B2B SOFTWARE
TECHNOLOGIES LTD
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To,
The General Manager,
Department of Corporate Relations
BSE Limited
Sir Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400001

11th November, 2022

USA

Sub: Outcome of Board Meeting held on 11" November, 2022
Ref: B2B Software Technologies Limited, Stock Code: 531268

With reference to the captioned subject, we hereby herewith inform that the Board of Directors in their meeting held today i.e., 11th November, 2022 made the following decisions:

1. Approved the unaudited financial results (both Standalone and Consolidated) for the quarter and half year ended 30th September, 2022.

2. Resignation of Ms. Jyothi Mantri (Membership Number A53222) the post Company Secretary and Compliance Officer of the Company w.e.f 11th November 2022 due to her personal reasons (copy of the resignation letter enclosed as annexure), The Board has accepted her resignation and has relived her from the responsibilities w.e.f. 11th Nov, 2022.

3. Based on recommendation of Nomination and Remuneration committee, the Board of directors in their meeting held on 11th November, 2022 appointed Ms Prabhat Bhamini (Membership Number 69644) as the Company Secretary and Compliance Officer of the Company w.e.f 14th November, 2022 under section 203 of Companies Act 2013 and under Regulation 6 of the SEBI (listing obligation and disclosure requirements) Regulation, due 2015 and Regulation 9 (3) of SEBI (prohibition of Insider Trading) regulation, 2015.

4. Taken note of the limited review report issued by M/s Jawahar & Associates, Chartered Accountants on the standalone and consolidated unaudited financial results of the Company for the quarter and half year ended 30" September, 2022.

Details under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read along SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Change in Company Secretary & Compliance Officer of the Company:

Sr. No.	Details of events that need to be provided	Details of Change	
		Ms. Jyothi	Ms. Prabhat Bhamini
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation	Appointment
2	Date of appointment / cessation	11th November, 2022	11th November, 2022

#6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad – 500 082. Telangana. INDIA, Phone: +91-40-23372522, 5926 Fax: +91-40-2332 2385
Email: info@b2bsoftech.com **www.b2bsoftech.com**

Corporate Identity Number: L72200TG1994PLC018351

	Brief profile (in case of appointment)	NA	Ms. Bhamini is a qualified Company Secretary. She has worked in firm having work area of companies law, FEMA, Trademark. In her last role she was an assistant Company Secretary of Diligiya Corporate Law Advisors LLP, Hyderabad.
4	Disclosure of relationships between directors (in case of appointment of a director)	NA	NA

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The Meeting commenced at 3:30 pm and concluded at 5:30 pm

Kindly take note of the same and oblige.

Thanking you

Your Faithfully
FOR B2B SOFTWARE TECHNOLOGIES LIMITED

bala subramanyam vanapalli
Digitally signed by bala subramanyam vanapalli
Date: 2022.11.11 17:36:31 +05'30'

BALA SUBRAMANYAM VANAPALLY
Executive Director
(DIN: 06399503)

Encl:

(i) Unaudited Financial Results Standalone & Consolidated for the Quarter and half year ended 30'' September, 2022 along with the Limited Review Report.
(ii) Resignation Letter of Ms. Jyothi Mantri.
(iii) Consent of Ms. Prabhat Bhamini for appointment as a Company Secretary and Compliance Officer.

JAWAHAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE: C-5, Skylark Apartments
3-6-309, Basheer Bagh, Hyderabad – 500 029.
Ph: 2322 5734, 2322 1497, 2322 6965, 2322 2280
E-mail: jawaharandassociates@gmail.com

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 30th September, 2022 (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 11th November, 2022, 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 30th September, 2022 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 Jawahar & Associates.
Chartered Accountants
CHANDRAMOULES WARA RAO MADAPATI
Digitally signed by CHANDRAMOULESWARA RAO MADAPATI
Date: 2022.11.11 17:24:11 +05'30'
M. Chandramouleswara Rao
Partner
Membership No: 024608
FRN: 001281S
UDIN: 22024608BCVXXW1141
Place: Hyderabad
Date: 11 November 2022

