

Date- 03rd November 2023

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

Sir.

Sub: Outcome of Board Meeting held on 03[™] November 2023

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., 03rd November 2023 made the following decisions:

- Approved the unaudited financial results (standalone and consolidated) for the quarter and half year ended 30th September 2023.
- 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 30th September 2023.

The meeting commenced at 3.30 p.m. and concluded at 5:30 p.m.

Kindly take note of the same and oblige.

Thanking you,

Yours Paithfully
For B2B SOFTWARE TECHNOLOGIES LIMITED

PRABHAT Digitally signed by

BHAMINI Date 2823,11.03

PRABHAT BHAMINI

Company Secretary & Compliance officer Membership Number- A69664.

Encl:

 Unaudited Financial Results Standalone & Consolidated for the quarter and half year ended 30th September 2023 along with the Limited Review Report.

#8-3-1112, 3* Floor, AVR Towers, Behind Westside Showroom, Near Somejgude Circle, Begumpet, Hydarabad – 500 082. Telangaras, NDIA, Phone: +91-40-23372522, 5925 Fax +91-40-2332 2385 Email: Info@B2basefach.com www.2bbsoftech.com

Corporate Identity Number: L72200TG1994PLC018351

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 unaudified financial results of RIB Software. Technologies Limited for the period ended 30th September, 2002 thereinstare referred to an "statement," been provided by the Company pursuant to the requirement of Regulations 3x of the SIBI (Listing, Obligations and Dictiousus Requirements) Regulations, 3X5, as amounded from time to time. This Statement submitted is the reported by the Company's Management and approved by the Board of Directors. Our responsibility is to toke a reward on the Statement submitted.

This statement is the responsibility of the Company's Management and has been approved by the Exard of Directors at its meeting had on 3th Nomether, 2023, has been propased in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34' Interim Financial Reporting (*ThM. 58' 34') posterible under Section 138 of the Companies Act, 2021 as a amender, even with relevant unless toused thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial attempts has deep our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SSE) 2400 * Review of Interior Ensouried Information Forigined by the Interior England Auditor of the English's, tossed by the Institute of Chartered Accountaints of India. This strandard requires that we plan and perform the review to obtain moderate searcase as to whether the financial statements are free of instead in institutents. A review is limited primarily to impairies of company personnel and analytical procedures applied to financial data and an audit episions.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unausafied frameati results, presented for the period one ded 30° September, 2023 in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed with information required to be disclosed in terms of Regulation, 30° the RESII (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains axer material misotatement.

For Jawahar and Associates, Chartered Accountants FRN: 0012815

MADANT SUPPLY STATES OF ST

M. Chandramouleswara Rao Partner

Membership No. 024608 Place: Hyderabad UDIN: 23024608BGZGNY4094 Date: 3rt November, 2023

Branches:

- * VISAKAHPATNAM :

 * ANAKAPALLI
- Flat No. 1, First Floor, AVR Enclave, Dondaparity T.S.N. Colony, Visashapatnam 530 016 Ph.: 0881 – 256 5094, 256 4423, E-mail : <u>dayapolerishne@velhoo.co.in</u> Door No. 1-3-341, Old Current Office Street, Gandhinagar, Anakapalli – 531 001. Ph.: 08924 – 224 082, E-mail : partificprand/syshoo.com



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2023

(All amount in Indian Runners Lakbs, except share data and where otherwise stated)

