



To

29<sup>th</sup> October, 2021

USA

The General Manager,  
Department of Corporate Relations  
BSE Limited  
Sir Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400001

Sir,

Sub: Outcome of Board Meeting held on 29<sup>th</sup> October, 2021  
Ref: B2B Software Technologies Limited, Stock Code: 531268

Pursuant to the regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors in their meeting held on 29<sup>th</sup> October, 2021 has considered and approved interalia the following:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year Ended 30<sup>th</sup> September, 2021.
2. Took note of the limited review report on the Unaudited Standalone and Consolidated Financial Results issued by the Statutory Auditors.
3. Appointment of M/s. DSMR & Associates, Prop. Mr. D S M Ram, Practicing Company Secretary as Secretarial Auditor for FY 2021-22.

The meeting commenced at 3.45 PM and concluded at 4.45 PM.

Kindly take note of the same and oblige

Thanking you

Yours faithfully  
For B2B SOFTWARE TECHNOLOGIES LIMITED

BALA SUBRAMANYAM VANAPALLI  
Executive Director  
(DIN: 06399503)



Encl: (i) unaudited Financial Results Standalone & Consolidated for the Quarter and half year ended 30<sup>th</sup> September, 2021 along with the Limited Review Report.

**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, 2021 (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 29<sup>th</sup> October, 2021, 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, 2021 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: 004453S  
UDIN: 21211639AAAAPU8612  
Place: Hyderabad



**OFFICES  
HYDERABAD**

Date: 29<sup>th</sup> October, 2021

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

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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





**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2021**  
(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
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	357.18	326.81	306.23	683.98	542.01	1,149.69
	Other Income	18.27	18.78	19.49	37.05	32.04	91.25
	<b>Total Revenue</b>	<b>375.45</b>	<b>345.59</b>	<b>325.72</b>	<b>721.04</b>	<b>574.05</b>	<b>1240.94</b>
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	72.42	65.26	67.96	137.68	106.37	274.07
	c) Changes in Inventory - Work In Progress	(3.72)	2.10	(0.52)	(1.62)	(2.03)	(3.86)
	d) Employee Benefits Expense	181.57	174.21	153.77	355.78	302.27	630.18
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	31.37	26.46	38.45	57.83	57.48	101.49
	g) Depreciation and Amortisation Expenses	1.89	1.53	2.64	3.42	4.92	10.12
	<b>Total Expenses</b>	<b>283.53</b>	<b>269.56</b>	<b>262.30</b>	<b>553.09</b>	<b>469.01</b>	<b>1012.00</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>91.92</b>	<b>76.03</b>	<b>63.42</b>	<b>167.95</b>	<b>105.04</b>	<b>228.94</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>91.92</b>	<b>76.03</b>	<b>63.42</b>	<b>167.95</b>	<b>105.04</b>	<b>228.94</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>91.92</b>	<b>76.03</b>	<b>63.42</b>	<b>167.95</b>	<b>105.04</b>	<b>228.94</b>
8	<b>Tax Expense / (Income)</b>						
	Current tax	30.82	18.86	14.38	49.68	25.02	43.55
	Deferred tax	0.19	(3.61)	0.00	(3.42)	0.00	0.00
9	<b>Profit/(Loss) for the period (7-8)</b>	<b>60.91</b>	<b>60.78</b>	<b>49.04</b>	<b>121.69</b>	<b>80.02</b>	<b>185.39</b>
10	<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	41.47
11	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>60.91</b>	<b>60.78</b>	<b>49.04</b>	<b>121.69</b>	<b>80.02</b>	<b>226.86</b>
12	<b>Earnings per Equity Share</b>						
	a) Basic and diluted Earning Per Share	0.53	0.52	0.42	1.05	0.69	1.60

1 The above results for the quarter ended Sep 30, 2021 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Oct 29, 2021.

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.

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, 2021 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 : 29th Oct, 2021.



**B2B SOFTWARE TECHNOLOGIES LIMITED**

**Standalone Balance Sheet as at 30th September 2021**

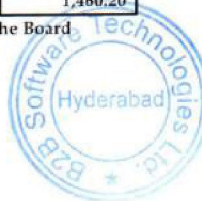
(All amounts in Indian Rupees, except share data and where otherwise stated)

