

Date: 13.11.2020

USA

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

Sub: Outcome of Board Meeting of the Company

Dear Sir /Madam,

In compliance to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors held on today i.e. 13<sup>th</sup> November, 2020 at 1.00 p.m., the Board of Directors has inter alia approved and adopted the following matters:

1. Unaudited Financial Results (both Standalone and Consolidated) for the Quarter and Half Year ended 30<sup>th</sup> September, 2020, along with Limited Review Report.
2. The Board of Directors have decided to obtain the approval of members for entering into related party transactions as mentioned below through Postal Ballot Process:
  - a. To Enter into an Agreement with Wholly Owned Foreign Subsidiary Company for Sale of Microsoft Dynamics 365 Software Licenses, providing implementation and after sale services to the probable customers in USA.
  - b. Renewal of Contract with GeniusDoc.INC., USA for a further period of 10 years.

The remaining details relating to the postal ballot opening and closing dates, notice and form would be sent separately.

3. Appointment of Mr. DSM Ram, Proprietor DSMR & Associates, Practicing Company Secretary as scrutinizer for scrutinizing the E-Postal Ballot and Postal Ballot in a fair and transparent manner.

**For B2B Software Technologies Limited**  
  
**Executive Director**  
**(DIN : 06399503)**

4. The Board of Directors have also approved the following revised polices:

- i. Related Party Transactions Policy,
- ii. Materiality Policy,
- iii. Nomination and Remuneration Policy.

USA

The meeting concluded at 3.30 p.m. This is for your information and records.

Thanking You,

For B2B Software Technologies Limited



V Bala Subramanyam  
Executive Director  
DIN: 06399503



Encl:

- a. Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30<sup>th</sup> September, 2020.
- b. Limited Review report on the standalone financial statements.
- c. Limited Review report on the Consolidated financial statements.
- d. Statement of Assets and Liabilities for the half year ended 30<sup>th</sup> September, 2020 (both Standalone and Consolidated)





**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 30<sup>th</sup> September, 2020 (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 13<sup>th</sup> November, 2020, 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 provides 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 30<sup>th</sup> September, 2020 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 Umamaheswara Rao & Co.,  
Chartered Accountants



R R Dakshinamurthy  
Partner  
MRN 211639; FRN: 0044535  
UDIN: 20211639AAA AKH6262  
Place: Hyderabad  
Date: 13<sup>th</sup> November 2020

**OFFICES**

**HYDERABAD**

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**GUDIVADA**

Sivalayam Street, Gourisankarapuram, Gudivada - 521 301. Tel : 08674-242144, E-mail : babusrikar@yahoo.com



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2020  
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

USA

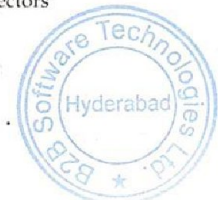
Sl. No	Particulars	Stand Alone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from Operations</b>						
	Revenue from operations	306.23	235.78	309.24	542.01	515.75	1,056.30
	Other Income	19.49	12.55	17.44	32.04	31.61	81.85
	<b>Total Revenue</b>	<b>325.71</b>	<b>248.33</b>	<b>326.68</b>	<b>574.04</b>	<b>547.36</b>	<b>1138.15</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	67.96	38.41	90.66	106.37	128.72	266.14
	c) Changes in Inventory - Work In Progress	(0.52)	(1.51)	1.18	(2.03)	1.03	0.92
	d) Employee Benefits Expense	153.77	148.50	149.25	302.27	290.46	624.19
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	38.45	19.03	32.40	57.48	55.55	128.11
	g) Depreciation and Amortisation Expenses	2.64	2.28	2.64	4.92	4.94	11.10
	<b>Total Expenses</b>	<b>262.30</b>	<b>206.71</b>	<b>276.13</b>	<b>469.01</b>	<b>480.70</b>	<b>1030.46</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>63.41</b>	<b>41.62</b>	<b>50.55</b>	<b>105.03</b>	<b>66.66</b>	<b>107.69</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before extraordinary items and tax (3-4)</b>	<b>63.41</b>	<b>41.62</b>	<b>50.55</b>	<b>105.03</b>	<b>66.66</b>	<b>107.69</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>63.41</b>	<b>41.62</b>	<b>50.55</b>	<b>105.03</b>	<b>66.66</b>	<b>107.69</b>
<b>8</b>	<b>Tax Expense / (Income)</b>						
	Current tax	14.38	10.64	8.80	25.02	10.71	23.84
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>49.03</b>	<b>30.99</b>	<b>41.75</b>	<b>80.01</b>	<b>55.95</b>	<b>83.85</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	35.61
<b>11</b>	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>49.03</b>	<b>30.99</b>	<b>41.75</b>	<b>80.01</b>	<b>55.95</b>	<b>119.46</b>
<b>12</b>	<b>Earnings per Equity Share</b>						
	a) Basic and diluted Earning Per Share	0.42	0.27	0.36	0.69	0.48	0.72

