

Date: 30-01-2026

USA

To

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

Dear Sir,

Sub: Outcome of Board Meeting held on Friday, 30th January, 2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: B2B Software Technologies Limited, BSE Scrip Code: 531268

1. With reference to the subject cited above, we hereby inform you that the Board of Directors at their meeting held today, i.e., 30th January, 2026, had considered and approved the following:
-
2. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December, 2025.
3. Limited Review Report on Standalone and Consolidated unaudited financial results of the Company for the quarter and nine months 31st December, 2025.
4. Alteration to the Capital Clause (Clause 5) of the Memorandum of Association of the Company to increase the authorised share capital from ₹12,00,00,000/- (Rupees Twelve crore only) to ₹18,00,00,000/- (Rupees Eighteen crore only), subject to the approval of the members of the Company.
5. Issue of bonus equity shares in the ratio of 1:2, i.e., one (1) bonus equity share of face value of ₹10/- each for every Two (2) fully paid-up equity share of face value of ₹10/- each, held by the members of the Company as on the record date, by capitalising a sum not exceeding ₹5,79,27,000 (Rupees Five crore Seventy Nine lakh Twenty seven only) out of the retained earnings of the Company, subject to the approval of the members of the Company.

The record date for determining the entitlement of the members of the Company to receive bonus equity shares will be announced in due course.

The details as required in accordance with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, are enclosed as 'Annexure – I

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6. Declared Interim Dividend of Rs.1.00 per Ordinary Share of Rs.10/- each for the financial year ending on 31st March, 2026; such Dividend will be paid between 23rd to 26th February, 2026 to those Members of the Company entitled thereto.

Fixed Friday 6th February, 2026 as the Record Date for the purpose of determining entitlement of the Members for such Interim Dividend.

7. Decided to obtain the approval of members for the purpose of issuing bonus equity shares and making alteration to the existing Capital Clause of Memorandum of Association by way of Postal Ballot. The notice of Postal Ballot and details of e-voting schedules will be announced in due course.

The meeting commenced at 03:30 P.M and concluded at 7.15 P.M

Kindly take the same into your records.

Thanking You,
Yours Faithfully
For B2B SOFTWARE TECHNOLOGIES LIMITED

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BALA SUBRAMANYAM VANAPALLI
Executive director
DIN: 06399503

Annexure – 1

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

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Sl. No	Particulars	Details				
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity shares of face value of ₹10/- (Rupee Ten only) each.				
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/ GDR), qualified institutions placement, preferential allotment etc.)	Bonus issue of equity shares in the ratio of 1:2, i.e., one (1) bonus equity share of face value of ₹10/- each for every Two (2) fully paid-up equity share of face value of ₹10/- each.				
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	57,92,700 equity shares of face value of ₹10/- each amounting to ₹5,79,27,000/-.				
4.	Whether bonus is out of free reserves created out of profits or share premium account	The bonus equity shares will be issued out of the retained earnings (free reserves) as per the audited financial statements of the Company for the year ended 31 st March 2025.				
5.	Bonus ratio	1:1, i.e., one (1) bonus equity share for every one (1) fully paid-up equity share held by the members of the Company.				
6.	Details of share capital - pre and post bonus issue	Share Capital	Pre Bonus Issue		Post Bonus Issue	
			No. of Shares	Face Value (₹)	No. of Shares	Face Value (₹)
		Authorised	1,20,00,000	10	1,80,00,000	10
		Paid up	1,15,85,400	10	1,73,78,100	10
Subscribed	1,15,85,400	10	1,73,78,100	10		

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7.	Free reserves and/ or share premium required for implementing the bonus issue	₹5,79,27,000 (Rupees Five crore Seventy Nine lakh Twenty seven only) out of the retained earnings (free reserve).
8.	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available	Retained earnings (free reserves) as per the audited financial statements for the year ended 31 st March 2025 are:
9.	Whether the aforesaid figures are audited	Yes, figures considered are based on audited financial statements for the year ended 31 st March 2025.
10.	Estimated date by which such bonus shares would be credited/ dispatched	Within two (2) months from the date of approval by the Board of Directors i.e., on or before 30 th March, 2026.