Particulars	Note No.	AS AT	
		Sep 30, 2021	Mar 31, 2021
<b>I. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Property, Plant and Equipment	3	13.27	13.78
(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	3.42	-
(e) Other non-current assets	8	7.47	7.53
		<b>117.98</b>	<b>115.13</b>
<b>2. Current assets</b>			
(a) Inventories	9	8.50	6.88
(b) Financial Assets			
(i) Current Investments	10	1,096.99	974.09
(ii) Trade receivables	11	126.91	137.40
(iii) Cash and cash equivalents	12	81.68	50.23
(iv) Bank balances other than (iii) above	13	92.98	104.15
(v) Loans	14	4.59	1.45
(vi) Other financial assets		-	-
(c) Current tax assets (Net)		-	-
(d) Other current assets	15	75.21	70.88
		<b>1,486.86</b>	<b>1,345.08</b>
<b>3. Non-current assets held for sale</b>		-	-
<b>Total Assets</b>		<b>1,604.83</b>	<b>1,460.20</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>			
(a) Equity share capital	16	1,159.31	1,159.31
(b) Other equity		207.46	85.77
		<b>1,366.77</b>	<b>1,245.08</b>
<b>B. LIABILITIES</b>			
<b>1. Non-current liabilities</b>			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	17	38.72	10.76
(c) Deferred tax liability (net)		-	-
(d) Other non-current liabilities		-	-
		<b>38.72</b>	<b>10.76</b>
<b>2. Current liabilities</b>			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables	18	2.38	65.80
(iii) Other financial liabilities		-	-
(b) Other current liabilities	19	140.73	120.89
(c) Short-term provisions	20	56.23	17.67
(d) Current tax liabilities (Net)		-	-
		<b>199.34</b>	<b>204.36</b>
<b>Total Equity and Liabilities</b>		<b>1,604.83</b>	<b>1,460.20</b>

For and on behalf of the Board

V. Bala Subramanyam  
Executive Director  
DIN : 06399503

Place: Hyderabad  
Date : 29th Oct, 2021.







**B2B SOFTWARE TECHNOLOGIES LIMITED**

**Standalone Cash Flow Statement for the quarter ended September 30, 2021**

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

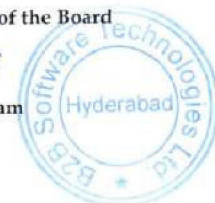
USA

Particulars	For the Year Ended	
	Sep 30, 2021	Sep 30, 2020
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	121.69	105.03
<b>Adjustments for :</b>		
Depreciation	3.42	4.92
Income from Investment - Dividends	(35.30)	(32.53)
Exchange differences on translation of foreign currency cash and cash equivalents	1.60	3.87
	91.41	81.29
<b>Operating profit before working capital changes</b>		
<b>Adjustments for changes in working capital :</b>		
(Increase)/Decrease in Work in Progress	(1.62)	(2.03)
(Increase)/Decrease in Accounts Receivables	10.49	5.67
(Increase)/Decrease in Loans and Advances	(3.14)	(3.14)
(Increase)/Decrease in Other Current assets	(4.33)	7.53
Increase / (Decrease) in Trade and Other Payables	(63.41)	(25.17)
Increase / (Decrease) in Other Current Liabilities	19.84	18.04
Increase / (Decrease) in Short term provisions	38.55	162.27
Increase / (Decrease) in Long term provisions	27.96	(114.11)
Increase / (Decrease) in Deferred tax	(3.42)	-
	20.91	49.06
<b>Cash generated from operations</b>	112.32	130.35
Less: Taxes Paid	-	25.02
<b>Net Cash from/(used in) Operating Activities</b>	<b>112.32</b>	<b>105.33</b>
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(2.90)	(3.35)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(122.90)	(170.93)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	35.30	32.53
(Increase)/Decrease in Other Non-Current assets	0.06	-
<b>Net Cash used in Investing Activities</b>	<b>(90.44)</b>	<b>(141.75)</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>		
	(1.60)	(3.87)
<b>Net Increase in Cash and Cash equivalents during the year (A+B+C+D)</b>	<b>20.28</b>	<b>(40.31)</b>
Cash and Cash equivalents at the beginning of the year	154.37	280.74
<b>Cash and Cash equivalents at the end of the year</b>	<b>174.66</b>	<b>240.43</b>

Place: Hyderabad  
Date : 29th Oct, 2021.

For and on behalf of the Board

V.Bala Subramanyam  
Executive Director  
DIN : 06399503



**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, 2021, 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

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Tel : 0863- 2355986, 2241392, Fax : 2354524, E-mail : ucognt@yahoo.co.in**VISAKHAPATNAM**

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**TIRUPATI**

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**GUDIVADA**

Sivalayam Street, Gourisankarapuram, Gudivada - 521 301, Tel : 08674-242144 E-mail : babusrikar@yahoo.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. 73,80,109 as at 30<sup>th</sup> September, 2021 and total revenues of Rs. 2,33,60,130 and total net profit after tax of Rs. 9,16,850 for the quarter ended 30<sup>th</sup> September, 2021 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. 9,16,850 for the period ended 30<sup>th</sup> September, 2021. 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: 21211639AAAAPV6111

Date: 29<sup>th</sup> October, 2021.