- The above results for the quarter ended September 30, 2020 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on November 13, 2020.
- The Company is primarily engaged in Information Technology and related services. There is one Geographical reportable segment in terms of IND AS-108 on Segment Reporting issued by the The Institute of Chartered Accountants of India.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting standards) rules 2015 as amended by Companies (Indian Accounting standards) (amendment) rules 2016. These financial results (including for all the periods presented) have been prepared in accordance with the recognition and measurement principles in IND AS 34 - "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above results for the quarter ended June 30, 2020 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.
- Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad  
Date : 13-11-2020

By Order of the Board of Directors

V Bala Subramanyam  
Executive Director  
DIN: 06399503



**Registered Office :** # 6-3-1112, 3rd & 4th Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana State. INDIA. Phone : +91 - 40 - 23372522, 5926. Fax : +91 - 40 - 23322385.

Email : info@b2bsofttech.com | [www.b2bsofttech.com](http://www.b2bsofttech.com)

Corporate Identity Number : L72200TG1994PLC018351



**B2B SOFTWARE TECHNOLOGIES LIMITED**  
**Balance Sheet as at 30 September 2020**

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

USA

Particulars	Note No.	(Rs. Lakhs)	
		AS AT	
		Sept 30, 2020	Mar 31, 2020
<b>I. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Property, Plant and Equipment	3	18.50	20.07
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets			
(i) Investments	5	33.81	33.81
(ii) Loans	6	60.00	60.00
(iii) Other financial assets			
(d) Deferred tax assets (net)			
(e) Other non-current assets	7	7.87	7.87
		<b>120.19</b>	<b>121.75</b>
<b>2. Current assets</b>			
(a) Inventories	8	5.04	3.01
(b) Financial Assets			
(i) Current Investments	9	886.41	715.48
(ii) Trade receivables	10	115.98	121.65
(iii) Cash and cash equivalents	11	153.79	177.99
(iv) Bank balances other than (iii) above	12	86.64	102.75
(v) Loans	13	4.29	1.16
(vi) Other financial assets		-	-
(c) Current tax assets (Net)		-	-
(d) Other current assets	14	62.44	69.97
		<b>1,314.60</b>	<b>1,192.01</b>
<b>3. Non-current assets held for sale</b>			
		-	-
<b>Total Assets</b>		<b>1,434.79</b>	<b>1,313.76</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>			
(a) Equity share capital	15	1,159.31	1,159.31
(b) Other equity		(61.07)	(141.08)
		<b>1,098.24</b>	<b>1,018.23</b>
<b>B. LIABILITIES</b>			
<b>1. Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Other non-current liabilities		-	-
		-	-
<b>2. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade payables	16	29.51	54.68
(iii) Other financial liabilities			
(b) Other current liabilities	17	121.25	103.21
(c) Short-term provisions	18	185.79	137.63
(d) Current tax liabilities (Net)			
		<b>336.55</b>	<b>295.53</b>
<b>Total Equity and Liabilities</b>		<b>1,434.79</b>	<b>1,313.76</b>

By Order of the Board of Directors

Place : Hyderabad  
 Date : 13-11-2020

V. Bala Subramanyam  
 Executive Director  
 DIN : 06399503



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Email : info@b2bsofttech.com | [www.b2bsofttech.com](http://www.b2bsofttech.com)

