



Date: 28<sup>th</sup> January, 2022

USA

To,

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

Sub: Outcome of Board Meeting of the Company

Dear Sir /Madam,

In compliance to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors held in their meeting held today i.e. 28<sup>th</sup> January, 2022 have inter alia approved and adopted the Unaudited Financial Results (both Standalone and Consolidated) for the Quarter and Nine Months ended 31<sup>st</sup> December, 2021, along with Limited Review Report issued by the Statutory Auditors of the Company.

The meeting commenced at 3.45 p.m., and concluded at 4.40 p.m. This is for your information and records.

Thanking You,

For B2B Software Technologies Limited

V Bala Subramanyam  
Executive Director  
DIN: 06399503



Encl:

- Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Nine months ended 31<sup>st</sup> December, 2021.
- Limited Review report on the standalone financial statements issued by the Statutory Auditors of the Company
- Limited Review report on the Consolidated financial statements issued by the Statutory Auditors of the Company

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 31<sup>st</sup> December, 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 28<sup>th</sup> January, 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 31<sup>st</sup> December, 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: 22211639AAAABY8042

Place: Hyderabad

Date: January 28, 2022



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**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021**  
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)


USA

Sl. No	Particulars	Stand Alone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
	Unaudited	UnAudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Income from Operations</b>						
	Revenue from operations	421.11	357.18	281.93	1105.10	823.94	1,149.69
	Other Income	6.73	18.27	49.94	43.78	81.98	91.25
	<b>Total Revenue</b>	<b>427.84</b>	<b>375.45</b>	<b>331.87</b>	<b>1148.88</b>	<b>905.92</b>	<b>1240.94</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	101.34	72.42	61.99	239.02	168.36	274.07
	c) Changes in Inventory - Work In Progress	0.60	(3.72)	(2.47)	(1.02)	(4.50)	(3.86)
	d) Employee Benefits Expense	185.21	181.57	170.41	540.99	472.68	630.18
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	44.04	31.37	18.66	101.87	76.14	101.49
	g) Depreciation and Amortisation Expenses	1.81	1.89	2.61	5.23	7.53	10.12
	<b>Total Expenses</b>	<b>333.00</b>	<b>283.53</b>	<b>251.20</b>	<b>886.09</b>	<b>720.21</b>	<b>1012.00</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>94.84</b>	<b>91.92</b>	<b>80.67</b>	<b>262.79</b>	<b>185.71</b>	<b>228.94</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before extraordinary items and tax (3-4)</b>	<b>94.84</b>	<b>91.92</b>	<b>80.67</b>	<b>262.79</b>	<b>185.71</b>	<b>228.94</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>94.84</b>	<b>91.92</b>	<b>80.67</b>	<b>262.79</b>	<b>185.71</b>	<b>228.94</b>
<b>8</b>	<b>Tax Expense / (Income)</b>						
	Current tax	24.45	30.82	16.80	74.13	41.82	43.55
	Deferred tax	0.04	0.19	0.00	(3.38)	0.00	0.00
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>70.35</b>	<b>60.91</b>	<b>63.87</b>	<b>192.04</b>	<b>143.89</b>	<b>185.39</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	41.47
<b>11</b>	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>70.35</b>	<b>60.91</b>	<b>63.87</b>	<b>192.04</b>	<b>143.89</b>	<b>226.86</b>
<b>12</b>	<b>Earnings per Equity Share</b>						
	a) Basic and diluted Earning Per Share	0.61	0.53	0.55	1.66	1.24	1.60

- The above results for the quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on January 28, 2022.
- The Company is primarily engaged in Information Technology and related services. There is two Geographical 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 December 31, 2021 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.
- Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad  
Date : 28th Jan 2022

By Order of the Board of Directors

  
V Bala Subramanyam  
Executive Director  
DIN: 06399503



**Registered Office :** # 6-3-1112, 3rd & 4th Floor, AVR Tower, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana State. INDIA. Phone : +91 - 40 - 23372522, 5926. Fax : +91 - 40 - 23322385.  
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Corporate Identity Number : L72200TG1994PLC018351




**B2B SOFTWARE TECHNOLOGIES LIMITED**  
**Standalone Cash Flow Statement for the quarter ended Dec 31, 2021**  
(All amounts in Indian Rupees, except share data and where otherwise stated)

