

Date: 30.10.2026

USA

To,
BSE Limited
P.J. Towers,
Dalal Street,
Mumbai- 400001

Sub: Outcome of Board Meeting held on 30-10-2026 for the Un-audited Financial Results (Standalone and Consolidated) for quarter and half year ended 30-09-2026 and other matters under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Unit: B2B Software Technologies Limited (Scrip code: 531268)

Dear Sir/ Madam,

With reference to the subject cited, this is to inform the Exchange that the Board of Directors of **B2B Software Technologies Limited** at its meeting held on Friday, 30th October, 2026 at 04:20 pm at the registered office of the Company, inter-alia, considered and approved the following:

1. Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026. *(Attached)*
2. Limited Review Reports (Standalone and Consolidated) for the quarter ended 30th September, 2026. *(Attached)*

The meeting concluded at 05:00 p.m.

Thanking you.

Yours sincerely

For B2B Software Technologies Limited

Bala
Subramanya
m Vanapalli

Digitally signed by
Bala
Subramanyam
Vanapalli
Date: 2026.10.30
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Bala Subramanyam Vanapalli

Executive Director

DIN: 06399503

#6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad – 500 016. Telangana. INDIA, Phone: +91-40-23372522, 5926 Fax: +91-40-2332 2385
Email: info@b2bsofttech.com www.b2bsofttech.com

Corporate Identity Number: L72200TG1994PLC018351

**B2B SOFTWARE****TECHNOLOGIES LIMITED**

PEOPLE . VALUES . TECHNOLOGIES

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from Operations	453.15	364.98	423.19	818.13	741.70	1,607.29
	Other Income	18.26	73.04	25.43	91.30	85.81	147.96
	Total Income	471.41	438.02	448.62	909.43	827.52	1,755.24
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	120.36	53.53	73.22	173.89	89.15	227.31
	c) Changes in Inventory - Work In Progress	(0.83)	(0.74)	(2.39)	(1.57)	(3.04)	(2.51)
	d) Employee Benefits Expense	242.88	225.56	240.14	468.44	478.83	992.78
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	45.03	63.63	54.28	108.66	97.26	194.51
	g) Depreciation and Amortisation Expenses	3.61	4.02	2.92	7.63	5.44	13.00
	Total Expenses	411.05	346.00	368.17	757.05	667.65	1,425.09
3	Profit/(Loss) before exceptional items and tax (1-2)	60.36	92.02	80.45	152.38	159.86	330.16
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	60.36	92.02	80.45	152.38	159.86	330.16
6	Tax Expense / (Income)						
	Current tax	21.06	15.02	17.48	36.08	25.93	61.37
	Earlier year taxes	-	-	-	-	-	-4.89
	Deferred tax	(2.88)	13.90	11.30	11.02	23.24	43.49
7	Profit/(Loss) for the period (5-6)	42.18	63.10	51.66	105.28	110.69	230.18
8	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	20.67
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	42.18	63.10	51.66	105.28	110.69	250.85
10	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.24	0.36	0.45	0.61	0.96	1.99
	b) Diluted Earning Per Share	0.24	0.36	0.45	0.61	0.96	1.67
	c) Restated Earning Per Share	-	-	-	-	-	1.32

1 The above results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on October 30, 2026.

2 The Company is primarily engaged in Information Technology and related services. There is three reportable operating segment in terms of IND AS - 108 on Segment Reporting issued by the The Institute of Chartered Accountants of India.



Registered Office : # 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@b2bsofttech.com | www.b2bsofttech.com

Corporate Identity Number : L72200TG1994PLC018351

(a) Segment Revenue

Particulars	Period Ended	
	30-09-2026	30-09-2025
Segment Revenue		
a) MS Dynamics	519.91	524.42
b) EMR	204.05	202.63
c) Emerging Technologies	94.17	14.65
Total	818.13	741.70
Less : Inter segment revenues	-	-
Net Segment Revenue	818.13	741.70
Segment Result		
a) MS Dynamics	24.23	65.12
b) EMR	18.32	13.71
c) Emerging Technologies	36.16	-4.78
Unallocated Income (net)	73.67	85.81
Finance Costs	-	-
Profit/(Loss) before tax	152.38	159.86
Tax on Income including Deferred Tax	47.11	49.17
Profit/(Loss) after tax	105.28	110.69

