B2B SOFTWARE
TECHNOLOGIES LTD
PEOPLE . VALUES . TECHNOLOGIES

USA

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

Date- 04th November 2025

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 BALA SUBRAMANYAM
Digitally signed by VANAPALLI BALA SUBRAMANYAM
Date: 2025.11.04 20:13:56 +05'30'

#6-3-1112, 3rd 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

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 +05'30'

**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

Sourabh

M.V. VIJAYA KUMAR & CO. HYD. CAS

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

Place: Hyderabad
Date: November 4, 2025

**B2B SOFTWARE TECHNOLOGIES LTD**

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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 | **Earnigs 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 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.

3 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.

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503

B2B Software Technologies Limited Hyderabad

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**

**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

| Particulars | Note No. | AS AT Sep 30, 2025 | AS AT 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 Liabilites (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 | 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** |
| **Total Equity and Liabilities** | | **2,627.57** | **2,430.35** |

**For and on behalf of the Board**

B2B Software Technologies Limited Hyderabad

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 I **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** | 1.97 | 2.37 |
| 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

B2B Software Technologies Limited Hyderabad

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**

## 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.

M.V. VIJAYA KUMAR & CO. HYD. CAS

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

M.V. VIJAYA KUMAR & Co. HYD. CAS

Place: Hyderabad
Date: November 4, 2025

**B2B SOFTWARE TECHNOLOGIES LTD**
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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 lakhs

| 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 | **Earnigs 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** |

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.

B2B Software Technologies Limited Hyderabad

**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.
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**CIN : L72200TG1994PLC018351**

**B2B SOFTWARE**
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3 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.

By Order of the Board of Directors

Place: Hyderabad
Date : 04th Nov, 2025

V Bala Subramanyam
Whole-time director
DIN: 06399503

B2B Software Technologies Limited
Hyderabad

**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

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 | AS AT 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

B2B Software Technologies Limited Hyderabad

Place : Hyderabad
Date : 04th Nov, 2025.

USA

**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 | For the Year Ended 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

B2B Software Technologies Limited Hyderabad

V Bala 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**

| Particlulars | 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 Subramanyam
Whole-time director
DIN: 06399503

B2B Software Technologies Limited
Hyderabad

Place : Hyderabad
Date : 29th Oct, 2025.