**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2021**  
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

Sl. No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	479.69	437.90	305.67	917.59	624.72	1,490.01
	Other Income	18.27	18.78	19.49	37.05	32.04	91.25
	<b>Total Revenue</b>	<b>497.96</b>	<b>456.68</b>	<b>325.16</b>	<b>954.64</b>	<b>656.76</b>	<b>1581.25</b>
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	72.42	65.26	67.96	137.68	106.37	274.07
	c) Changes in Inventory - Work In Progress	(3.72)	2.10	(0.52)	(1.62)	(2.03)	(3.86)
	d) Employee Benefits Expense	273.90	256.40	162.15	530.30	385.00	936.39
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	56.66	51.08	35.04	107.74	60.47	132.89
	g) Depreciation and Amortisation Expenses	1.89	1.53	2.64	3.42	4.92	10.12
	<b>Total Expenses</b>	<b>401.15</b>	<b>376.37</b>	<b>267.27</b>	<b>777.52</b>	<b>554.73</b>	<b>1349.60</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>96.81</b>	<b>80.31</b>	<b>57.89</b>	<b>177.12</b>	<b>102.03</b>	<b>231.65</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>96.81</b>	<b>80.31</b>	<b>57.89</b>	<b>177.12</b>	<b>102.03</b>	<b>231.65</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>96.81</b>	<b>80.31</b>	<b>57.89</b>	<b>177.12</b>	<b>102.03</b>	<b>231.65</b>
8	Tax Expense / (Income)						
	Current tax	30.82	18.86	14.13	49.68	24.77	43.55
	Deferred tax	0.19	(3.61)	0.00	(3.42)	0.00	0.00
9	<b>Profit/(Loss) for the period (7-8)</b>	<b>65.80</b>	<b>65.06</b>	<b>43.76</b>	<b>130.86</b>	<b>77.26</b>	<b>188.10</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	41.47
11	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>65.80</b>	<b>65.06</b>	<b>43.76</b>	<b>130.86</b>	<b>77.26</b>	<b>229.57</b>
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.57	0.56	0.38	1.13	0.67	1.62

1 The above results for the quarter ended Sep 30, 2021 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Oct 29, 2021.

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.

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, 2021 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 : 29th Oct, 2021.





**B2B SOFTWARE TECHNOLOGIES LIMITED**

**Consolidated Balance Sheet as at 30 Sep 2021**

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

USA

Particulars	Note No.	AS AT	
		Sep 30, 2021	Mar 31, 2021
<b>I. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Property, Plant and Equipment	3	13.27	13.79
(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)	7	3.42	-
(e) Other non-current assets	8	7.47	7.53
		<b>84.17</b>	<b>81.33</b>
<b>2. Current assets</b>			
(a) Inventories	9	8.50	6.88
(b) Financial Assets			
(i) Current Investments	10	1,096.99	974.09
(ii) Trade receivables	11	126.91	137.40
(iii) Cash and cash equivalents	12	155.48	114.28
(iv) Bank balances other than (iii) above	13	92.98	104.15
(v) Loans	14	4.59	1.45
(vi) Other financial assets		-	-
(c) Current tax assets (Net)		-	-
(d) Other current assets	15	75.21	70.88
		<b>1,560.66</b>	<b>1,409.13</b>
<b>3. Non-current assets held for sale</b>		-	-
<b>Total Assets</b>		<b>1,644.82</b>	<b>1,490.44</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>			
(a) Equity share capital	16	1,159.31	1,159.31
(b) Other equity		247.45	116.01
		<b>1,406.76</b>	<b>1,275.32</b>
<b>B. LIABILITIES</b>			
<b>1. Non-current liabilities</b>			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	17	38.72	10.76
(c) Deferred tax liability (net)		-	-
(d) Other non-current liabilities		-	-
		<b>38.72</b>	<b>10.76</b>
<b>2. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	18	2.38	65.80
(iii) Other financial liabilities		-	-
(b) Other current liabilities	19	140.73	120.89
(c) Short-term provisions	20	56.23	17.67
(d) Current tax liabilities (Net)		-	-
		<b>199.34</b>	<b>204.36</b>
<b>Total Equity and Liabilities</b>		<b>1,644.82</b>	<b>1,490.44</b>

For and on behalf of the Board

V. Bala Subramanyam  
Executive Director  
DIN : 06399503

Place : Hyderabad

Date : 29th October, 2021.