(b) Segment Assets and Liabilities

Particulars	30-09-2026	30-09-2025
Segment Assets		
a) MS Dynamics	331.35	470.61
b) EMR	95.91	115.93
c) Emerging Technologies	-	-
	427.25	2,495.24
Unallocated Assets	2,432.94	2,041.03
Total Assets	2,860.19	2,627.57
Segment Liabilities		
a) MS Dynamics	2,769.74	2,568.39
b) EMR	-	-
c) Emerging Technologies	-	-
	2,769.74	2,568.39
Unallocated Liabilities	90.45	59.18
Total Liabilities	2,860.19	2,627.57
Other Segment Informaiton		
Depreciation / amortisation	7.63	5.44
Capital Expenditure	9.18	10.56
Share Capital	1,738.58	1,159.31
Other Equity	707.61	1,089.51

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.

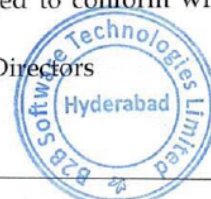
The above results for the quarter ended September 30, 2026 have been reviewed by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.

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

By Order of the Board of Directors

V Bala Subramanyam

Whole-time director



Place: Hyderabad

Date : October 30, 2026

8-3-1112, 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



Balance Sheet as at 30th September 2026

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

Particulars	Note No.	AS AT	
		Sept 30, 2026	Sept 30, 2025
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	29.65	28.21
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets			
(i) Investments	5	33.81	33.81
(ii) Loans	6	11.61	100.00
(iii) Other financial assets		-	-
(d) Deferred tax assets (net)	7	-	-
(e) Other non-current assets	8	8.47	8.47
		83.55	170.49
2. Current assets			
(a) Inventories	9	21.75	20.70
(b) Financial Assets			
(i) Current Investments	10	1,913.13	1,753.68
(ii) Trade receivables	11	96.20	161.71
(iii) Cash and cash equivalents	12	128.11	130.64
(iv) Bank balances other than (iii) above	13	518.81	286.34
(v) Loans	14	8.18	9.25
(vi) Other financial assets	15	0.24	0.04
(c) Current tax assets (Net)		-	-
(d) Other current assets	16	90.23	94.71
		2,776.64	2,457.08
3. Non-current assets held for sale		-	-
Total Assets		2,860.19	2,627.57
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	17	1,738.58	1,159.31
(b) Other equity		707.61	1,089.51
		2,446.19	2,248.82
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	19	3.86	20.53
(c) Deferred tax liability (net)	18	90.45	59.18
(d) Other non-current liabilities		-	-
		94.31	79.71
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Trade payables	20	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		65.76	19.55
(iii) Other financial liabilities	21	0.06	21.43
(b) Other current liabilities	22	185.92	195.92
(c) Short-term provisions	23	-	-
(d) Current tax liabilities (Net)	24	67.95	62.15
		319.69	299.05
Total Equity and Liabilities		2,860.19	2,627.57

For and on behalf of the Board

[Signature]



Cash Flow Statement for the period ended September 30, 2026
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

Particulars	For the Year Ended	
	Sept 30, 2026	Sept 30, 2025
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	105.28	110.69
Adjustments for :	-	-
Depreciation	7.63	5.44
Unrealised Gain on Mutual Funds	(35.34)	(71.75)
Gain on Sale of Investments	(11.91)	-
Gain on Sale of Mutual Funds	(34.33)	(1.73)
Unrealised Gain/(Loss) Investments	17.63	(4.55)
Share Based Payments Expenses	8.10	-
Exchange differences on translation of foreign currency cash and cash equivalents	4.37	(1.97)
	61.41	36.13
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(1.57)	(3.04)
(Increase)/Decrease in Accounts Receivables	12.68	(8.79)
(Increase)/Decrease in Loans and Advances	(4.75)	(7.91)
(Increase)/Decrease in Other Current assets	(32.43)	(17.37)
(Increase)/Decrease in Other Financial assets	(0.20)	0.13
Increase / (Decrease) in Trade and Other Payables	63.96	18.08
Increase / (Decrease) in Other Current Liabilities	(2.90)	(7.16)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	3.86	20.53
Increase / (Decrease) in Current Tax Liabilities	29.08	23.43
Increase / (Decrease) in Other financial liabilities	(0.00)	11.64
Increase / (Decrease) in Deferred tax	11.02	23.24
	78.75	52.78
Cash generated from operations	140.16	88.92
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	140.16	88.92
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(9.18)	(10.56)
Purchase of Shares and Mutual Funds	(47.74)	(26.60)
Decrease in Long Term Loans & Advances	22.31	-
(Increase)/Decrease in Other Non-Current assets	3.33	-
Net Cash used in Investing Activities	(31.28)	(37.16)
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	(4.37)	1.97
	-	-
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	104.51	53.73
Cash and Cash equivalents at the beginning of the year	542.41	363.25
Cash and Cash equivalents at the end of the year	646.92	416.98
Notes :		
Cash and cash equivalents includes		
Cash on hand	0.04	0.00
Balances with scheduled banks	-	-
In Current accounts	128.07	130.63
In EEFC accounts	0.00	0.00
In Fixed Deposit accounts	518.81	286.34
	646.92	416.98