Branches :
*** VISAKAHPATNAM** : Flat No. 1, First Floor, AVR Enclave, Dondaparthy T.S.N. Colony, Visakhapatnam – 530 016
Ph. : 0891 – 256 5094, 256 4423, E-mail : dsvgopikrishna@yahoo.co.in
*** ANAKAPALLI** : Door No. 1-3-34/1, Old Current Office Street, Gandhinagar, Anakapalli – 531 001.
Ph. : 08924 – 224 082, E-mail : paritipcrao@yahoo.com

B2B SOFTWARE TECHNOLOGIES LTD
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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2022
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

Sl. No	Particulars	Stand Alone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
1	Income from Operations						
	Revenue from operations	374.47	247.54	357.18	622.01	683.99	1,455.30
	Other Income	27.34	1.65	18.27	28.99	37.05	56.80
	Total Revenue	**401.81**	**249.19**	**375.45**	**651.00**	**721.04**	**1512.10**
2	**Expenses**						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	119.72	39.39	72.42	159.11	137.68	330.49
	c) Changes in Inventory - Work In Progress	2.37	(3.11)	(3.72)	(0.74)	(1.62)	(1.23)
	d) Employee Benefits Expense	189.12	178.75	181.57	367.87	355.78	707.36
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	30.22	23.01	31.37	53.23	57.83	128.55
	g) Depreciation and Amortisation Expenses	2.00	1.18	1.89	3.18	3.42	7.24
	Total Expenses	**343.43**	**239.22**	**283.53**	**582.65**	**553.09**	**1172.42**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	58.38	9.97	91.92	68.35	167.95	339.69
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit before extraordinary items and tax (3-4)**	58.38	9.97	91.92	68.35	167.95	339.69
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	58.38	9.97	91.92	68.35	167.95	339.69
8	**Tax Expense / (Income)**						
	Current tax	17.92	4.16	30.82	22.08	49.68	77.60
	Earlier year taxes						17.72
	Deferred tax	0.46	(3.26)	0.19	(2.80)	(3.42)	(5.38)
9	**Profit/(Loss) for the period (7-8)**	39.99	9.07	60.91	49.06	121.69	249.75
10	**Other Comprehensive Income**						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	36.99
11	**Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**	39.99	9.07	60.91	49.06	121.69	286.74
12	**Earnigs per Equity Share**						
	a) Basic and diluted Earning Per Share	0.35	0.08	0.53	0.42	1.05	2.16

1 The above results for the quarter ended Sep 30, 2022 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Nov 11, 2022.

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, 2022 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

B2B Software Technologies Limited Hyderabad

V Bala Subramanyam
Executive Director
DIN: 06399503

Place: Hyderabad
Date : 11th Nov, 2022.

6-3-1112, 3rd ... 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@b2bsoftech.com I **www.b2bsoftech.com**

Corporate Identity Number : L72200TG1994PLC018351

USA

Balance Sheet as at 30th September 2022

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

Particulars	Note No.	AS AT	
		Sep 30, 2022	Sep 30, 2021
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	18.89	13.27
(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)	7	8.18	3.42
(e) Other non-current assets	8	7.47	7.47
		128.36	**117.98**
2. Current assets			
(a) Inventories	9	8.85	8.50
(b) Financial Assets		-	-
(i) Current Investments	10	1,212.73	1,096.99
(ii) Trade receivables	11	100.90	126.91
(iii) Cash and cash equivalents	12	121.86	81.68
(iv) Bank balances other than (iii) above	13	176.43	92.98
(v) Loans	14	3.96	4.59
(vi) Other financial assets		-	-
(c) Current tax assets (Net)		-	-
(d) Other current assets	15	78.25	75.21
		1,702.98	1,486.85
3.Non-current assets held for sale		-	-
Total Assets		**1,831.34**	**1,604.83**
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	16	1,159.31	1,159.31
(b) Other equity		421.57	207.46
		1,580.88	**1,366.77**
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	17	-	38.72
(c) Deferred tax liability (net)		-	
(d) Other non-current liabilities		-	-
		-	**38.72**
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	18	34.91	2.38
(iii) Other financial liabilities		-	-
(b) Other current liabilities	19	150.87	140.73
(c) Short-term provisions	20	64.68	56.23
(d) Current tax liabilities (Net)		-	-
		250.46	**199.34**
Total Equity and Liabilities		**1,831.34**	**1,604.83**

