

To General Manager Department of Corporate Relations BSE Limited

Sir Phiroze Jeejobhoy Towers Dalal Street, Mumbai – 400 001.

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., 04<sup>th</sup> November 2025, has considered and approved the following: -

- 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 NYAM SUBRAMANYAM Date: 2025.11.04 20:13:56+05'30'

majiguda Circle, Begumpe

#6-3-1112, 3<sup>rd</sup> Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad – 500 016. Telangana. INDIA, Phone: +91-40-23372522, 5926 Fax: +91-40-2332 2385 Email: info@b2bsoftech.com www.b2bsoftech.com

Corporate Identity Number: L72200TG1994PLC018351

US/

Date- 04th November 2025



USA

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 Digitally signed by VANAPALLIBALA SUBRAMANYAM Date: 2025.11.0420:14:11

#### 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

# M.V. VIJAYA KUMAR & Co.,

### CHARTERED ACCOUNTANTS



#### 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. Vijava Kumar & Co.,

Chartered Accountants Firm Regn no: 007890S

S Sourabh Srivatsav

Partner

Membership No: 251569

UDIN: 25251569BMMBXT9419

Place: Hyderabad Date: November 4, 2025

Hyderabad: #6-3-609/14/1, Anand Nagar Colony, Khairatabad, Hyderabad - 500 004. Tel: +91 81425 85184.

E-mail: sourabh@mvvk.in

Ongole : H.No. 8-465(4), Nirmal Nagar, Ongole - 523 002. Tel : 9948663067



#### 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)

US

| _             |  | _           |               |           |            |           | Lakh       |  |
|---------------|--|-------------|---------------|-----------|------------|-----------|------------|--|
| SI.           | Particulare  | Stand Alone |               |           |            |           |            |  |
| No            |  |             | Quarter Ended |           |            | ar Ended  | Year Ended |  |
|               |  |             | 30-06-2025    |           | 30-09-2025 |           |            |  |
| -             | T  | 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  | y=          |               | 7-        | -          | -         | -          |  |
|               | 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)   |             |               | 0.1.20    | 107.00     | 170.20    | 302.72     |  |
|               | 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     |  |
|               | Other Comprehensive Income   |             | 33.00         | 20.07     | 110.05     | 150.77    | 240.49     |  |
|               | 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)                          | 0.00        | 0.00          | 0.50      | 0.00       | 0.00      | (31.74)    |  |
|               | (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 51.66       | 59.03         | 23.67     | 110.69     | 130.77    | 208.76     |  |
| $\rightarrow$ | Earnigs per Equity Share   |             |               |           |            |           |            |  |
| -             | a) Basic and diluted Earning Per Share                                   | 0.45        | 0.51          | 2.22      | 0.05       |           |            |  |
|               | a) busic und diffuted Earthing Fer Share                                 | 0.45        | 0.51          | 0.20      | 0.96       | 1.13      | 2.08       |  |

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.

Place: Hyderabad Date : 04th Nov, 2025 V Bala Subramanyann
Whole-time director
DIN: 06399503

The Company is primarly 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.