See accompanying Significant Accounting Policies & Notes to Financial Statements

On behalf of the Board of Directors

(Signature)



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.
Date : 17th July 2026

Email : info@b2bsofttech.com | www.b2bsofttech.com

Corporate Identity Number : L72200TG1994PLC018351

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026
 (All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

USA

Sl. No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	872.63	738.99	766.30	1611.62	1413.68	3045.58
	Other Income	18.26	73.04	25.43	91.30	85.81	147.96
	Total Income	890.89	812.02	791.73	1,702.92	1,499.50	3,193.54
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	120.36	53.53	73.22	173.89	89.15	227.31
	c) Changes in Inventory - Work In Progress	(0.83)	(0.74)	(2.39)	(1.57)	(3.04)	(2.51)
	d) Employee Benefits Expense	474.96	429.96	483.68	904.92	953.93	1,911.55
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	219.66	204.73	142.23	424.39	276.47	659.94
	g) Depreciation and Amortisation Expenses	3.61	4.02	2.92	7.63	5.44	13.00
	Total Expenses	817.76	691.50	699.66	1,509.26	1,321.96	2,809.29
3	Profit/(Loss) before exceptional items and tax (1-2)	73.13	120.53	92.07	193.66	177.54	384.25
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	73.13	120.53	92.07	193.66	177.54	384.25
6	Tax Expense / (Income)						
	Current tax	21.06	15.02	17.48	36.08	25.93	61.37
	Earlier year taxes	-	-	-	-	-	(4.89)
	Deferred tax	(2.88)	13.90	11.30	11.02	23.24	43.49
7	Profit/(Loss) for the period (7-8)	54.95	91.61	63.29	146.56	128.36	284.28
8	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	20.67
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Profit Attributable to	54.95	91.61	63.29	146.56	128.36	304.95
	Owners of the company	54.95	91.61	63.29	146.56	128.36	284.28
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income Attributable to						
	Owners of the company	54.95	91.61	63.29	146.56	128.36	304.95
	Non Controlling Interest	-	-	-	-	-	-
10	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.32	0.53	0.55	0.84	1.11	2.45
	b) Restated Earning Per Share	-	-	-	-	-	1.75

Unaudited Financial results of the company (Standalone Information)

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	453.15	364.98	423.19	818.13	741.70	1,607.29
2	Profit before tax	60.36	92.02	80.45	152.38	159.86	330.16
3	Profit/(Loss) for the period	42.18	63.10	51.66	105.28	110.69	230.18

The unaudited results for the above mentioned period are available on our website www.b2bsofttech.com and on the stock exchange website www.bseindia.com. The above information has been extracted from the unaudited financial results as stated above.

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CIN : L72200TG1994PLC018351



**B2B SOFTWARE****TECHNOLOGIES LIMITED**

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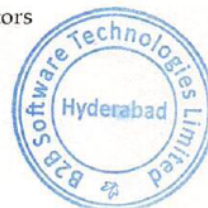
USA

- 1 The above results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on October 30, 2026.
- 2 The Company is primarily engaged in Information Technology and related services. There are two 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
- 4 The above results for the quarter ended September 30, 2026 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

Place: Hyderabad
Date : October 30, 2026.