Corporate Identity Number : L72200TG1994PLC018351





# B2B SOFTWARE TECHNOLOGIES LIMITED

Cash Flow Statement for the quarter ended Sept 30, 2020

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

USA

Particulars	(Rs. Lakhs)	
	For the Year Ended	
	Sept 30, 2020	Sept 30, 2019
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	105.03	66.65
Adjustments for :	-	-
Depreciation	4.92	4.94
Income from Investment - Dividends	(32.53)	(26.56)
Exchange differences on translation of foreign currency cash and cash equivalents	3.87	0.42
Loss on Sale of Fixed Assets	-	-
	81.29	45.46
<b>Operating profit before working capital changes</b>		
<b>Adjustments for changes in working capital :</b>		
(Increase)/Decrease in Work in Progress	(2.03)	1.03
(Increase)/Decrease in Accounts Receivables	5.67	5.54
(Increase)/Decrease in Loans and Advances	(3.14)	(5.90)
(Increase)/Decrease in Other Current assets	7.53	(13.87)
Increase / (Decrease) in Trade and Other Payables	(25.17)	10.51
Increase / (Decrease) in Other Current Liabilities	18.04	25.09
Increase / (Decrease) in Short term provisions	48.15	12.12
	49.05	34.54
<b>Cash generated from operations</b>	130.34	79.99
Less: Taxes Paid	25.02	10.71
<b>Net Cash from/(used in) Operating Activities</b>	105.32	69.28
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(3.35)	(3.29)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(170.93)	(26.56)
Sale of Mutual Funds	-	-
Income from Investment - Dividends	32.53	-
Decrease in Long Term Loans & Advances	-	-
(Increase)/Decrease in Other Non-Current assets	-	(0.40)
Investment in FD's	16.11	(30.01)
Loss on Sale of Fixed Assets	-	26.56
<b>Net Cash used in Investing Activities</b>	(125.64)	(33.69)
<b>C. Cash Flows from Financing Activities</b>		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
<b>Net Cash from/(used in) Financing Activities</b>	-	-
<b>D. Exchange differences on translation of foreign currency cash and cash equivalents</b>		
	(3.87)	(0.42)
<b>Net Increase in Cash and Cash equivalents during the year (A+B+C+D)</b>	(24.19)	35.16
Cash and Cash equivalents at the beginning of the year	177.99	40.32
<b>Cash and Cash equivalents at the end of the year</b>	154.00	75.00

By Order of the Board of Directors

V.Bala Sabramanyam  
Executive Director  
DIN : 06399503



Place : Hyderabad  
Date : 13-11-2020

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Corporate Identity Number : 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 30<sup>th</sup> September, 2020, 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, have 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 includes 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.



**OFFICES  
HYDERABAD**

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**GUDIVADA**

Sivalayam Street. Gourisankarapuram, Gudivada - 521 301, Tel : 08674-242144, E-mail : babusrikar@yahoo.com



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.61,09,732 as at 30<sup>th</sup> September 2020 and total revenues of Rs. 82,70,746 and total net profit after tax of Rs.(3,00,575) for the period ended 30<sup>th</sup> September 2020 and for the period from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> September 2020, respectively as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs.(3,00,575) for the period ended 30<sup>th</sup> September 2020. These interim financial statements/financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management. Our conclusion on the Statement is not modified in respect of the above matters.

For Umamaheswara Rao & Co.,  
Chartered Accountants



RR Dakshinamurthy

Partner

Membership No. 211639

FRN: 004453S

Place: Hyderabad

UDIN: 20211639AAAAKJ2342

Date: 13<sup>th</sup> November 2020





**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2020**  
 (All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