Standalone Balance Sheet as at 30th September 2025

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

Lakhs

| Note      | An amounts in Indian Rupees in Lakins, except snare data and where   | s in Indian Rupees in Lakhs, except share data and where otherwise stated) |   |   |  |  |  |
|--|--|--|---|---|--|--|--|
| 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   5   33.81   33.81   (ii) Loans   6   100.00   100.00   (d) Deferred tax assets (net)   7   8   8.47   8.47   (e) Other non-current assets   170.49   165.38   (a) Inventories   9   20.70   17.66   (b) Financial Assets   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   (v) Loans   14   9.25   1.34   (v) Other financial assets   15   94.71   80.57   (2. Current assets (Net)   (d) Other current assets   15   94.71   80.57   (e) Current assets (Net)   (d) Other current assets   15   94.71   80.57   (e) Current assets (Net)   (d) Other current liabilities   (a) Financial liabilities   (a) Financial liabilities   (b) Provisions   19   2.053   3.23   (c) Deferred Tax Liabilites (Net)   (d) Other non-current liabilities   (i) Borrowings   (ii) Lease Liabilities   (ii) Trade payables   79.71   39.17   (iii) Tade payables   79.71   39.17   (iv) Other financial liabilities   (ii) Trade payables   70.71   70.   | Particulars  | 100000000000000000000000000000000000000                                    |   |   |  |  |  |
| 1. Non-current assets  | I. ASSETS  | 140.   | 3ep 30, 2023                            | Wiai 31, 2023                           |  |  |  |
| (a) Property, Plant and Equipment  |  |  |   |   |  |  |  |
| c) Intangible assets   | to accept the same of the same | 3  | 28.21                                   | 23.09                                   |  |  |  |
| (c) Financial Assets (i) Investments (ii) Loans (d) Deferred tax assets (net) (e) Other non-current issets  2. Current assets (a) Inventories (b) Financial Assets (ii) Coans (d) Deferred tax assets (net) (e) Other non-current issets  2. Current assets (a) Inventories (b) Financial Assets (i) Current Investments (ii) Trade receivables (iii) Trade receivables (iii) Cash and cash equivalents (ii) Bablances other than (iii) above (ii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets (v) Other financial assets (c) Current tax assets (Net) (d) Other current assets  Total Assets II. EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity  B. LIABILITIES I. Non-current liabilities (i) Borrowings (ii) Lease Liabilities (ii) Other financial liabilities (iii) Other financial liabilities (i) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non-current 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  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other  |  |  | 1,000,000,000                           | 000000000000000000000000000000000000000 |  |  |  |
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| (ii) Loans (d) Deferred tax assets (net) (e) Other non-current assets  2. Current assets (a) Inventories (b) Financial Assets (i) Current investments (ii) Trade receivables (iii) Trade receivables (iv) Bank balances other than (iii) above (v) Loans (v) Other financial assets (e) Current tax assets (Net) (d) Other current assets  I. EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity (a) Equity share capital (b) Provisions (c) Deferred Tax Liabilities (ii) Other financial liabilities (iii) Other financial liabilities (ii) Provisions (c) Deferred Tax Liabilities (a) Financial liabilities (iii) Cher financial liabilities (iii) Cher of tax | (i) Investments  | 5  | 33.81                                   | 33.81                                   |  |  |  |
| (e) Other non-current assets   | (ii) Loans   | 6  |   | 202 02-000004                           |  |  |  |
| (e) Other non-current assets   | (d) Deferred tax assets (net)  | 7  | -                                       | ÷                                       |  |  |  |
| 2. Current assets  |  | 8  | 8.47                                    | 8.47                                    |  |  |  |
| (a) Inventories (b) Financial Assets (i) Current Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bansh balances other than (iii) above (iv) Ucans (v) Ucans (vi) Other financial assets (c) Current ax assets (Net) (d) Other current assets  II. EQUITY AND LIABILITIES  A. Equity (a) Equity share capital (b) Other equity  B. LIABILITIES  1. Non-current liabilities (i) Borrowings (i) Lease Liabilities (ii) Other financial liabilities (a) Financial liabilities (b) Provisions (c) Defered Tax Liabilities (d) Other non-current liabilities (i) Borrowings (i) Lease Liabilities (ii) Other non-current liabilities (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total  |  |  | 170.49                                  | 165.38                                  |  |  |  |
