

12.11.2018

USA

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

Dear Sir

Sub: Unaudited Financial Results for the Quarter and Half Year ended 30th
September 2018

Please find enclosed the copy of the Unaudited Financial Result for the Quarter and Half Year ended 30th September 2018 approved and taken record by the Board of Directors of the Company in their meeting held on 12th November 2018. The meeting commenced at 12.00 p. m. and concluded at 01.45 p. m.

This is for your information and records.

Thanking you

For B2B Software Technologies Limited



V Bala Subramanyam
Executive Director
DIN: 06399503



- Encl: 1) Unaudited Financial Results for the Quarter and Half Year ended 30th
September 2018.
2) Limited Review Report on Unaudited Financial Results for the Half Year
ended 30th September 2018

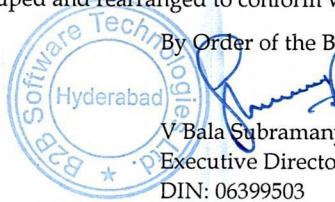
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2018
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

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Sl. No	Particulars	(Rs. In lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		Unaudited	unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	229.54	185.84	192.00	415.38	397.77	770.99
	Other Income	12.61	8.70	11.73	21.31	22.83	43.89
	Total Revenue (I+II)	242.15	194.54	203.73	436.69	420.60	814.88
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	43.78	34.06	13.74	77.84	45.02	62.57
	c) Changes in Inventory of work in progress	0.62	(1.01)	(0.35)	(0.39)	0.21	0.84
	d) Employee Benefits Expense Finance cost	150.08	135.65	122.85	285.73	231.78	537.85
	e) Finance cost	24.46	26.21	31.67	50.67	58.09	103.11
	f) Depreciation and Amortisation Expenses	2.66	2.38	2.84	5.03	5.46	12.07
	Total Expenses	221.60	197.28	170.75	418.88	340.56	716.45
3	Profit/(Loss) before exceptional items and tax (1-2)	20.55	-2.74	32.98	17.81	80.04	98.44
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	20.55	- 2.74	32.98	17.81	80.04	98.44
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	20.55	(2.74)	32.98	17.81	80.04	98.44
8	Tax Expense / (Income)						
	Current tax	3.27	0.12	13.37	3.39	26.32	36.51
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) for the period (7-8)	17.28	(2.86)	19.61	14.42	53.72	61.93
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	23.72
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	17.28	(2.86)	19.61	14.42	53.72	85.65
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.15	(0.02)	0.17	0.12	0.46	0.74

- The above results for the quarter ended September 30, 2018 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on November 12, 2018.
- The Company is primarily engaged in Information Technology and related services. There are no other reportable segments 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 30 September 2018 have been subjected to "limited review" 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

Place: Hyderabad
Date :12th November, 2018

By Order of the Board of Directors

 V Bala Subramanyam
 Executive Director
 DIN: 06399503



B2B SOFTWARE TECHNOLOGIES LIMITED
Condensed Balance Sheet as at 30 September 2018
(All amounts in Indian Rupees, except share data and where otherwise stated)

(Rs. In lakhs)

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Particulars	Note No.	AS AT	
		September 30, 2018	March 31, 2018
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	20.38	21.98
(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	7.47	7.47
		121.67	123.28
2. Current assets			
(a) Inventories	8	3.71	3.33
(b) Financial Assets			
(i) Current Investments	9	655.85	613.35
(ii) Trade receivables	10	103.00	100.09
(iii) Cash and cash equivalents	11	29.81	27.36
(iv) Bank balances other than (ii) above	12	141.36	128.59
(v) Loans	13	4.98	1.38
(vi) Other financial assets			
(c) Current tax assets (Net)			
(d) Other current assets	14	86.14	69.67
		1,024.86	943.77
3. Non-current assets held for sale			
Total Assets		1,146.53	1,067.05
II. Equity and Liabilities			
A. Equity			
(a) Equity share capital		1,159.31	1,159.31
(b) Other equity		(304.13)	(318.54)
		855.18	840.77
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions			
(c) Other non-current liabilities		-	-
		-	-
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade payables	15	40.97	15.55
(iii) Other financial liabilities			
(b) Other current liabilities			
(c) Short-term provisions	16	117.45	88.37
(d) Current tax liabilities (Net)	17	132.93	122.36
		291.34	226.28
Total Equity and Liabilities		1,146.53	1,067.05

For B2B Software Technologies Limited


Executive Director



LIMITED REVIEW REPORT

On Unaudited financial results of B2B Software Technologies Limited for the period ended 30th September 2018 pursuant to Clause 33 of the Listing Agreement

Review Report to
The Board of Directors
B2B Software Technologies Limited
Hyderabad

We have reviewed the accompanying statement of unaudited financial results of **B2B Software Technologies Limited** for the period ended 30th September 2018 prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 12, 2018. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information* performed by the Independent Auditor of the Entity, issued by 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 30th September 2018 in accordance with recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting", specified under section 133 of Companies Act, 2013 read with Rule 4 of Companies (Indian Accounting Standards) Rules, 2015 and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Agreement and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

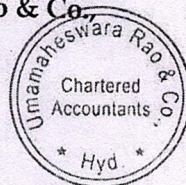
For Umamaheswara Rao & Co.
Chartered Accountants

R. R. Dakshinamurthy
Partner

ICAI MRN: 211639; FRN: 004453S

Place: Hyderabad

Date: November 12, 2018



OFFICES

- HYDERABAD** : Flat No. 5-H, 'D' Block, 8-3-324, Krishna Apartments, Yellareddyguda Lane, Ameerpet x Roads, Hyderabad - 500 073
Tel : 040- 23751833, 23751823, e-mail : ucohyd@umrcas.com
- GUNTUR** : D.No. 3-26-2, Plot No. B1-59, 1st Lane, Ravindra Nagar, New Pattabhipuram, Guntur - 522 006,
Tel : 0863- 2355986, 2241392, Fax : 2354524, E-mail : ucognt@yahoo.co.in
- VISAKHAPATNAM** : 47-3-36, 5th Floor, Tribhuvanam, Dwarakanagar, Visakhapatnam - 530 016. Tel : 0891-2748236, E-mail : ucovsp@yahoo.co.in
- TIRUPATI** : No. 4, 2nd Floor, Beside A.P. Tourism Office, Sri Devi Complex, Tilak Road, Tirupati - 517 501, E-mail : ucotpty@gmail.com
- GUDIVADA** : Sivalayam Street, Gourisankarapuram, Gudivada - 521 301, Tel : 08674-242144, E-mail : babusrikar@yahoo.com