USA

Sl. No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	305.67	319.05	382.23	624.72	678.66	1,385.55
	Other Income	19.49	12.55	17.44	32.04	31.61	81.85
	<b>Total Revenue</b>	<b>325.15</b>	<b>331.60</b>	<b>399.67</b>	<b>656.75</b>	<b>710.27</b>	<b>1467.40</b>
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	67.96	38.41	90.66	106.37	128.72	266.14
	c) Changes in Inventory - Work In Progress	(0.52)	(1.51)	1.18	(2.03)	1.03	0.92
	d) Employee Benefits Expense	153.65	222.85	214.16	376.50	438.47	921.06
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	43.54	25.43	38.53	68.97	68.54	153.57
	g) Depreciation and Amortisation Expenses	2.64	2.28	2.64	4.92	4.94	11.10
	<b>Total Expenses</b>	<b>267.27</b>	<b>287.47</b>	<b>347.17</b>	<b>554.73</b>	<b>641.70</b>	<b>1352.79</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>57.89</b>	<b>44.13</b>	<b>52.50</b>	<b>102.03</b>	<b>68.56</b>	<b>114.61</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before extraordinary items and tax (3-4)</b>	<b>57.89</b>	<b>44.13</b>	<b>52.50</b>	<b>102.03</b>	<b>68.56</b>	<b>114.61</b>
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax (5-6)</b>	<b>57.89</b>	<b>44.13</b>	<b>52.50</b>	<b>102.03</b>	<b>68.56</b>	<b>114.61</b>
8	Tax Expense / (Income)						
	Current tax	14.13	10.64	8.80	24.77	10.71	23.84
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/(Loss) for the period (7-8)</b>	<b>43.75</b>	<b>33.50</b>	<b>43.70</b>	<b>77.26</b>	<b>57.85</b>	<b>90.77</b>
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	35.61
11	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>43.75</b>	<b>33.50</b>	<b>43.70</b>	<b>77.26</b>	<b>57.85</b>	<b>126.37</b>
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.38	0.29	0.38	0.67	0.50	0.78

1 The above results for the quarter ended September 30, 2020 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on November 13, 2020.

2

The Company is primarily engaged in Information Technology and related services. There are two Geographical reportable segments India and USA. Segment report in terms of IND AS -108 on Segment Reporting issued by the The Institute of Chartered Accountants of India is enclosed.

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 September 30, 2020 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  
 Executive Director  
 DIN: 06399503



Place: Hyderabad  
 Date : 13-11-2020

**Registered Office : # 6-3-1112, 3rd & 4th Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana State. INDIA. Phone : +91 - 40 - 23372522, 5926. Fax : +91 - 40 - 23322385.**

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**B2B SOFTWARE  
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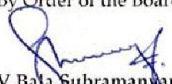
B2B SOFTWARE TECHNOLOGIES LIMITED

Consolidated Balance Sheet as at 30 September 2020

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

Particulars	Note No.	(Rs. Lakhs)	
		AS AT	
		Sept 30, 2020	March 30, 2020
<b>I. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Property, Plant and Equipment	3	18.50	20.07
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets			
(i) Investments	5	-	-
(ii) Loans	6	60.00	60.00
(iii) Other financial assets			
(d) Deferred tax assets (net)			
(e) Other non-current assets	7	7.87	7.87
		<b>86.38</b>	<b>87.94</b>
<b>2. Current assets</b>			
(a) Inventories	8	5.04	3.01
(b) Financial Assets			
(i) Current Investments	9	886.41	715.48
(ii) Trade receivables	10	115.98	121.65
(iii) Cash and cash equivalents	11	214.89	240.93
(iv) Bank balances other than (iii) above	12	86.64	102.75
(v) Loans	13	4.29	1.16
(vi) Other financial assets			
(c) Current tax assets (Net)			
(d) Other current assets	14	62.44	69.97
		<b>1,375.70</b>	<b>1,254.95</b>
<b>3. Non-current assets held for sale</b>		-	-
<b>Total Assets</b>		<b>1,462.07</b>	<b>1,342.89</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>			
(a) Equity share capital	15	1,159.31	1,159.31
(b) Other equity		(33.53)	(111.95)
		<b>1,125.78</b>	<b>1,047.36</b>
<b>B. LIABILITIES</b>			
<b>1. Non-current liabilities</b>			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Other non-current liabilities		-	-
		-	-
<b>2. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade payables	16	29.51	54.68
(iii) Other financial liabilities			
(b) Other current liabilities	17	121.25	103.21
(c) Short-term provisions	18	185.54	137.63
(d) Current tax liabilities (Net)			
		<b>336.30</b>	<b>295.53</b>
<b>Total Equity and Liabilities</b>		<b>1,462.07</b>	<b>1,342.89</b>