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| (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (c) Current tax assets (Net) (d) Other current assets  Total Assets II. EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity  B. LIABILITIES I. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (i) Borrowings (ii) Cher non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (i) Borrowings (ii) Lease Liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises and small enterprises (iv) Other financial liabilities (iv) Other finan |  | 1 1  | -                                       | -                                       |  |  |  |
| (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Other financial assets (c) Current tax assets (Net) (d) Other current assets  Total Assets II. EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity  B. LIABILITIES I. Non-current liabilities (i) Borrowings (ii) Lease Liabilities (ii) Other financial liabilities (i) Borrowings (ii) Lease Liabilities (i) Borrowings (ii) Cash and cash equivalents (i) Borrowings (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (d) Other current liabilities (ii) Other financial liabilities (iv) Other financial liabilities ( |  | 10   | 1,753.68                                | 1,649.06                                |  |  |  |
| (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Other financial assets (c) Current tax assets (Net) (d) Other current assets  Total Assets II. EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity  I. Non-current liabilities (a) Financial liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other ourrent liabilities (ii) Borrowings (iii) Lease Liabilities (iii) Trade payables  Total Outstanding dues of creditors other than microenterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises (iv) Other financial liabilities (iv) Other finan |  | 11   | 161.71                                  | 152.92                                  |  |  |  |
| (v) Loans (vi) Other financial assets (vi) Other current tax assets (Net) (d) Other current assets  15 94.71 80.57 2,457.08 2,264.98  Total Assets  16 EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity  17 1,159.31 1,159.31 1,089.51 978.82 2,248.82 2,138.13  B. LIABILITIES 1. Non-current liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (ii) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non-current liabilities (a) Financial liabilities (ii) Borrowings (ii) Lease Liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial l |  | 12   | 130.64                                  | 114.46                                  |  |  |  |
| (vi) Other financial assets (c) Current tax assets (Net) (d) Other current assets  Total Assets  II. EQUITY AND LIABILITIES  A. Equity (a) Equity share capital (b) Other equity  II. Non-current liabilities (a) Financial liabilities (a) From the financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities (a) Financial liabilities (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterpri |  | 13   | 286.34                                  | 248.79                                  |  |  |  |
| (c) Current tax assets (Net) (d) Other current assets  15 94.71 80.57 2,457.08 2,264.98  Total Assets  II. EQUITY AND LIABILITIES  A. Equity (a) Equity share capital (b) Other equity  II. Double equity  II. LIABILITIES  II. Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Chease Liabilities (ii) Other financial liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax Liabilities (i) Borrowings (ii) Lease Liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax Liabilities (ii) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other current liabilities (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Trade payables Total outstanding dues of creditors other than microenterprises and small enterprises Total outstanding dues of creditors other than microenterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other financia |  | 14   | 9.25                                    | 1.34                                    |  |  |  |
| (d) Other current assets  (d) Other current assets  Total Assets  II. EQUITY AND LIABILITIES  A. Equity  (a) Equity share capital  (b) Other equity  II. Equity share capital  (a) Financial liabilities  (a) Financial liabilities  (ii) Other financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities  (a) Financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities  (a) Financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities  (a) Financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities  (a) Financial liabilities  (a) Financial liabilities  (a) Financial liabilities  (a) Financial liabilities  (b) Other our current liabilities  (a) Financial liabilities  (a) Financial liabilities  (b) Other inancial liabilities  (c) Sorrowings  (ii) Lease Liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterpr | 2  |  | 0.04                                    | 0.17                                    |  |  |  |
| Caption   Capt   |  |  | -                                       | 1=                                      |  |  |  |
| Total Assets   | (d) Other current assets   | 15   |   | 80.57                                   |  |  |  |
| II. EQUITY AND LIABILITIES   |  | 1 1  | 2,457.08                                | 2,264.98                                |  |  |  |
| II. EQUITY AND LIABILITIES   | Total Assets   |  | 2 627 57                                | 2 420 25                                |  |  |  |
