B SOFTWARE TECHNOLOGIES LIMITED

Hyderabad

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **B2B Software Technologies Limited** ("the Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group"), for the period ended September 30, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement submitted is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. These consolidated financial results, which are the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on November 4, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The financial results include the results of the following entities:
 - i) B2B Softech Inc, USA
5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
Our conclusion on the Statement is not modified in respect of the above matters.



6. We did not review the interim financial statements of a subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs. 1,65,99,563 as at September 30, 2025 and total revenues of Rs. 6,71,97,787 and total net profit after tax of Rs. 17,67,328 for the period ended September 30, 2025 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 17,67,328 for the period ended September 30, 2025. Our conclusion on the Statement is not modified in respect of the above matters.

For M. V. Vijaya Kumar & Co.,
Chartered Accountants
Firm Regn no: 0078905



S Sourabh Srivatsav
Partner

Membership No: 251569
UDIN: 25251569BMMBXU6239



Place: Hyderabad
Date: November 4, 2025

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2025
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

USA

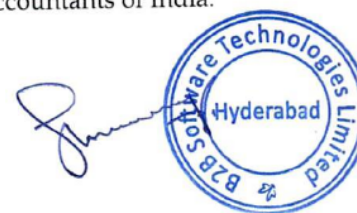
Sl. No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	766.30	647.38	622.06	1,413.68	1,124.88	2,413.69
	Other Income	25.43	60.39	41.40	85.81	78.04	148.98
	Total Revenue	791.73	707.76	663.46	1499.50	1202.92	2562.67
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	73.22	15.94	105.34	89.15	120.80	281.08
	c) Changes in Inventory - Work In Progress	(2.39)	(0.65)	(13.95)	(3.04)	(8.34)	(2.80)
	d) Employee Benefits Expense	483.68	470.24	394.24	953.93	762.41	1,562.06
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	142.23	134.25	106.33	276.47	136.67	383.22
	g) Depreciation and Amortisation Expenses	2.92	2.52	3.29	5.44	6.27	13.19
	Total Expenses	699.66	622.30	595.25	1321.96	1017.82	2236.76
3	Profit/(Loss) before exceptional items and tax	92.07	85.46	68.21	177.54	185.10	325.91
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before tax (3-4)	92.07	85.46	68.21	177.54	185.10	325.91
6	Tax Expense / (Income)						
	Current tax	17.48	8.45	15.99	25.93	35.54	49.22
	Earlier year taxes	0.00	0.00	0.00	0.00	0.00	(6.34)
	Deferred tax	11.30	11.94	21.53	23.24	6.94	19.55
7	Profit/(Loss) for the period (5-6)	63.29	65.08	30.69	128.36	142.61	263.48
8	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	(31.74)
9	Total Comprehensive Income for the period (8+9) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	63.29	65.08	30.69	128.36	142.61	231.74
10	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.55	0.56	0.26	1.11	1.23	2.27

Unaudited financial results of B2B Software Technologies Limited (Standalone Information)

	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
Revenue from operations	423.19	318.51	416.16	741.70	756.70	1513.64
Profit before tax	80.45	79.41	61.20	159.86	173.26	302.92
Profit for the period	51.66	59.03	23.67	110.69	130.77	240.49

The above results for the quarter ended Sep 30, 2025 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Nov 04, 2025.

The Company is primarily engaged in Information Technology and related services. There is one Geographical reportable segment in terms of IND AS -108 on Segment Reporting issued by the The Institute of Chartered Accountants of India.





The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting standards) rules 2015 as amended by Companies (Indian Accounting standards) (amendment) rules 2016. These financial results (including for all the periods presented) have been prepared in accordance with the recognition and measurement principles in IND AS 34 - "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

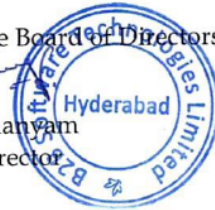
The above results for the quarter ended Sep 30, 2025 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.

Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad
Date : 04th Nov, 2025

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503





B2B SOFTWARE TECHNOLOGIES LTD

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Consolidated Balance Sheet as at 30 Sep 2025

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Lakhs

Particulars	Note No.	AS AT	
		Sep 30, 2025	Mar 31, 2025
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	28.21	23.09
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets		-	-
(i) Investments		-	-
(ii) Loans	7	100.00	100.00
(iii) Other financial assets		-	-
(d) Deferred tax assets (net)	8	-	-
(e) Other non-current assets	9	8.47	8.47
		136.68	131.57
2. Current assets			
(a) Inventories	10	20.70	17.66
(b) Financial Assets		-	-
(i) Current Investments	11	1,753.68	1,649.06
(ii) Trade receivables	12	161.71	152.92
(iii) Cash and cash equivalents	13	296.63	257.11
(iv) Bank balances other than (iii) above	14	286.34	248.79
(v) Loans	15	9.25	1.34
(vi) Other financial assets	16	0.04	0.17
(c) Current tax assets (Net)		-	-
(d) Other current assets	17	94.71	80.57
		2,623.07	2,407.62
3. Non-current assets held for sale		-	-
Total Assets		2,759.76	2,539.19
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	18	1,159.31	1,159.31
(b) Other equity		1,221.69	1,087.65
		2,381.00	2,246.96
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	20	20.53	3.23
(c) Deferred tax liability (net)	19	59.18	35.94
(d) Other non-current liabilities		-	-
		79.71	39.17
2. Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	17	19.55	1.47
(iii) Other financial liabilities		21.43	9.79
(b) Other current liabilities	23	195.92	203.08
(c) Short-term provisions	24	-	-
(d) Current tax liabilities (Net)		62.15	38.72
		299.05	253.05
Total Equity and Liabilities		2,759.76	2,539.19

For and on behalf of the Board

V Bala Subramanyam
Whole-time director
DIN: 06399503

Place : Hyderabad
Date : 04th Nov, 2025.