By Order of the Board of Directors

  
V. Bala Subramaniam  
Executive Director  
DIN : 06399503



Place : Hyderabad  
Date : 13-11-2020

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USA

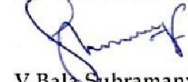


**B2B SOFTWARE TECHNOLOGIES LIMITED**  
**Consolidated Cash Flow Statement for the Half year ended Sept 30, 2020**  
(All amounts in Indian Rupees, except share data and where otherwise stated)

USA

Particulars	(Rs. Lakhs)	
	For the Year Ended	
	Sept 30, 2020	Sept 30, 2019
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	102.03	66.65
Adjustments for :		
Depreciation	4.92	4.94
Income from Investment - Dividends	(32.53)	(26.56)
Exchange differences on translation of foreign currency cash and cash equivalents	3.87	0.42
Loss on Sale of Fixed Assets	-	-
	78.29	45.46
<b>Operating profit before working capital changes</b>		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(2.03)	1.03
(Increase)/Decrease in Accounts Receivables	5.67	5.54
(Increase)/Decrease in Loans and Advances	(3.14)	(5.90)
(Increase)/Decrease in Other Current assets	7.53	(13.87)
Increase / (Decrease) in Trade and Other Payables	(25.17)	10.51
Increase / (Decrease) in Other Current Liabilities	18.04	25.09
Increase / (Decrease) in Short term provisions	47.90	12.12
	48.79	34.54
<b>Cash generated from operations</b>	127.08	79.99
Less: Taxes Paid	24.77	10.71
<b>Net Cash from/(used in) Operating Activities</b>	<b>102.31</b>	<b>69.28</b>
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(3.35)	(3.29)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(170.93)	(26.56)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
(Increase)/Decrease in Other Non-Current assets	-	(0.40)
Investment in FD's	16.11	(30.01)
Income from Investment - Dividends	32.53	26.56
<b>Net Cash used in Investing Activities</b>	<b>(125.64)</b>	<b>(33.69)</b>
<b>C. Cash Flows from Financing Activities</b>		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
<b>Net Cash from/(used in) Financing Activities</b>	<b>-</b>	<b>-</b>
<b>D. Exchange differences on translation of foreign currency cash and cash equivalents</b>		
	(2.72)	(0.42)
<b>Net Increase in Cash and Cash equivalents during the year (A+B+C+D)</b>	<b>(26.04)</b>	<b>35.16</b>
Cash and Cash equivalents at the beginning of the year	240.93	40.32
<b>Cash and Cash equivalents at the end of the year</b>	<b>215.00</b>	<b>75.00</b>

By Order of the Board of Directors

  
**V. Bala Subramanyam**  
Executive Director  
DIN : 06399503



Place : Hyderabad  
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# B2B SOFTWARE TECHNOLOGIES LIMITED

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## SEGMENT REPORTING

(Rs. Lakhs)

Particulars	For the Half Year Ended	
	30-09-2020	30-09-2019
	<i>Unaudited</i>	<i>Unaudited</i>
<b>Segment Revenue</b>		
a) India	542.01	515.75
b) USA	82.71	162.91
<b>Total</b>	<b>624.72</b>	<b>678.66</b>
Less : Inter segment revenues	-	-
<b>Net Segment Revenue</b>	<b>624.72</b>	<b>678.66</b>
<b>Segment Results before tax and interest</b>		
a) India	80.94	35.04
b) USA	-10.95	1.92
c) Other Income	32.04	31.61
<b>Total</b>	<b>102.03</b>	<b>68.57</b>
Less : Interest Expenses	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-
<b>Total Profit/(Loss) Before Tax</b>	<b>102.03</b>	<b>68.57</b>

USA

### Segment Assets and Liabilities

Particulars	For the Half year ended	
	30-09-2020	30-09-2019
	<i>Unaudited</i>	<i>Unaudited</i>
<b>Assets</b>		
1. India	1,400.98	1,200.36
2. USA	61.10	54.19
<b>Total</b>	<b>1,462.07</b>	<b>1,254.55</b>
<b>Liabilities</b>		
1. India	1,434.79	1,234.17
2. USA	27.29	20.38
<b>Total</b>	<b>1,462.07</b>	<b>1,254.55</b>

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