| A. Equity (a) Equity share capital (b) Other equity  17 1,159.31 1,089.51 1,089.51 3,78.82 2,248.82 2,138.13  B. LIABILITIES 1. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (ii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities  (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (a) Financial liabilities (i) Borrowings (ii) 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 enterprises and small enterprises enterprises and small enterprises ent |  | 1 1  | 2,027.57                                | 2,430.35                                |  |  |  |
| (a) Equity share capital (b) Other equity  B. LIABILITIES 1. Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities (i) Borrowings (ii) Lease Liabilities (a) Financial liabilities (b) Provisions 19 20.53 3.23 (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities (a) Financial liabilities (i) Borrowings (ii) 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 and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabili |  |  |   |   |  |  |  |
| (b) Other equity   |  | 17   | 1 150 21                                | 1 150 21                                |  |  |  |
| B. LIABILITIES  1. Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease Liabilities  (iii) Other financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities (Net)  (d) Other non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease Liabilities  (a) Financial liabilities  (b) Other ourtent liabilities  (c) Short-term provisions  (d) Current tax liabilities (Net)  2,248.82  2,138.13  2,248.82  2,138.13  2,138.13  2,148.2  2,138.13  2,148.2  2,138.13  2,148.2  2,138.13  2,148.2  2,138.13  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.2  2,148.13  2,149   |  | 17   | 250000000000000000000000000000000000000 | 500,000,000,000,000,000,000             |  |  |  |
| B. LIABILITIES  1. Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease Liabilities  (iii) Other financial liabilities  (b) Provisions  (c) Deferred Tax Liabilities (Net)  (d) Other non-current liabilities  (a) Financial liabilities  (a) Financial liabilities  (ii) Borrowings  (ii) Lease Liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  (iv) Other financial liabilities  (iv) Other financial liabilities  (c) Short-term provisions  (d) Current tax liabilities (Net)  20  21  21  21  22  21.43  29.79  203.08  20  21  21  299.05  203.08  | (o) and equily   | 1 1  |   |   |  |  |  |
| 1. Non-current liabilities  (a) Financial liabilities  (i) Borrowings  (ii) Lease Liabilities  (iii) Other financial liabilities  (b) Provisions  (c) Deferred Tax Liabilites (Net)  (d) Other non-current liabilities  (a) Financial liabilities  (a) Financial liabilities  (a) Financial liabilities  (a) Forowings  (ii) Lease Liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstandial liabilities  (iv) Other financial liabilities  (iv) Other financial liabilities  (c) Short-term provisions  (d) Current tax liabilities (Net)  20  21  21  23  21  29  20  20  20  20  20  20  20  20  20   | B. LIABILITIES   | l ł  | 2,240.02                                | 2,130.13                                |  |  |  |
| (a) Financial liabilities (i) Borrowings (ii)Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilites (Net) (d) Other non-current liabilities  (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii)Lease Liabilities (iii) Trade payables  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 (iv) Other financial liabilities (iv) Other current liabilities (iv) Other cur | 1. Non-current liabilities   | 1 1  |   |   |  |  |  |
| (ii) Lease Liabilities       19       20.53       3.23         (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       79.71       39.17         (a) Financial liabilities       20       79.71       39.17         (ii) Lease Liabilities       20 <td< td=""><td></td><td>II</td><td></td><td></td></td<>   |  | II   |   |   |  |  |  |
| (iii) Other financial liabilities (b) Provisions (c) Deferred Tax Liabilites (Net) (d) Other non-current liabilities  (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (c) Short-term provisions (d) Current tax liabilities (Net)  19 20.53 3.23 79.71 39.17  20 20 21 22 21 21 22 21 24 25 25 20 20 20 20 20 20 20 20 20 20 20 20 20   | (i) Borrowings   | 1 1  | -                                       |   |  |  |  |
| (b) Provisions (c) Deferred Tax Liabilites (Net) (d) Other non-current liabilities  2. Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other current liabilities (c) Short-term provisions (d) Current tax liabilities (Net)  19 20.53 3.23 79.11 20.53 3.23 79.11 20.53 39.17  20 20 21 21 29.55 21 29.05 21 21 22 21.43 27 299.05 253.05   | (ii)Lease Liabilities  | ll   | -                                       |   |  |  |  |
| (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities  2. Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small liabilities (iv) Other financial liabilities (iv) Other financial liabilities (c) Short-term provisions (d) Current tax liabilities (Net)  18 59. | (iii) Other financial liabilities  | 1 1  | -                                       |   |  |  |  |