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503



SEGMENT REPORTING
In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) India	453.15	364.98	423.19	818.13	741.70	1,607.29
b) USA	419.48	374.01	343.11	793.49	671.98	1,438.30
Total	872.63	738.99	766.30	1,611.62	1,413.68	3,045.58
Less : Inter segment revenues						
Net Segment Revenue	872.63	738.99	766.30	1,611.62	1,413.68	3,045.58
Segment Results before tax and interest						
a) India	42.10	18.98	55.02	61.08	74.05	182.20
b) USA	12.77	28.51	11.62	41.28	17.67	54.10
c) Other Income	18.26	73.04	25.43	91.30	85.81	147.96
Total	73.13	120.53	92.07	193.66	177.54	384.25
Less : Interest Expenses	-	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-	-
Total Profit/(Loss) Before Tax	73.13	120.53	92.07	193.66	177.54	384.25

Particulars	Sept 30,2026	Sept 30,2025	Mar 31,2026
	Unaudited	Unaudited	Audited
Segment Assets			
a) India	2,826.38	2,593.76	2,607.99
b) USA	403.12	166.00	214.59
Total	3,229.50	2,759.76	2,822.57
Segment Liabilities			
a) India	2,826.38	2,593.76	2,607.99
b) USA	403.12	166.00	214.59
Total	3,229.50	2,759.76	2,822.57

By Order of the Board of Directors

 V Bala Subramanyam
 Whole-time director
 DIN: 06399503

 Place: Hyderabad
 Date : October 30, 2026.



B2B SOFTWARE

TECHNOLOGIES LIMITED

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Consolidated Balance Sheet as at 30 September 2026

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

USA

Particulars	Note No.	AS AT	
		Sept 30, 2026	Sept 30, 2025
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	3	29.65	28.21
(b) Intangible assets	4	0.01	0.01
(c) Financial Assets		-	-
(i) Investments	5	-	-
(ii) Loans	6	11.61	100.00
(iii) Other financial assets		-	-
(d) Deferred tax assets (net)	7	-	-
(e) Other non-current assets	8	8.47	8.47
		49.74	136.68
2. Current assets			
(a) Inventories	9	21.75	20.70
(b) Financial Assets		-	-
(i) Current Investments	10	1,913.13	1,753.68
(ii) Trade receivables	11	249.78	161.71
(iii) Cash and cash equivalents	12	377.66	296.63
(iv) Bank balances other than (iii) above	13	518.81	286.34
(v) Loans	14	8.18	9.25
(vi) Other financial assets	15	0.24	0.04
(c) Current tax assets (Net)		-	-
(d) Other current assets	16	90.23	94.71
		3,179.76	2,623.07
3. Non-current assets held for sale		-	-
Total Assets		3,229.50	2,759.76
II. EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	17	1,738.58	1,159.31
(b) Other equity		932.95	1,221.69
		2,671.53	2,381.00
B. LIABILITIES			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions	19	3.86	20.53
(c) Deferred tax liability (net)		90.45	59.18
(d) Other non-current liabilities		-	-
		94.31	79.71
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	20	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		209.73	19.55
(iii) Other financial liabilities	21	0.06	21.43
(b) Other current liabilities	22	185.92	195.92
(c) Short-term provisions	23	-	-
(d) Current tax liabilities (Net)		67.95	62.15
		463.67	299.05
Total Equity and Liabilities		3,229.50	2,759.76

For and on behalf of the Board

V. Bala Subramanyam



Registered Office: # 6-3-1112, 3rd Floor, AVR Tower, Behind District Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana State. INDIA. Phone: +91-9999999999 - 23372522, 5926. Fax: +91 - 40 - 23322385.

Email: info@b2bsofttech.com | www.b2bsofttech.com

Corporate Identity Number : L72200TG1994PLC018351



B2B SOFTWARE TECHNOLOGIES LIMITED

PEOPLE. VALUES. TECHNOLOGIES.