For and on behalf of the Board

B2B Software Technologies Limited Hyderabad

Place: Hyderabad
Date : 11th Nov, 2022.

V.Bala Subramanyam
Executive Director
DIN : 06399503

USA

Cash Flow Statement for the quarter ended September 30, 2022

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

Particulars	For the Year Ended	
	Sep 30, 2022	Sep 30, 2021
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	49.06	121.69
Adjustments for :	-	-
Depreciation	3.18	3.42
Income from Investment - Dividends	(23.35)	(35.30)
Exchange differences on translation of foreign currency cash and cash equivalents	(1.46)	1.60
	27.43	91.41
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(0.74)	(1.62)
(Increase)/Decrease in Accounts Receivables	58.80	10.49
(Increase)/Decrease in Loans and Advances	(2.29)	(3.14)
(Increase)/Decrease in Other Current assets	(0.23)	(4.33)
Increase / (Decrease) in Trade and Other Payables	12.40	(63.41)
Increase / (Decrease) in Other Current Liabilities	16.10	19.84
Increase / (Decrease) in Short term provisions	26.08	38.55
Increase / (Decrease) in Long term provisions	-	27.96
Increase / (Decrease) in Deferred tax	(2.80)	(3.42)
	107.32	20.91
Cash generated from operations	134.75	112.32
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	**134.75**	**112.32**
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.39)	(2.90)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(93.98)	(122.90)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	23.35	35.30
(Increase)/Decrease in Other Non-Current assets	-	0.06
Net Cash used in Investing Activities	**(81.01)**	**(90.44)**
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	1.46	(1.60)
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	55.19	20.28
Cash and Cash equivalents at the beginning of the year	243.09	154.37
Cash and Cash equivalents at the end of the year	**298.28**	**174.66**

On behalf of the Board of Directors

B2B Software Technologies Limited Hyderabad

V.Bala Subramanyam
Executive Director
DIN: 06399503

Place: Hyderabad
Date : 11th Nov, 2022.

JAWAHAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE: C-5, Skylark Apartments
3-6-309, Basheer Bagh, Hyderabad – 500 029.
Ph: 2322 5734, 2322 1497, 2322 6965, 2322 2280
E-mail: jawaharandassociates@gmail.com

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 30th September, 2022, 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

Branches :
*** VISAKAHPATNAM** : Flat No. 1, First Floor, AVR Enclave, Dondaparthy T.S.N. Colony, Visakhapatnam – 530 016
Ph. : 0891 – 256 5094, 256 4423, E-mail : dsvgopikrishna@yahoo.co.in
*** ANAKAPALLI** : Door No. 1-3-34/1, Old Current Office Street, Gandhinagar, Anakapalli – 531 001.
Ph. : 08924 – 224 082, E-mail : paritipcrao@yahoo.com

JAWAHAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE: C-5, Skylark Apartments
3-6-309, Basheer Bagh, Hyderabad – 500 029.
Ph: 2322 5734, 2322 1497, 2322 6965, 2322 2280
E-mail: jawaharandassociates@gmail.com

5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
   Our conclusion on the Statement is not modified in respect of the above matters.
6. We did not review the interim financial statements of a subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs.1,40,57,947 as at 30th September, 2022 and total revenues of Rs. 29,179,054 and total net profit after tax of Rs. 6,41,899 for the quarter ended 30th September 2022 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.46,41,899 for the period ended 30th September, 2022. Our conclusion on the Statement is not modified in respect of the above matters.