| (c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities  2. Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Short-term provisions (d) Current tax liabilities (Net)  18 59.11 59.18  | (b) Provisions   | 19   | 20.53                                   | 3.23                                    |  |  |  |
| (d) Other non-current liabilities  2. Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (iv) Other current li | (c) Deferred Tax Liabilites (Net)  |  |   | 1,000,000,000,000                       |  |  |  |
| 2. Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (c) Short-term provisions (d) Current tax liabilities (Net)  20 10 11 19.55 1.47 22 21 19.55 1.47 23 29.05 203.08 23 24 21 299.05 253.05   |  |  | -                                       |   |  |  |  |
| (a) Financial liabilities       1       -<   |  | 1 1  | 79.71                                   | 39.17                                   |  |  |  |
| (i) Borrowings       -       -         (ii) Lease Liabilities       20         Total outstanding dues of micro enterprises and small enterprises       20         Total outstanding dues of creditors other than micro enterprises and small enterprises       -         (iv) Other financial liabilities       21       19.55       1.47         (iv) Other current liabilities       22       21.43       9.79         (b) Other current liabilities       21       195.92       203.08         (c) Short-term provisions       23       -       -         (d) Current tax liabilities (Net)       24       62.15       38.72         299.05       253.05  | 2. Current liabilities   | 1 1  |   |   |  |  |  |
| (ii) Lease Liabilities       20         (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       21       19.55       1.47         (iv) Other financial liabilities       22       21.43       9.79         (b) Other current liabilities       21       195.92       203.08         (c) Short-term provisions       23       -       -         (d) Current tax liabilities (Net)       24       62.15       38.72         299.05       253.05   | (a) Financial liabilities  |  | 1                                       |   |  |  |  |
| (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       21       19.55       1.47         (iv) Other financial liabilities       22       21.43       9.79         (b) Other current liabilities       21       195.92       203.08         (c) Short-term provisions       23       -       -         (d) Current tax liabilities (Net)       24       62.15       38.72         299.05       253.05   | (i) Borrowings   | 1 1  | -                                       |   |  |  |  |
| Total outstanding dues of micro enterprises and small enterprises   Total outstanding dues of creditors other than micro enterprises and small enterprises   21   19.55   1.47   |  | 1 1  |   |   |  |  |  |
| enterprises  |  | 20   |   | - 1                                     |  |  |  |
| Total outstanding dues of creditors other than micro enterprises and small enterprises   21   19.55   1.47   (iv) Other financial liabilities   22   21.43   9.79   (b) Other current liabilities   21   195.92   203.08   (c) Short-term provisions   23   -  |  | 1 1  |   | - 1                                     |  |  |  |
| enterprises and small enterprises       21       19.55       1.47         (iv) Other financial liabilities       22       21.43       9.79         (b) Other current liabilities       21       195.92       203.08         (c) Short-term provisions       23       -       -         (d) Current tax liabilities (Net)       24       62.15       38.72         299.05       253.05  |  |  |   | -                                       |  |  |  |
| (iv) Other financial liabilities       22       21.43       9.79         (b) Other current liabilities       21       195.92       203.08         (c) Short-term provisions       23       -       -         (d) Current tax liabilities (Net)       24       62.15       38.72         299.05       253.05  |  |  |   | - 1                                     |  |  |  |
| (b) Other current liabilities 21 195.92 203.08 (c) Short-term provisions 23 (d) Current tax liabilities (Net) 24 62.15 38.72 299.05 253.05   |  | 21   | 19.55                                   | 1.47                                    |  |  |  |
| (c) Short-term provisions 23 - 24 62.15 38.72 299.05 253.05  |  | 22   | 21.43                                   | 9.79                                    |  |  |  |
| (d) Current tax liabilities (Net) 24 62.15 38.72 299.05 253.05   |  | 21   | 195.92                                  | 203.08                                  |  |  |  |
| 299.05 253.05  |  | 23   | -                                       | ~                                       |  |  |  |
| T-1-1 F  | (d) Current tax liabilities (Net)  | 24   | 62.15                                   | 38.72                                   |  |  |  |
| Total Equity and Liabilities 2,627.57 2,430.35   | *  |  | 299.05                                  | 253.05                                  |  |  |  |
| Ascumo.  | Total Equity and Liabilities   |  |   |   |  |  |  |