SI:		Stand Alone 150						
No		Ouarter Ended			Half Year Ended		Year Ended	
				30-09-2022	30-09-2023	30-09-2022	31-03-2023	
		Unswitted	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations					-		
	Revenue from operations	343.29	262.96	374.47	606.25	622.01	1,340.00	
	Other Income	29.01	33.14	27.34	62.15	28.99	74.95	
	Total Revenue	372.30	296.10	401.81	668.40	651.00	1415.0	
2	Expenses							
	a) Cost of Materials Consumed		-	-		-		
	b) Purchase of Software products	104.17	41.76	119.72	145.93	159.11	326.59	
	c) Changes in Inventory - Work In Progress	(2.95)	(0.74)	2.37	(3.69)	(0.74)	(3.16	
	d) Employee Benefits Expense	206.37	207.51	189.12	413.87	367.87	709.23	
	e) Finance Costs	-	-				-	
	f) Administration & other Expenses	33.32	22.25	30.22	55.57	53.23	113.93	
	g) Depreciation and Amortisation Expenses	3.75	3.52	2.00	7.27	3.18	11.09	
	Total Expenses	344.66	274.30	343.43	618.96	582.65	1157,69	
	Profit/(Loss) before exceptional items and tax (1-2)	27.64	21.80	58.38	49,44	68.35	257.33	
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
5	Profit before tax (3-4)	27.64	21.80	58.38	49.44	68.35	257.33	
6	Tax Expense / (Income)							
	Current tax	(3.22)	6.89	17.92	3.67	22.08	42.75	
	Earlier year taxes	(2.44)	-		(2.44)	0.00	(8.71	
	Deferred tax	6.06	6.64	0.46	12.70	(2.80)	(3.76	
7	Profit/(Loss) for the period (5-6)	27.24	8.27	39,99	35.50	49.05	227.05	
	Other Comprehensive Income						-	
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(11.05	
- 1	Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	27.24	8.27	39.99	35.50	49.06	215.99	
10	Earnigs per Equity Share							
-1	a) Basic and diluted Earning Per Share	0.24	0.07	0.35	0.31	0.42	1.96	

1 The above results for the quarter ended Sep 30, 2023 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on Nov 03, 2023.

2 The Company is primarly engaged in Information Technology and related services. There is one Geographical reportable segment in terms of IND AS-185 on Segment Reporting issued by the The Institute of Chartered Accountants for 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) raise 2015 as amended by Companies (Indian Accounting, standards) (amendment) raise 2016. These financial results (Incidenting for all the periods) presented) have been prepared in accordance with the recognition and measurement principles in INO AS 54 "Interim Binancial Reporting" proscribed under section 133 of the Companies Act, 2013 read with relevant rules sisted thereunder and the other accounting principles generally accepted in India.

4 The above results for the quarter ended Sep 30, 2023 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 pariods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad Date: 63rd Nov. 2023

V Bala Subramanyan Executive Director DIN: 06399503

By Order of the Board of Directors

Hyderabad E

Registered Office: # 6-3-1112, 3rd [...]. Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana Sata. RNDLR Prome: +91 - 40 - 2337522, 5926. Fax: +91 - 40 - 2332285.



nts in Indian Rupees in Lakhs, except share data and w Particulars Sep 31, 2023 Mar 31, 202 1. Non-current assets 35.70 (a) Property, Plant and Equipment (b) Intangible assets (c) Financial Assets 33.81 33.83 (d) Deferred tax assets (net) (c) Other non-current assets 7.40 136,58 2. Current assets (b) Financial Assets 154250 1 359 34 (ii) Trade receivables 184.33 (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above 2.09 (v) Loans (vi) Other financial assets (c) Current tax assets (Net) (d) Other current assets 85.54 1,777,16 1,879,30 Total Assets 2,006.85 IL SOURTY AND LIABILITIES A. Equity 115931 1.159.33 (a) Equity share capital B. LIABILITIES 5 Non-convest Sub-Obiac (a) Financial liabilities (i) Borrowings Officese Liabilities (iii) Other financial liabilities (c) Deferred Tay I (abilities (Net) (d) Other non-current liabilities 2. Current liabilities (a) Pinancial liabilities (i) Borrowings Off case I tabilities (11) Trade payables Total constanding dues of micro enterprises and small Total outstanding dues of creditors other than micro (iv) Other financial liabilities (b) Other current liabilities 160.33 156.36 (c) Short-term provisions (d) Current tax liabilities (Net) Total Equity and Liabilities For and on behalf of the Board

Place: Hydensbad Date: 05ed Nov. 202

Registered Office: #6-3-1112, 3rd #6-5 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@DebSotRefs.com | www.b2bostbetch.com | www.b2bostbet

Executive Director

V.Sala Subramannam



Standalone Cash Flow Statement for the quarter ended September 30, 2023

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

On assession to transat reports or tames, except some same users use the contract south of the contract policy Cash flows are respected using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accusals of past or future operating cash receipts or payments and form of iscourse or expenses associated with investiga or financing cash flows. The cash flows from operating,

investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are realily convertible to known amounts of cash to be cash equivalents.