For Jawahar & Associates.
Chartered Accountants

CHANDRAMOULESWARA RAO MADAPATI
Digitally signed by CHANDRAMOULESWARA RAO MADAPATI
Date: 2022.11.11 17:23:38 +05'30'

M. Chandramouleswara Rao
Partner
Membership No: 024608
FRN: 001281S
UDIN: 22024608BCVZUR3668
Place: Hyderabad
Date: 11 November 2022

B2B SOFTWARE TECHNOLOGIES LTD

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2022

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

Sl. No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
1	Income from Operations						
	Revenue from operations	509.78	404.02	479.69	913.80	917.59	1,990.51
	Other Income	27.34	1.65	18.27	28.99	37.05	56.80
	Total Revenue	**537.12**	**405.67**	**497.96**	**942.79**	**954.64**	**2047.32**
2	**Expenses**						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	119.72	39.39	72.42	159.11	137.68	330.49
	c) Changes in Inventory - Work In Progress	2.37	(3.11)	(3.72)	(0.74)	(1.62)	(1.23)
	d) Employee Benefits Expense	263.87	283.48	273.90	547.35	530.30	1,081.59
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	89.01	70.10	56.66	159.11	107.74	271.93
	g) Depreciation and Amortisation Expenses	2.01	1.18	1.89	3.18	3.42	7.24
	Total Expenses	**476.98**	**391.04**	**401.15**	**868.02**	**777.53**	**1690.03**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	60.14	14.63	96.81	74.76	177.12	357.29
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit before extraordinary items and tax (3-4)**	60.14	14.63	96.81	74.76	177.12	357.29
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	60.14	14.63	96.81	74.76	177.12	357.29
8	**Tax Expense / (Income)**						
	Current tax	17.92	4.16	30.82	22.08	49.68	77.60
	Earlier year taxes	-	-	-	-	-	17.72
	Deferred tax	0.46	(3.26)	0.19	(2.80)	(3.42)	(5.38)
9	**Profit/(Loss) for the period (7-8)**	41.76	13.73	65.80	55.48	130.86	267.35
10	**Other Comprehensive Income**						
	Items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	36.99
11	**Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**	41.76	13.73	65.80	55.48	130.86	304.34
12	**Earnigs per Equity Share**						
	a) Basic and diluted Earning Per Share	0.36	0.12	0.57	0.48	1.13	2.31

1 The above results for the quarter ended Sep 30, 2022 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Nov 11, 2022.

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, 2022 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

B2B Software Technologies Limited Hyderabad

Place: Hyderabad
Date : 11th Nov, 2022.

6-3-1112, 3rd 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@b2bsoftech.com I **www.b2bsoftech.com**

Corporate Identity Number : L72200TG1994PLC018351

USA

Consolidated Balance Sheet as at 30 Sep 202

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

Particulars	Note No.	AS AT	
		Sep 30, 2022	Sep 30, 2021
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	18.89	13.27
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets		-	-
(i) Investments		-	-
(ii) Loans	5	60.00	60.00
(iii) Other financial assets		-	-
(d) Deferred tax assets (net)	6	8.18	3.42
(e) Other non-current assets	7	7.47	7.47
		94.55	**84.16**
2. Current assets			
(a) Inventories	8	8.85	8.50
(b) Financial Assets		-	-
(i) Current Investments	9	1,212.73	1,096.99
(ii) Trade receivables	10	149.73	126.91
(iii) Cash and cash equivalents	11	213.60	155.48
(iv) Bank balances other than (iii) above	12	176.43	92.98
(v) Loans	13	3.96	4.59
(vi) Other financial assets		-	-
(c) Current tax assets (Net)		-	-
(d) Other current assets	14	78.25	75.21
		1,843.56	**1,560.66**
3.Non-current assets held for sale		-	-
Total Assets		**1,938.11**	**1,644.82**
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	15	1,159.31	1,159.31
(b) Other equity		484.39	247.45
		1,643.70	**1,406.76**
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	16	-	38.72
(c) Deferred tax liability (net)		-	-
(d) Other non-current liabilities		-	-
		-	**38.72**
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	17	78.86	2.38
(iii) Other financial liabilities		-	-
(b) Other current liabilities	18	150.87	140.73
(c) Short-term provisions	19	64.68	56.23
(d) Current tax liabilities (Net)		-	-
		294.40	**199.34**
Total Equity and Liabilities		**1,938.11**	**1,644.82**