Registered Office: 6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana. INDIA. Phone : +91-40-23375926 / 2522, Fax: +91-40-23322385.

Email : info@b2bsoftech.com | www.b2bsoftech.com

CIN : L72200TG1994PLC018351

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B2B SOFTWARE TECHNOLOGIES LTD

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Consolidated Cash Flow Statement for the quarter ended Sep 30, 2025
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Lakhs

Particulars	For the Year Ended	
	Sep 30, 2025	Sep 30, 2024
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	128.36	142.61
Adjustments for :	-	-
Depreciation	5.44	6.27
Income from Investment - Dividends	(71.75)	(61.17)
Exchange differences on translation of foreign currency cash and cash equivalents	(1.97)	(2.37)
	60.09	85.35
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(3.04)	(8.34)
(Increase)/Decrease in Accounts Receivables	(8.79)	(30.29)
(Increase)/Decrease in Loans and Advances	(7.91)	(4.34)
(Increase)/Decrease in Other Current assets	(17.37)	(15.28)
(Increase)/Decrease in Other Financial assets	0.13	(4.13)
Increase / (Decrease) in Trade and Other Payables	18.08	8.20
Increase / (Decrease) in Other Current Liabilities	(7.16)	(1.00)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	20.53	7.76
Increase / (Decrease) in Current Tax Liabilities	23.43	25.54
Increase / (Decrease) in Other financial liabilities	11.64	(1.03)
(Increase)/Decrease in Deferred Tax Asset	23.24	6.94
	52.78	(15.97)
Cash generated from operations	112.87	69.38
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	112.87	69.38
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.56)	(4.73)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(104.63)	(131.80)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	71.75	61.17
(Increase)/Decrease in Other Non - Current assets	-	-
Net Cash used in Investing Activities	(43.44)	(75.37)
C. Cash Flows from Financing Activities		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
Net Cash from/(used in) Financing Activities	-	-
D. Exchange differences on translation of foreign currency cash and cash equivalents		
	7.65	2.98
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	77.08	(3.02)
Cash and Cash equivalents at the beginning of the year	505.90	516.91
Cash and Cash equivalents at the end of the year	582.98	513.89
Notes :		
Cash and cash equivalents includes		
Cash on hand	0.00	0.03
Balances with scheduled banks	-	-
In Current accounts	296.63	217.49
In EEFC accounts	0.00	0.00
In Fixed Deposit accounts	286.34	296.37
	582.98	513.89

On behalf of the Board of Directors

V Balu Subramanyam

Whole-time director

DIN: 06399503

Place : Hyderabad

Date : 04th Nov, 2025.

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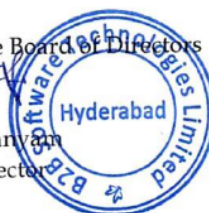
SEGMENT REPORTING
In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep 30,2025	June 30,2025	Sep 30,2024	Sep 30,2025	Sep 30,2024	Mar 31,2025
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) India	423.19	318.51	416.16	741.70	756.70	1,513.64
b) USA	343.11	328.87	205.90	671.98	368.18	900.05
Total	766.30	647.38	622.06	1,413.68	1,124.88	2,413.69
Less : Inter segment revenues		-				-
Net Segment Revenue	766.30	647.38	622.06	1,413.68	1,124.88	2,413.69
Segment Results before tax and interest						
a) India	55.02	19.03	19.79	74.05	95.22	153.94
b) USA	11.62	6.05	7.01	17.67	11.84	22.99
c) Other Income	25.43	60.39	41.41	85.81	78.04	148.98
Total	92.07	85.47	68.22	177.54	185.10	325.90
Less : Interest Expenses	-	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-	-
Total Profit/(Loss) Before Tax	92.07	85.47	68.22	177.54	185.10	325.90

Segment Assets and Liabilities

Particulars	Sep 30,2025	Sep 30,2024	Mar 31,2025
	Unaudited	Unaudited	Audited
Segment Assets			
a) India	2,593.76	2,343.48	2,393.31
b) USA	166.00	128.72	142.65
Total	2,759.76	2,472.19	2,535.96
Segment Liabilities			
a) India	2,593.76	2,343.48	2,393.31
b) USA	166.00	128.72	142.65
Total	2,759.76	2,472.19	2,535.96

On behalf of the Board of Directors

 V Bala Subramanian
 Whole-time director
 DIN: 06399503

 Place : Hyderabad
 Date : 29th Oct, 2025.