	Particulars Cash Flows from Operating Activities	Sep 30, 2023	Sep 30, 2022
1	Net profit/(loss) before tax	35.50	49.06
1	Adjustments for :	1 - 1	
- 1	Depreciation	7.27	3.38
	Income from Investment - Dividends	(45.78)	(23.35
	Exchange differences on translation of foreign currency cash and cash	1 1	
	equivalents	9.16	(1.46
		6.15	27.43
	Operating profit before working capital changes	1 1	
1	Adjustments for changes in working capital:	1 1	
- ((Increase)/Decrease in Work in Progress	(3.69)	00.74
- ((Increase)/Decrease in Accounts Receivables	(71.09)	58.80
- ((Increase)/Decrease in Louns and Advances	(3.73)	(2.29
- ((Increase)/Decrease in Other Current assets	16.62	(0.23
1	Increase / (Decrease) in Trade and Other Payables	52.84	12.40
1	Increase / (Decrease) in Other Current Liabilities	3.97	16.10
1	Increase / (Decrease) in Short term provisions	(13.74)	26.08
- 1	Increase / (Decrease) in Long term provisions	-	
	Increase / (Decrease) in Deferred tax	12.70	(2.80
		(6.30)	107.32
- 0	Cash generated from operations	(5.20)	134.75
1	Less: Tirons Paid		
- >	Not Cash from/(used in) Operating Activities	(8.20)	134.75
1. (Cash Flows from Investing Activities		
2	Purchase of Flood Assets	(5.40)	(10.39
9	Sale of Fixed Assets	(***)	,
	Purchase of Mutual Funds	(12.85)	(93.96)
S	Sale of Mutual Punds	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100.00
-	Decretse in Long Term Lours & Advances		
	ncome from Investment - Dividends	43.78	23.35
0	Increase)/Decrease in Other Non-Current assets		
	Net Cash used in Investing Activities	7.55	(81.01)
	Cash Flows from Financing Activities	1.00	fearer
	increase/(Decrease) in Secured Loans	1 1	
	rivered maid	1 1	
	Net Cash from/lused in) Financing Activities	-	
	exchange differences on translation of foreign currency cash and cash		
	equivalents	(0.92)	1.46
	Not Increase in Cash and Cash equivalents during the year (A+B+C+D)	(1.56)	55.19
	Cash and Cash equivalents at the beginning of the year	254.54	243.09
	ash and Cash equivalents at the end of the year	253.25	255.25

Place Hyderabad Date: 03rd Nov. 2023. V.Bula-Subramanyam Executive Director DEN: 06399503

Ragistered Office: # 6-3-1112, 3rd Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet Hyderabad - 500 016. Telangam State. INDIA. Phome: +91 - 40 - 23372522, 5926. Rax: +91 - 40 - 23322385. Email: info@Sbostnetch.com | www.b2.bsostnetch.com |

JAWAHAR AND ASSOCIATES CHARTERED ACCOUNTANTS

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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

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BZB Software Technologies Limited ("the Company") and its subsidiary (the Company and its subsidiary together referred to as "the Corop"), for the period ended 309 Septimber, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Discourse Requirements) Regulations, 2015, as ammeded. This
- SERI (Listing Obligations and Disclosure Requiremental Regulations, 2015, as amended. This Statement submitted is the responsibility of the Company's Management and approved by the Board of Directions. Our responsibility is to issue a report on the Statement based on our cerview.