For and on behalf of the Board

Hyderabad

V Bala Subramanyar Whole-time director

DIN: 06399503

Place: Hyderabad Date: 04th Nov, 2025 USA



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

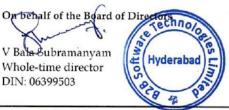
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Lakhs

|      | Particulars   | For the Year Ended |              |  |  |
|------|---|--------------------|--------------|--|--|
|      |   | Sep 30, 2025       | Sep 30, 2024 |  |  |
| A.   |   |                    |              |  |  |
| 1    | Net profit/(loss) before tax  | 110.69             | 130.77       |  |  |
| 1    | Adjustments for:  | -                  |              |  |  |
| 1    | Depreciation  | 5.44               | 6.27         |  |  |
| 1    | Income from Investment - Dividends  | (71.75)            | (61.17)      |  |  |
| 1    | Exchange differences on translation of foreign currency cash  |                    |              |  |  |
|      | and cash equivalents  | (1.97)             | (2.37)       |  |  |
|      |   | 42.41              | 73.51        |  |  |
| 1    | Operating profit before working capital changes   |                    |              |  |  |
| 1    | Adjustments for changes in working capital:   | 142732730          |              |  |  |
| 1    | (Increase)/Decrease in Work in Progress   | (3.04)             | (8.34)       |  |  |
| ı    | (Increase)/Decrease in Accounts Receivables   | (8.79)             | (30.29)      |  |  |
| ı    | (Increase)/Decrease in Loans and Advances   | (7.91)             | (4.34)       |  |  |
| ı    | (Increase)/Decrease in Other Current assets   | (17.37)            | (15.28)      |  |  |
| ı    | (Increase)/Decrease in Other Financial assets   | 0.13               | (4.13)       |  |  |
| ı    | 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  | -                  | -            |  |  |
| ı    | Increase / (Decrease) in Long term provisions   | 20.53              | 7.76         |  |  |
| ı    | Increase / (Decrease) in Current Tax Liabilities Increase / (Decrease) in Other financial liabilities | 23.43              | 25.54        |  |  |
| ı    | Increase / (Decrease) in Other Infancial habilities  Increase / (Decrease) in Deferred tax            | 11.64              | (1.03)       |  |  |
| 1    | increase / (Decrease) in Deferred tax   | 23.24<br>52.78     | 6.94         |  |  |
| 1    | Cash generated from operations  |                    | (15.97)      |  |  |
| ı    | Less: Taxes Paid  | 95.20              | 57.54        |  |  |
| 1    | Net Cash from/(used in) Operating Activities  | 95.20              | 57.54        |  |  |
| B    | Cash Flows from Investing Activities  | 93.20              | 37.34        |  |  |
| 1    | Purchase of Fixed Assets  | (10.56)            | (4.72)       |  |  |
|      | Sale of Fixed Assets  | (10.56)            | (4.73)       |  |  |
| ı    | Purchase of Mutual Funds  | (104.63)           | (121.90)     |  |  |
|      | Sale of Mutual Funds  | (104.03)           | (131.80)     |  |  |
|      | Decrease in Long Term Loans & Advances  |                    |              |  |  |
|      | Income from Investment - Dividends  | 71.75              | 61.17        |  |  |
| l    | (Increase)/Decrease in Other Non-Current assets   | 71.75              | 01.17        |  |  |
| ı    | Net Cash used in Investing Activities   | (43.44)            | (75.37)      |  |  |
| C.   | Cash Flows from Financing Activities  | (10.11)            | (75.57)      |  |  |
|      | Increase/(Decrease) in Secured Loans  |                    |              |  |  |
| l    | Interest paid   | -                  |              |  |  |
|      | Net Cash from/(used in) Financing Activities  |                    |              |  |  |
| D.   | Exchange differences on translation of foreign currency cash  |                    |              |  |  |
| 2000 | and cash equivalents  | 1.97               | 2.37         |  |  |
|      | Net Increase in Cash and Cash equivalents during the year   | 1.97               | 2.37         |  |  |
|      | (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:  | 110.70             | 303.10       |  |  |
|      | Cash and cash equivalents includes  |                    | - 1          |  |  |
|      | Cash on hand  | 0.00               | 0.03         |  |  |
|      | Balances with scheduled banks   | 0.00               | 0.03         |  |  |
|      | In Current accounts   | 130.63             | 88.78        |  |  |
|      | In EEFC accounts  | 0.00               | 0.00         |  |  |
|      | In Fixed Deposit accounts   | 286.34             | 296.37       |  |  |
|      | 4   | 416.98             | 385.18       |  |  |
|      |   | 410.78             | 303.10       |  |  |

Place: Hyderabad Date: 04th Nov, 2025

V Bala Subramanyam Whole-time director DIN: 06399503



USA

# M.V. VIJAYA KUMAR & Co.,

CHARTERED ACCOUNTANTS



#### 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.

Hyderabad: #6-3-609/14/1, Anand Nagar Colony, Khairatabad, Hyderabad - 500 004. Tel: +91 81425 85184.