USA

Particulars	In Lakhs	
	Dec 31, 2021	Dec 31, 2020
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	262.79	185.72
<b>Adjustments for :</b>		
Depreciation	5.23	7.53
Income from Investment - Dividends	(44.71)	(56.40)
Income from Deposits	(0.95)	(3.44)
Exchange differences on translation of foreign currency cash and cash equivalents	3.49	6.06
Profit on Sale of Fixed Assets	-	(3.84)
	225.85	135.63
<b>Operating profit before working capital changes</b>		
<b>Adjustments for changes in working capital :</b>		
(Increase)/Decrease in Work in Progress	(1.02)	(4.50)
(Increase)/Decrease in Accounts Receivables	6.94	47.24
(Increase)/Decrease in Loans and Advances	(2.37)	(2.57)
(Increase)/Decrease in Other Current assets	(7.05)	1.36
Increase / (Decrease) in Trade and Other Payables	(48.75)	7.33
Increase / (Decrease) in Other Current Liabilities	27.03	21.55
Increase / (Decrease) in Short term provisions	44.01	(55.64)
Increase / (Decrease) in Long term provisions	21.21	-
Increase / (Decrease) in Deferred Tax Asset	(3.38)	-
	36.62	14.77
<b>Cash generated from operations</b>	189.23	120.86
Less: Taxes Paid	70.75	41.82
<b>Net Cash from/(used in) Operating Activities</b>	<b>118.48</b>	<b>79.04</b>
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(2.90)	(3.80)
Sale of Fixed Assets	-	5.30
Purchase of Mutual Funds	(132.31)	(249.80)
Sale of Mutual Funds	-	-
Income from Investment - Dividends	44.71	56.40
Decrease in Long Term Loans & Advances	0.95	3.44
(Increase)/Decrease in Other Non-Current assets	0.06	-
<b>Net Cash used in Investing Activities</b>	<b>(89.49)</b>	<b>(188.46)</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>		
	(3.49)	(6.06)
<b>Net Increase in Cash and Cash equivalents during the year (A+B+C+D)</b>	<b>98.74</b>	<b>(85.96)</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>154.37</b>	<b>280.74</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>253.11</b>	<b>194.78</b>

Place: Hyderabad  
Date : 28th Jan 2022

On behalf of the Board of Directors

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



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Corporate Identity Number : L72200TG1994PLC018351

**LIMITED REVIEW REPORT**

**Independent Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

The Board of Directors

**B2B SOFTWARE TECHNOLOGIES LIMITED**

Hyderabad

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **B2B Software Technologies Limited** ("the Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group"), for the period ended 31<sup>st</sup> December, 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.



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4. The financial results includes the results of the following entities:  
i) B2B Softech Inc, USA
5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matters.

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. 78,16,885 as at 31<sup>st</sup> December, 2021 and total revenues of Rs. 3,86,04,102 and total net profit after tax of Rs. 13,22,431 for the period ended 31<sup>st</sup> December, 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. 13,22,431 for the period ended 31<sup>st</sup> December, 2021.

Our conclusion on the Statement is not modified in respect of the above matters.

For Umamaheswara Rao & Co.,  
Chartered Accountants

R R Dakshinamurthy

Partner

Membership No. 211639

FRN: 004453S

Place: Hyderabad

UDIN: 22211639AAAABZ2115

Date: January 28, 2022



**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED DECEMBER 31, 2021**  
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

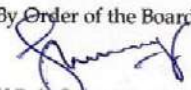
USA

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31/12/2021	31/12/2020	31-03-2021
		Unaudited	unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from Operations</b>						
	Revenue from operations	573.55	479.69	445.41	1,491.14	1,070.13	1,490.01
	Other Income	6.73	18.27	49.94	43.78	81.98	91.25
	<b>Total Revenue (I+II)</b>	<b>580.28</b>	<b>497.96</b>	<b>495.35</b>	<b>1534.92</b>	<b>1152.11</b>	<b>1581.26</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	101.34	72.42	61.99	239.02	168.36	274.07
	c) Changes in Inventory of work in progress	0.60	(3.72)	(2.47)	(1.02)	(4.50)	(3.86)
	d) Employee Benefits Expense Finance cost	283.49	273.90	315.66	813.79	692.16	936.39
	e) Finance Costs	-	-	-	-	-	-
	e) Administration Other Expenses	94.15	56.66	30.99	201.89	99.96	132.89
	f) Depreciation and Amortisation Expenses	1.81	1.89	2.61	5.23	7.53	10.12
	<b>Total Expenses</b>	<b>481.39</b>	<b>401.15</b>	<b>408.78</b>	<b>1258.91</b>	<b>963.51</b>	<b>1349.61</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>98.89</b>	<b>96.81</b>	<b>86.57</b>	<b>276.01</b>	<b>188.60</b>	<b>231.65</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before extraordinary items and tax (3-4)</b>	<b>98.89</b>	<b>96.81</b>	<b>86.57</b>	<b>276.01</b>	<b>188.60</b>	<b>231.65</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>98.89</b>	<b>96.81</b>	<b>86.57</b>	<b>276.01</b>	<b>188.60</b>	<b>231.65</b>
<b>8</b>	<b>Tax Expense / (Income)</b>						
	Current tax	24.45	30.82	17.05	74.13	41.82	43.55
	Deferred tax	0.04	0.19	0.00	(3.38)	0.00	0.00
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>74.40</b>	<b>65.80</b>	<b>69.52</b>	<b>205.26</b>	<b>146.78</b>	<b>188.10</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	41.47
<b>11</b>	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>74.40</b>	<b>65.80</b>	<b>69.52</b>	<b>205.26</b>	<b>146.78</b>	<b>229.57</b>
<b>12</b>	<b>Earnings per Equity Share</b>						
	a) Basic and diluted Earning Per Share	0.64	0.57	0.60	1.77	1.27	1.62

- The above results for the quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on January 28, 2022.
- The Company is primarily engaged in Information Technology and related services. There is two Geographical 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 31 December 2021 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 current period.