 2. Those consolidated financial results, which are the responsibility of the Company's Management and approved by the Company's Roard of Directors, have been prepared in
- 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 Engagement (SER) 2010 "Review in Interim Financial Inference Reportual by the Independent Antilities of the Entity", issued by the Institute of Chartered Accountants of India. A review of Interim Interial Information consists of making inquiries, grimarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review of such accounting matters, and applying analytical and other review procedures. A review is substantially less in roope than an audit ondustued in accounting with Standards often Andring and consequently does not enable us to obtain assurance that we would become overar of all against an audit and accountingly, we do not express an agreement of the Company of t
 - 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 anolicable.
 - The financial results includes the results of the following entities:

i) B2B Softech Inc, USA

Branches:

* VISAKAHPATNAM :
* ANAKAPALLI :

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JAWAHAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

3-6-309 Rasheer Bach, Hyderahad - 500 029. Ph: 2322 5734, 2322 1497, 2322 6965, 2322 2280 E-mail: iawaharandassociates@gmail.com 5. Based on our review conducted and procedures performed as stated above, nothing has come

HEAD OFFICE: C-5, Skylark Apartments

- to our attention that causes upto 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.1.13.99.001 as at 30th September, 2023 and total revenues of Rs.3,36.01,272 and total net profit after tax of Rs 7.12.599 for the quarter ended 30% September, 2023 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. 7.12.599 for the period ended 30% September, 2023. Our conclusion on the Statement is not modified in respect of the above matters

For lawahar and Associates, Chartered Accountants EPN-0012815

M. Chandramouleswara Rao Membership No. 024608 Place Hyderahad UDIN: 23024608BGZGNZ4076 Date: 3rd November, 2023.

Branches:

* VISAKAHPATNAM : * ANAKAPALLI

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEP 30, 2023

		Consolidated							
SL No		Ouarter Ended			Half Year Ended		Year Ended		
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023		
		Unswitted	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income from Operations								
	Revenue from operations	513.39		509.78	942.26	913.80	1,977.3		
	Other Income	29.01	33.14	27.34	62.15	28.99	74.93		
	Total Revenue	542.40	462.01	537.12	1004.41	942.79	2052.3		
2	Expenses			-					
	a) Cost of Materials Consumed	-	-	-	-	-			
	b) Purchase of Software products	104.17	41.76	119.72	145.93	159.11	326.59		
	c) Changes in Inventory - Work in Progress	(2.95)	(0.74)	2.37	(3.69)	(0.74)	(3.16		
	d) Employee Benefits Expense	318.39	319.01	263.87	637.40	547.35	1.136.20		
	e) Pinance Costs	-	-	-	-	-	-		
	f) Administration & other Expenses	84.27	73.63	89.01	157.90	159.11	313.01		
	g) Depreciation and Amortisation Expenses	3.75	3.52	2.01	7.27	3.18	11.06		
	Total Expenses	507.63	437.18	476.98	944.81	868.02	1783.78		
3	Profit/(Loss) before exceptional items and tax (1-2)	34.77	24.83	60.14	59.60	74.76	268.50		
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00		
5	Profit before tax (3-4)	34.77	24.83	60.14	59.60	74.76	268.55		
6	Tax Expense / (Income)								
_	Current tax	(3.22)	6.89	17.92	3.67	22.08	42.75		
	Earlier year taxes	(2.44)	0.00	0.00	(2.44)	0.00	(8,71		
	Deferred tax	6.06	6.64	0.46	12.70	(2.80)	(3.76		
7	Profit/(Loss) for the period (5-6)	34,36	11.30	41.76	45,67	55.49	238,23		
	Other Comprehensive Income								
	Items that will not be reclassified to Profit or (Loss)		-	-	-	-	(11.05		
9	Total Comprehensive Income for the period (8+9) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	34.36	11.30	41.76	45.67	55.49	227.2		
10	Earnigs per Equity Share								
	a) Basic and diluted Earning Per Share	0.30	0.10	0.36	0.39	0.48	2.0		

The above results for the quarter ended Sep 30, 2023 hav Board of Directors of the company held on Nov 03, 2023.

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.

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 3 2016. These financial results (including for all the periods presented) have been prepared in accordance with the recognition

measurement principles in IND AS-14. "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2015 read with relevant talks issuated thereunder and the other accounting principles generally accepted in India.

The above results for the quarter ended Sep 30, 2025 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.