E-mail: sourabh@mvvk.in

Ongole : H.No. 8-465(4), Nirmal Nagar, Ongole - 523 002. Tel : 9948663067

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: 007890S

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

|     | (All amount in indian Rupees   |              |                               |            |            | ,          | lakhs      |
|-----|--|--------------|-------------------------------|------------|------------|------------|------------|
|     |  | Consolidated |                               |            |            |            |            |
| SI. | Particulars  | C            | Ouarter Ended Half Year Ended |            |            |            |            |
| No  |  | 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       |                               | 622.06     |            | 1,124.88   | 2,413.69   |
|     | Other Income   | 25.43        | 60.39                         | 41.40      |            | 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     |
|     | Exceptional items  | 0.00         | 0.00                          | 0.00       | 0.00       | 0.00       | 0.00       |
|     | Profit before tax (3-4)  | 92.07        | 85.46                         | 68.21      | 177.54     | 185.10     | 325.91     |
| _   | 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     |
|     | Other Comprehensive Income   |              |                               |            |            |            |            |
| _   | Items that will not be reclassified to Profit or (Loss)  | -            | -                             | -          | -          | -          | (31.74)    |
| 9   | Total Comprehensive Income for the period (8+9)<br>(Comprising Profit (Loss) and Other<br>Comprehensive Income for the period) | 63.29        | 65.08                         | 30.69      | 128.36     | 142.61     | 231.74     |
| 10  | Earnigs per Equity Share   |              |                               | 0.54       | 4 44       | 1.00       | 2.27       |
|     | 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)

| Unaudited financial results of B2B c | C          | Quarter Ended                    |       |            | Half Year Ended |            |  |
|--------------------------------------|------------|----------------------------------|-------|------------|-----------------|------------|--|
|                                      | 30-09-2025 | 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                           |       | 741.70     | 756.70          | 1513.64    |  |
|                                      | 80.45      | 79.41                            | 61.20 | 159.86     | 173.26          | 302.92     |  |
| Profit before tax                    | 51.66      | 10000                            | 23.67 | 110.69     | 130.77          | 240.49     |  |
| Profit for the period                | 31.00      | 07.00                            |       |            |                 |            |  |

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 primarly engaged in Information Technology and related services. There is one Geographical reportable

2 segment in terms of IND AS -108 on Segment Reporting issued by the The Institute of Chartered Accountants of India.



CIN: L72200TG1994PLC018351



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 <sup>4</sup> 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

Hyderabac

V Bala Subramanya Whole-time director DIN: 06399503

CIN: L72200TG1994PLC018351



PEOPLE . VALUES . TECHNOLOGIES Consolidated Balance Sheet as at 30 Sep 2025

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated) Lakhs Note AS AT Particulars Sep 30, 2025 Mar 31, 2025 No. I. ASSETS 1. Non-current assets (a) Property, Plant and Equipment 3 28.21 23.09 4 0.01 0.01 (b) Intangible assets (c) Financial Assets (i) Investments 7 100.00 100.00 (ii) Loans (iii) Other financial assets 8 (d) Deferred tax assets (net) 8.47 8.47 (e) Other non-current assets 131.57 136.68 2. Current assets 10 20.70 17.66 (a) Inventories (b) Financial Assets 1.649.06 (i) Current Investments 11 1,753.68 152.92 161.71 12 (ii) Trade receivables 257.11 13 296.63 (iii) Cash and cash equivalents 14 286.34 248.79 (iv) Bank balances other than (iii) above 1.34 15 9.25 (v) Loans 0.17 0.04 (vi) Other financial assets 16 (c) Current tax assets (Net) 94.71 80.57 17 (d) Other current assets 2,407.62 2,623.07 3. Non-current assets held for sale 2,759.76 2 539 19 **Total Assets** II. EQUITY AND LIABILITIES A. Equity 1,159.31 1,159.31 18 (a) Equity share capital 1,221.69 1,087.65 (b) Other equity 2,381.00 2,246.96 B. LIABILITIES 1. Non-current liabilities (a) Financial liabilities (i) Borrowings (ia) Lease Liabilities (ii) Other financial liabilities 3.23 20.53 20 (b) Provisions

2. Current liabilities

(a) Financial liabilities

(c) Deferred tax liability (net) (d) Other non-current 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

(iii) Other financial liabilities

(b) Other current liabilities

(c) Short-term provisions

(d) Current tax liabilities (Net)

**Total Equity and Liabilities** 

For and on behalf of the Board

59.18

79.71

19.55

21.43

195.92

62.15

299.05

2,759.76

35.94

39.17

1.47

9.79

203.08

38.72

253.05

< 2,539.19

Hyderabad V Bala Subramany

Whole-time director

DIN: 06399503

19

17

23

24

Place: Hyderabad Date: 04th Nov, 2025.