Consolidated Cash Flow Statement for the period ended September 30, 2026

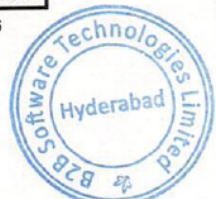
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

USA

Particulars	For the Year Ended	
	Sept 30, 2026	Sept 30, 2025
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	146.56	128.36
Adjustments for :	-	-
Depreciation	7.63	5.44
Unrealised Gain on Mutual Funds	(35.34)	(71.75)
Gain on Sale of Investments	(11.91)	(1.73)
Gain on Sale of Mutual Funds	(34.33)	-
Unrealised Gain /(Loss) Investments	17.63	(4.55)
Share Based Payments Expense	8.10	-
Exchange differences on translation of foreign currency cash and cash equivalents	4.37	(1.97)
	102.69	53.81
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	(1.57)	(3.04)
(Increase)/Decrease in Accounts Receivables	(140.90)	(8.79)
(Increase)/Decrease in Loans and Advances	(4.75)	(7.91)
(Increase)/Decrease in Other Current assets	(32.43)	(17.37)
(Increase)/Decrease in Other Financial assets	(0.20)	0.13
Increase / (Decrease) in Trade and Other Payables	207.94	18.08
Increase / (Decrease) in Other Current Liabilities	(2.90)	(7.16)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	3.86	20.53
Increase / (Decrease) in Current Tax Liabilities	29.08	23.43
Increase / (Decrease) in Other financial liabilities	(0.00)	11.64
(Increase)/Decrease in Deferred Tax Asset	11.02	23.24
	69.15	52.78
Cash generated from operations	171.84	106.59
Less: Taxes Paid	-	-
Net Cash from/(used in) Operating Activities	171.84	106.59
B. Cash Flows from Investing Activities		
Purchase of PPE	(9.18)	(10.56)
Purchase of Shares and Mutual Funds	(47.74)	(26.60)
Decrease in Long Term Loans & Advances	22.31	-
(Increase)/Decrease in Other Non - Current assets	3.33	-
Net Cash used in Investing Activities	(31.28)	(37.16)
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		
	(1.08)	7.65
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	139.47	77.08
Cash and Cash equivalents at the beginning of the year	756.99	505.90
Cash and Cash equivalents at the end of the year	896.47	582.98

On behalf of the Board of Directors

V.Bala Subramanyam
Executive Director
DIN: 06399503



Place : Hyderabad

Date : 28 Oct, 2026

Registered Office : # 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.

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Corporate Identity Number : L72200TG1994PLC018351

M.V. VIJAYA KUMAR & Co.,
CHARTERED ACCOUNTANTS



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

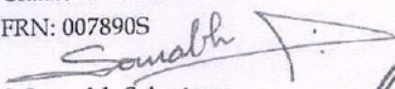
We have reviewed the accompanying statement of standalone unaudited financial results of **B2B Software Technologies Limited** for the period ended September 30, 2026 (hereinafter referred to as "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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 October 30, 2026, 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared for the period June 30, 2026 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 M V Vijaya Kumar & Co.,
Chartered Accountants
FRN: 007890S


S Sourabh Srivatsav
Partner
MRN: 251569
UDIN: 26251569GSAZEK5494



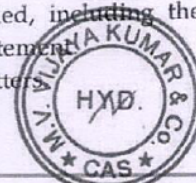
Date: October 30, 2026
Place: Hyderabad

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

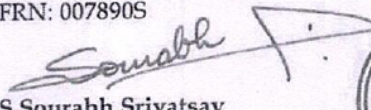
The Board of Directors
B2B SOFTWARE TECHNOLOGIES LIMITED
Hyderabad

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 September 30, 2026, 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 at its meeting held on October 30, 2026, has 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 include 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 matter.



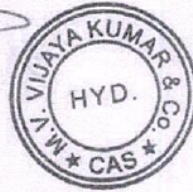
6. We did not review the interim financial statements of a subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs. 403.12 lakhs as at 30th September 2026 and total revenues of Rs. 793.49 lakhs and total net profit after tax of Rs. 41.28 lakhs for the quarter ended 30th September 2026 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 41.28 lakhs for the quarter ended 30th September 2026. Our conclusion on the Statement is not modified in respect of the above matters.

For M V Vijaya Kumar & Co.,
Chartered Accountants
FRN: 007890S


S Sourabh Srivatsav
Partner

MRN: 251569

UDIN: 26251569TZGAPG8322



Date: October 30, 2026

Place: Hyderabad