⁵ Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad Date: 03rd Nov. 2023. V Bala Subramanyam
Executive Director
DIN: 06399503

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Corporate Identity Number: L72200TG1994PLC018351



Consolidated Balance Sheet as at 30 Sep 2023

Particulars	Note	AS.	
	No.	Sep 30, 2023	Mar 31, 2923
ASSETS			
1. Non-current assets	1 1		
(a) Property, Plant and Equipment	3	35.29	37.14
(b) Intangible assets	4	0.00	0.00
(c) Financial Assets	1 1		
[i] Investments	1 1	-	
(i) Loans	5	60.00	60.00
(2) Other financial assets	11		
(d) Deferred tax assets (not)	161		9.13
(e) Other non-current assets	17	7.47	7.40
	1 1	102.77	113.79
2. Current assets	1 1		
(a) Irrestories	1 *	14.96	11.2
(b) Financial Assets	1 1		
(i) Current Investments	1 .	1,342.59	1,309.79
(ii) Trade receivables	10	184.33	113.25
(iii) Cash and cash equivalents	11	239.71	198.50
(iv) Book balances other than (iii) above	12	133.57	158.9
(r) Loans	13	5.85	2.09
(vi) Other financial assets	1 1		
(c) Current tax assets (Net)	1 1		
(d) Other current assets	14	69.33	85.94
	1 1	1,554.31	1,879.83
3.Nen-current assets held for sale	1 1		
Total Assets	1 1	2,897.07	1,913.64
I. EQUITY AND LIABILITIES	1 1		
L. Equity	1 1		
(a) Equity share capital	15	1,159.31	1,129.30
(b) Other equity	1 1	704.19	687.40
	1 1	1,863.50	1,816.71
S. LIABILITIES	1 1		
Non-current liabilities	1 1		
(a) Financial liabilities	1 1		
(i) Borrowines	1 1		
(in) Lease Liabilities	1 1		
(II) Other financial liabilities	1 1		
(b) Provisions	36		
(c) Deferred tax Eability (net)	1 "	356	
(d) Other non-current liabilities	1 1		
(4)	1 1	3.96	-
Current liabilities	1 1	3.00	_
(a) Financial liabilities	1 1		
(i) Forrowings			
(la) Louse Liabilities	1 1		
(ii) Trade psychies	1 1		
	1 1		
Total outstanding dues of micro-enterprises and small			
enterprises	1 1		
Total outstanding dues of creditors other than micro			
ceterprises and small enterprises	17	56.02	3.3
(II) Other financial liabilities	1		
(b) Other current liabilities	18	160.33	156.3
(c) Short-term provisions	19	3.67	17.4
(d) Current tax liabilities (Net)	1 1		-
	1 1	228.82	174.5
	1		-
		2,087.87	1,993.6
otal Equity and Liabilities			112/
otal Equity and Liabilities	>	The behalf of the	Hydera
total Equity and Liabilities	V.Bali	Kan to	Higgs

Registreed Office: # 6-3-1112, 3ed — Foor, AMP Towe, Rehind Wessides Shownson, Near Somajiguda Gricle, Begumpet, Hyderabad - 500 016, Belagana State, MDLA, Poser: 941 – 0 - 2337252, 2966, Fox: 91 – 40 - 2332285. Email: info@b2bostherk.com | www.b2bsosfteck.com | Corporate Identify, Nutraber 1:172200TG1999HC0018351.



Consolidated Cash Flow Statement for the quarter ended Sep 30, 2023

(All awarers in Indian Rapers in Lable, except share data and where otherwise stated).

Accounting policy Cash flows are reported using the indirect method, whereiv profit for the year is adjusted for the

Accounting poursy Cast news are reported using the entirect memory, security grounds on our year to suppose to our effects of transactions of a new-cash nature, any deferming or accounts of past or third merophistic grade meetings or payments, and term of incorner or expenses associated with inventing or financing cash flows. The cash flows from operating, inventing and financing activities of the Company or such separated. The Company considers all highly

liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

Particulars	For the Y	ear Ended
Particulars	Sep 30, 2023	Sep 30, 2022
Cash Flows from Operating Activities		
Net profit/(loss) before tax	45.67	33.49
Adjustments for :		
Depreciation	7.27	3.18
Income from Investment - Dividends	(45.78)	(23.35
Exchange differences on translation of foreign currency cash and cash		
equivalents	0.92	(1.46
	8.07	33.85
Operating profit before working capital changes		
Adjustments for changes in working capital:		
(Increase)/Decrease in Work in Progress	(3.69)	(0.74
(Increase)/Decrease in Accounts Receivables	(71.09)	9.97
(Increase)/Decrease in Loans and Advances	(3.75)	(2.29
(Increase)/Decrease in Other Current assets	36.62	60.23
Increase / (Decrease) in Trade and Other Pavables	52.64	56.34
Increase / (Decrease) in Other Current Liabilities	3.97	16.10
Increase / (Decrease) in Short term provisions	03.70	26.07
Increase / (Decrease) in Long term provisions	1 1	-
(Increase)/Decrease in Deferred Tax Asset	12.70	(2.80
	(6.20)	102.43
Cash generated from operations	1.96	136.28
Less: Taxes Paid.		-
Net Cash from/(used in) Operating Activities	1.96	136.28
Cash Flows from Investing Activities		
Purchase of Flood Assets	(5.40)	(10.39
Sale of Fixed Assets	((0.00)
Purchase of Mutual Funds	(32.85)	63.96
Sole of Mutual Funds	()	(100.00)
Decrease in Long Term Loans & Advances		
Income from Investment - Dividends	45.78	23 35
(Increase)/Decrease in Other Non - Current assets		
Net Cash used in Investing Activities	7.55	681.00
	7.00	70000
Cash Flows from Financing Activities		
Increase/(Decrease) in Secured Loans	1	-
Interest paid	1 -	-
Net Cash from (used in) Financing Activities		
Exchange differences on translation of foreign currency cash and or	eb l	
equivalents	0.21	7.63
Net Increase in Cash and Cash equivalents during the year (A+B+C+	D) 9.73	62.90
Cash and Cash equivalents at the beginning of the year	357.55	327.13
Cash and Cash equivalents at the end of the year	367.27	390.03
	On Jehalf of the	Board of Directo
	X.	N S Comp
	V.Bala Subrama	
Place: Hydershad	Executive Direct	lor To
Date: 03ed Nov. 2023.	DEN: 06399503	

Registered Office: # 6-3-1112, 3rd / Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet Hyderabad - 500 016. Telangars State. INDIA, Phone : +91. -40. -23372322, 5926. Fax: +91. -40. -23322385. Email: iniOgl/Ebzorfech.com | www.bizborfech.com | www.bizborfech.com



SEGMENT REPORTING

	Quarter Ended			Half Year Ended		Year Ended	
Particulars	Sep 30.2023	June 30,2023	Sep 30,2022	Sep 30,2023	Sep 30,2022	March 31,2023	
	Unsudited	Audited	Uneadited	Unmulited	Unmilital	Audited	
Segment Revenue							
a) India	343.29	262.96	374.47	606.25	622.01	1,340.07	
b) USA	170.10	165.91	135.31	336.01	291.79	637.31	
Total	513.39	425.57	509.78	942.26	913.80	1,977.38	
Less : Inter segment revenues							
Net Segment Revenue	513.39	428.87	509.78	942.26	913.80	1,977.38	
Segment Results before tax and interest							
a) India	-1.37	-11.34	31.03	-12.71	39.36	182.38	
b) LISA	7.12	3.04	1.77	10.16	6.41	11.22	
c) Other Income	29:01	33.14	27.34	62.15	28.99	74.95	
Total	34.76	24.84	60.14	59.60	74.76	268.55	
Loss : Interest Expenses				-			
Less: Other un-allocable expenditure net off un- allocable income	-	-	-	-			
Total Profit/(Loss) Before Tax	34.76	24.84	60.14	59,60	74.76	268.55	

Partichulars	Sep 30,2023	Sep 30,2022		
rarecounts	Ensudited	Ensudited		
Segment Assets				
a) India	1,973.08	1,833.52	1,890.9	
b) USA	113.99	104.59	102.7	
Total	2,097.07	1,938.11	1,993.6	
Segment Liabilities				
a) India	1,973.06	1,833.52	1,890.9	
b) USA	113.99	104.59	102.7	
Total	2,087.07	1,938.11	1,993.6	

Place: Hyderabad Date: 03rd Nov. 2023.