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

| (****    | amounts in indian Rupees in Lakins, except share data and where otherwise statedy | For the Year Ended |              |  |
|----------|---|--------------------|--------------|--|
|          | Particulars   | 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        |  |
| l        | Operating profit before working capital changes                                   |                    | - 1          |  |
|          | Adjustments for changes in working capital:                                       |                    |              |  |
| l        | (Increase)/ Decrease in Work in Progress  | (3.04)             | (8.34)       |  |
| l        | (Increase)/Decrease in Accounts Receivables                                       | (8.79)             | (30.29)      |  |
| l        | (Increase)/ Decrease in Loans and Advances  | (7.91)             | (4.34)       |  |
| l        | (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        |  |
| l        | Increase / (Decrease) in Other financial liabilities                              | 11.64              | (1.03)       |  |
|          | (Increase)/ Decrease in Deferred Tax Asset  | 23.24              | 6.94         |  |
| l        |   | 52.78              | (15.97)      |  |
| l        | Cash generated from operations  | 112.87             | 69.38        |  |
| l        | Less: Taxes Paid  |                    |              |  |
|          | Net Cash from/(used in) Operating Activities                                      | 112.87             | 69.38        |  |
| R        | Cash Flows from Investing Activities  |                    |              |  |
| ь.       | Purchase of Fixed Assets  | (10.56)            | (4.73)       |  |
|          | Sale of Fixed Assets  | ` - '              | -            |  |
| ı        | 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        |  |
| 1        | (Increase)/Decrease in Other Non - Current assets                                 | FI                 | -            |  |
|          | Net Cash used in Investing Activities   | (43.44)            | (75.37)      |  |
| _        |   |                    | 7            |  |
| 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             | 7.75               | 2.98         |  |
| ı        | equivalents   | 7.65               | 2.90         |  |
| 1        | Net Increase in Cash and Cash equivalents during the year (A+B+C+D)               | 77.08              | (3.02)       |  |
| 1        | Cash and Cash equivalents at the beginning of the year                            | 505.90             | 516.91       |  |
| ı        | Cash and Cash equivalents at the beginning of the year                            | 582.98             | 513.89       |  |
| $\vdash$ |   |                    |              |  |
|          | Notes:  |                    |              |  |
|          | Cash and cash equivalents includes  | 0.00               | 0.03         |  |
|          | Cash on hand  |                    | -            |  |
| 1        | Balances with scheduled banks   | 296.63             | 217.49       |  |
| 1        | In Current accounts   | 0.00               | 0.00         |  |
|          | In EEFC accounts  | 286.34             | 296.37       |  |
|          | In Fixed Deposit accounts   | 582.98             |              |  |
| $\vdash$ |   | 552.70             |              |  |

of Directors On behalf of the Bog

Hyderabad V Bala Subraman

Whole-time direct 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 I www.b2bsoftech.com

CIN: L72200TG1994PLC018351

USA



USA

#### SEGMENT REPORTING

In Lakhs

|  |             | Quarter Ended |             |             | Half Year Ended |             |  |
|--|-------------|---------------|-------------|-------------|-----------------|-------------|--|
| Particulars                              | 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                          |             |               |             |             |                 | 2.0         |  |
| 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

| Degment resource and a second | Sep 30,2025 | Sep 30,2024 | Mar 31,2025 |  |
|-------------------------------|-------------|-------------|-------------|--|
| Particlulars                  | 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    |  |

Place : Hyderabad Date : 29th Oct, 2025. On behalf of the Board of Directors

V Bala Subramany and Whole-time director DIN: 06399503

CIN: L72200TG1994PLC018351