For and on behalf of the Board

B2B Software Technologies Limited Hyderabad

Place : Hyderabad
Date : 11th Nov, 2022.

V.Bala Subramanyam
Executive Director
DIN : 06399503

USA

Consolidated Cash Flow Statement for the quarter ended Sep 30, 2022

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

Particulars	For the Year Ended	
	Sep 30, 2022	Sep 30, 2021
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	55.48	130.86
Adjustments for :	-	-
Depreciation	3.18	3.42
Income from Investment - Dividends	(23.35)	(35.30)
Exchange differences on translation of foreign currency cash and cash equivalents	(1.46)	1.60
	33.85	100.58
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(0.74)	(1.62)
(Increase)/Decrease in Accounts Receivables	9.97	10.49
(Increase)/Decrease in Loans and Advances	(2.29)	(3.14)
(Increase)/Decrease in Other Current assets	(0.23)	(4.33)
Increase / (Decrease) in Trade and Other Payables	56.34	(63.41)
Increase / (Decrease) in Other Current Liabilities	16.10	19.84
Increase / (Decrease) in Short term provisions	26.08	38.55
Increase / (Decrease) in Long term provisions	-	27.96
(Increase)/Decrease in Deferred Tax Asset	(2.80)	(3.42)
	102.44	20.91
Cash generated from operations	136.28	121.49
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	**136.28**	**121.49**
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.39)	(2.90)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(93.98)	(122.90)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	23.35	35.30
(Increase)/Decrease in Other Non - Current assets	-	0.06
Net Cash used in Investing Activities	**(81.01)**	**(90.44)**
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	7.63	(1.01)
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	62.90	30.04
Cash and Cash equivalents at the beginning of the year	327.13	218.42
Cash and Cash equivalents at the end of the year	**390.03**	**248.46**

On behalf of the Board of Directors

Place : Hyderabad
Date : 11th Nov, 2022.

V.Bala Subramanyam
Executive Director
DIN: 06399503

B2B Software Technologies Limited Hyderabad

USA

SEGMENT REPORTING

In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep 30,2022	June 30,2022	Sep 30,2021	Sep 30,2022	Sep 30,2021	March 31,2022
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
Segment Revenue						
a) India	374.47	247.54	357.18	622.01	683.98	1,455.30
b) USA	135.31	156.48	122.51	291.79	233.60	535.21
Total	**509.78**	**404.02**	**479.69**	**913.80**	**917.58**	**1,990.51**
Less : Inter segment revenues	-	-	-	-	-	-
Net Segment Revenue	**509.78**	**404.02**	**479.69**	**913.80**	**917.58**	**1,990.51**
Segment Results before tax and interest						
a) India	31.03	8.33	69.37	39.36	130.90	282.88
b) USA	1.77	4.65	9.17	6.41	9.17	17.60
c) Other Income	27.34	1.65	18.27	28.99	37.05	56.80
Total	**60.14**	**14.63**	**96.81**	**74.76**	**177.12**	**357.28**
Less : Interest Expenses	-	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-	-
Total Profit/(Loss) Before Tax	**60.14**	**14.63**	**96.81**	**74.76**	**177.12**	**357.28**