Place: Hyderabad  
Date :28th Jan 2022

By Order of the Board of Directors

  
V Bala Subramanyam  
Executive Director  
DIN: 06399503





**B2B SOFTWARE TECHNOLOGIES LIMITED**

**Consolidated Cash Flow Statement for the year ended December 31, 2021**


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

Particulars	(Rs. In lakhs)	
	Dec 31, 2021	Dec 31, 2020
<b>A. Cash Flows from Operating Activities</b>		
Net profit/(loss) before tax	276.01	188.60
Adjustments for :	-	-
Depreciation	5.23	7.53
Income from Investment - Dividends	(44.71)	(56.40)
Income from Deposits	(0.95)	(3.44)
Profit from Sale of Assets	-	(3.84)
Exchange differences on translation of foreign currency cash and cash equivalents	3.49	6.06
	239.07	138.51
<b>Operating profit before working capital changes</b>		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(1.02)	(4.50)
(Increase)/Decrease in Accounts Receivables	6.94	43.59
(Increase)/Decrease in Loans and Advances	(2.37)	(2.57)
(Increase)/Decrease in Other Current assets	(7.05)	1.36
Increase / (Decrease) in Trade and Other Payables	(48.75)	7.33
Increase / (Decrease) in Other Current Liabilities	27.03	21.55
Increase / (Decrease) in Short term provisions	44.01	(55.64)
Increase / (Decrease) in Long term provisions	21.21	-
(Increase)/Decrease in Deferred Tax Asset	(3.38)	-
	36.62	11.12
<b>Cash generated from operations</b>	275.69	149.63
Less: Taxes Paid	70.75	41.82
<b>Net Cash from/(used in) Operating Activities</b>	<b>204.94</b>	<b>107.81</b>
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(2.90)	(3.80)
Sale of Fixed Assets	-	5.30
Purchase of Mutual Funds	(132.31)	(249.80)
Sale of Mutual Funds	-	-
Decrease in Long Term Loans & Advances	44.71	56.40
Income from Investment - Dividends	0.95	3.44
Income from Deposits	0.06	-
<b>Net Cash used in Investing Activities</b>	<b>(89.49)</b>	<b>(188.46)</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>
Exchange differences on translation of foreign currency cash and cash equivalents	(3.49)	(6.06)
<b>D. cash equivalents</b>		
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	112.86	(88.69)
Cash and Cash equivalents at the beginning of the year	218.42	343.69
<b>Cash and Cash equivalents at the end of the year</b>	<b>331.28</b>	<b>255.00</b>

USA

Place: Hyderabad  
Date :28th Jan 2022

On behalf of the Board of Directors

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



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

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Corporate Identity Number : L72200TG1994PLC018351






SEGMENT REPORTING						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
a) India	421.11	357.18	281.93	1,105.10	823.94	1,149.69
b) USA	152.44	122.51	163.48	386.04	246.19	340.32
<b>Total</b>	<b>573.55</b>	<b>479.69</b>	<b>445.41</b>	<b>1,491.14</b>	<b>1,070.13</b>	<b>1,490.01</b>
Less : Inter segment revenues	-	-	-	-	-	-
<b>Net Segment Revenue</b>	<b>573.55</b>	<b>479.69</b>	<b>445.41</b>	<b>1,491.14</b>	<b>1,070.13</b>	<b>1,490.01</b>
<b>Segment Results before tax and interest</b>						
a) India	88.11	73.65	22.80	219.01	103.74	137.69
b) USA	4.06	4.89	13.83	13.22	2.88	2.72
c) Other Income	6.73	18.27	45.84	43.78	81.98	91.25
<b>Total</b>	<b>98.90</b>	<b>96.81</b>	<b>82.47</b>	<b>276.01</b>	<b>188.60</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>98.90</b>	<b>96.81</b>	<b>82.47</b>	<b>276.01</b>	<b>188.60</b>	<b>231.66</b>

Particulars	31/12/2021	31/12/2020	31/03/2021
	Audited	Unaudited	Audited
<b>Segment Assets</b>			
a) India	1,661.94	1,397.07	1,426.39
b) USA	78.17	63.87	64.05
<b>Total</b>	<b>1,740.11</b>	<b>1,460.94</b>	<b>1,490.44</b>
<b>Segment Liabilities</b>			
a) India	1,661.94	1,397.07	1,426.39
b) USA	78.17	63.87	64.05
<b>Total</b>	<b>1,740.11</b>	<b>1,460.94</b>	<b>1,490.44</b>

On behalf of the Board of Directors

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



Place: Hyderabad  
Date :28th Jan 2022