**B2B SOFTWARE TECHNOLOGIES LIMITED**

**Cash Flow Statement for the quarter ended Sep 30, 2021**

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

Particulars	For the Year Ended	
	Sep 30, 2021	Sep 30, 2020
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	130.86	102.03
Adjustments for :	-	-
Depreciation	3.42	4.92
Income from Investment - Dividends	(35.30)	(32.53)
Exchange differences on translation of foreign currency cash and cash equivalents	1.60	3.87
	100.58	78.29
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(1.62)	(2.03)
(Increase)/Decrease in Accounts Receivables	10.49	5.67
(Increase)/Decrease in Loans and Advances	(3.14)	(3.14)
(Increase)/Decrease in Other Current assets	(4.33)	7.53
Increase / (Decrease) in Trade and Other Payables	(63.41)	(25.17)
Increase / (Decrease) in Other Current Liabilities	19.84	18.04
Increase / (Decrease) in Short term provisions	38.55	162.02
Increase / (Decrease) in Long term provisions	27.96	(114.11)
(Increase)/Decrease in Deferred Tax Asset	(3.42)	-
	20.92	48.81
Cash generated from operations	121.50	127.10
Less: Taxes Paid	-	24.77
Net Cash from/(used in) Operating Activities	121.50	102.33
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(2.90)	(3.35)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds	(122.90)	(170.93)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	-	-
Income from Investment - Dividends	35.30	32.53
(Increase)/Decrease in Other Non - Current assets	0.06	-
Net Cash used in Investing Activities	(90.44)	(141.75)
<b>C. Cash Flows from Financing Activities</b>		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
Net Cash from/(used in) Financing Activities	-	-
<b>D. Exchange differences on translation of foreign currency cash and cash equivalents</b>		
	(1.01)	(2.72)
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	30.04	(42.16)
Cash and Cash equivalents at the beginning of the year	218.42	343.69
Cash and Cash equivalents at the end of the year	248.46	301.53

On behalf of the Board of Directors

V.Bala Subramanyam  
Executive Director  
DIN: 06399503



Place : Hyderabad

Date : 29th October, 2021.





SEGMENT REPORTING					
Particulars	Quarter Ended		Half Year Ended		Year Ended
	Sep 30,2021	March 31,2021	Sep 30,2021	Sep 30,2020	March 31,2021
	Unaudited	Audited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>					
a) India	357.18	325.75	683.98	542.01	1,149.69
b) USA	122.52	94.13	233.60	82.71	340.32
<b>Total</b>	<b>479.70</b>	<b>419.88</b>	<b>917.58</b>	<b>624.72</b>	<b>1,490.01</b>
Less : Inter segment revenues		-			-
<b>Net Segment Revenue</b>	<b>479.70</b>	<b>419.88</b>	<b>917.58</b>	<b>624.72</b>	<b>1,490.01</b>
<b>Segment Results before tax and interest</b>					
a) India	73.65	33.62	130.90	80.94	137.69
b) USA	4.89	0.16	9.17	(10.95)	2.72
c) Other Income	18.27	9.27	37.05	32.04	91.25
<b>Total</b>	<b>96.81</b>	<b>43.05</b>	<b>177.12</b>	<b>102.03</b>	<b>231.66</b>
Less : Interest Expenses	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-
<b>Total Profit/(Loss) Before Tax</b>	<b>96.81</b>	<b>43.05</b>	<b>177.12</b>	<b>102.03</b>	<b>231.66</b>

Segment Assets and Liabilities					
Particulars	Quarter Ended		Half Year Ended		Year Ended
	Sep 30,2021	March 31,2021	Sep 30,2021	Sep 30,2020	March 31,2021
	Unaudited	Audited	Unaudited	Unaudited	Audited
<b>Segment Assets</b>					
a) India	1,571.02	1,426.39	1,571.02	1,400.98	1,426.39
b) USA	73.80	64.05	73.80	61.10	64.05
<b>Total</b>	<b>1,644.82</b>	<b>1,490.44</b>	<b>1,644.82</b>	<b>1,462.08</b>	<b>1,490.44</b>
<b>Segment Liabilities</b>					
a) India	1,571.02	1,426.39	1,571.02	1,400.98	1,426.39
b) USA	73.80	64.05	73.80	61.10	64.05
<b>Total</b>	<b>1,644.82</b>	<b>1,490.44</b>	<b>1,644.82</b>	<b>1,462.08</b>	<b>1,490.44</b>

By Order of the Board of Directors

V Bala Subramanyam  
Executive Director  
DIN: 06399503



Place : Hyderabad  
Date : 29th October, 2021.