Segment Assets and Liabilities

In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep 30,2022	June 30,2022	Sep 30,2021	Sep 30,2022	Sep 30,2021	March 31,2022
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
Segment Assets						
a) India	1,833.52	1,708.41	1,571.02	1,833.52	1,571.02	1,693.89
b) USA	104.59	69.08	73.80	104.59	73.80	84.04
Total	**1,938.11**	**1,777.49**	**1,644.82**	**1,938.11**	**1,644.82**	**1,777.93**
Segment Liabilities						
a) India	1,833.52	1,708.41	1,571.02	1,833.52	1,571.02	1,693.89
b) USA	104.59	69.08	73.80	104.59	73.80	84.04
Total	**1,938.11**	**1,777.49**	**1,644.82**	**1,938.11**	**1,644.82**	**1,777.93**

By Order of the Board of Directors

V Bala Subramanyam
Executive Director
DIN: 06399503

B2B Software Technologies Limited Hyderabad

Place : Hyderabad
Date : 11th November, 2022.

JYOTHI MANTRI

Date: 07.09.2022

To,
The Board of Directors,
B2B SOFTWARE TECHNOLOGIES LIMITED
6-3-1112, AVR Towers, 3rd Floor,
Begumpet, Behind West Side showroom,
Near Somajiguda Circle, Hyderabad TG 500016 IN

Sub: Resignation from the Post of Company Secretary and Compliance Officer of the Company.

Dear Sir/Madam

I hereby tender my resignation from the post of Company Secretary and Compliance officer of **B2B SOFTWARE TECHNOLOGIES LIMITED** because of Personal Reasons.

lam grateful to the management for giving me the opportunity to work in your esteemed organization.

Kindly acknowledge the receipt of the resignation letter, I will be serving notice period for 2 months and my effective date of Resignation would be **07.11.2022.**

Thanking You.

Regards

Jyothi

Jyothi Mantri
M.No: A53222

Form DIR-2

Consent to act as a Company Secretary of Company

[Pursuant to Section 170(2) and 203(1) of Companies Act 2013]

To
The Board of Directors,
B2B SOFTWARE TECHNOLOGIES LIMITED
Address 6-3-1112, Avr Towers, 3rd Floor, Begumpet, Behind West Sideshowroom, Near Somajiguda Circle, Hyderabad, Telanagana- 500016, India.

Subject: Consent to act as Whole Time Company Secretary

I, Prabhat Bhamini, hereby give my consent to act as Company Secretary of " B2B SOFTWARE TECHNOLOGIES LIMITED, according to Section 170(2) and 203(1) of the Companies Act, 2013 and certify that I am not interested in any way in any of the Company(s)/Body Corporate(s)/firm(s) or any other Entity/Association of Individuals.

1	Membership Number (DIN):	A69644
2	Name (in full):	Prabhat Bhamini
3	Father's Name (in full):	Tarun Kumar Prabhat
4	Address:	8-13-13/1, P. no-7, TNGO's colony, Mailardevpally, Kattedan-500077.
5	E-mail id:	bhamini_prabhat@rediffmail.com
6	Mobile no.	7280066412
7	Income-tax PAN	FLJPP1748B
8	Occupation:	Professional
9	Date of Birth:	14.01.1996
10	Nationality:	India

11	No. of companies in which I am already a Director and out of such companies the names of the companies in which I am a Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager	NIL
12	Particulars of membership No. and Certificate of practice No. if the applicant is a member of any professional Institute. Specifically, state NIL if none.	Membership Number- A69644 Name of Institute- ICSI

Declaration

I declare that I have not been convicted of any offence in connection with the promotion, formation or management of any Company or LLP and have not been found guilty of any fraud or misfeasance or any breach of duty to any Company under this Act or any previous company law.

Date: 04th November, 2022
Place: Hyderabad

Bhamini

Prabhat Bhamini