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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

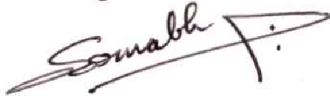
We have reviewed the accompanying statement of standalone unaudited financial results of **B2B Software Technologies Limited** for the period ended December 31, 2025 (hereinafter referred to as "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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 January 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 ended December 31, 2025 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
Firm Regn no: 007890S



S Sourabh Srivatsav
Partner
Membership No: 251569
UDIN: 26251569AMFPVO6943
Place: Hyderabad
Date: January 30, 2026



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

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

Sl. No	Particulars	Stand Alone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	UnAudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	452.63	423.19	327.75	1194.33	1084.45	1,513.64
	Other Income	45.82	25.43	36.04	131.64	114.08	148.98
	Total Revenue	498.45	448.62	363.80	1325.96	1198.53	1662.62
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	67.69	73.22	28.54	156.85	149.34	281.08
	c) Changes in Inventory - Work In Progress	3.91	(2.39)	9.03	0.87	0.70	(2.80)
	d) Employee Benefits Expense	218.78	240.14	223.31	697.62	689.32	892.43
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	52.69	54.28	35.24	149.95	111.97	175.80
	g) Depreciation and Amortisation Expenses	3.21	2.92	3.42	8.65	9.70	13.19
	Total Expenses	346.29	368.17	299.55	1013.94	961.02	1359.70
3	Profit/(Loss) before exceptional items and tax (1-2)	152.16	80.45	64.25	312.02	237.51	302.92
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	152.16	80.45	64.25	312.02	237.51	302.92
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	152.16	80.45	64.25	312.02	237.51	302.92
8	Tax Expense / (Income)						
	Current tax	26.01	17.48	7.94	51.94	43.48	49.22
	Earlier year taxes	(4.89)	0.00	(6.34)	(4.89)	(6.34)	(6.34)
	Deferred tax	21.51	11.30	3.40	44.75	10.34	19.55
9	Profit/(Loss) for the period (7-8)	109.53	51.66	59.26	220.22	190.03	240.49
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(31.74)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	109.53	51.66	59.26	220.22	190.03	208.76
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.95	0.45	0.51	1.90	1.64	2.08

- The above results for the quarter ended December 31, 2025 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on January 30, 2026.
- 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.
- 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, 2025 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 : 30th Jan 2026

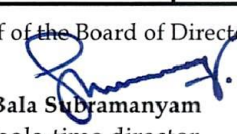
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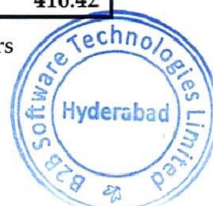
V Bala Subramanyam
Whole-time director
DIN: 06399503


Standalone Cash Flow Statement for the quarter ended Dec 31, 2025
(All amounts in Indian Rupees, except share data and where otherwise stated)

Particulars	In Lakhs	
	Dec 31, 2025	Dec 31, 2024
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	312.02	237.51
Adjustments for :	-	-
Depreciation	8.65	9.70
Income from Investment - Unrealised Gain/Loss	(102.79)	(89.36)
Income from Deposits	(10.50)	(9.64)
Unrealised Gain /(Loss)_Investments	(16.22)	5.80
Exchange differences on translation of foreign currency cash and cash equivalents	5.53	(4.24)
	196.69	149.77
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	0.87	0.70
(Increase)/Decrease in Accounts Receivables	56.72	66.78
(Increase)/Decrease in Loans and Advances	(2.74)	(1.83)
(Increase)/Decrease in Other Current assets	9.26	14.04
(Increase)/Decrease in Other Financial assets	0.13	(4.21)
Increase / (Decrease) in Trade and Other Payables	0.46	(21.71)
Increase / (Decrease) in Other Current Liabilities	(19.78)	(37.62)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	7.53	-
Increase / (Decrease) in Current Tax Liabilities	10.73	14.56
Increase / (Decrease) in Other financial liabilities	11.64	(1.03)
Increase / (Decrease) in Deferred Tax Asset	44.75	10.34
	119.57	40.01
Cash generated from operations	316.26	189.78
Less: Taxes Paid	91.80	47.48
Net Cash from/(used in) Operating Activities	224.46	142.30
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.95)	(4.95)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds and Shares	(147.15)	(219.01)
Income from Deposits	102.79	89.36
Income from Deposits	10.50	9.64
Unrealised Gain /(Loss)_Investments	16.22	(5.80)
(Increase)/Decrease in Other Non-Current assets	-	-
Net Cash used in Investing Activities	(28.59)	(130.76)
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		
	(5.53)	4.24
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	190.34	15.78
Cash and Cash equivalents at the beginning of the year	363.25	400.64
Cash and Cash equivalents at the end of the year	553.59	416.42

On behalf of the Board of Directors


V. Bala Subramanyam
 Whole-time director
 DIN: 06399503



Place: Hyderabad
 Date : 30th Jan 2026

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

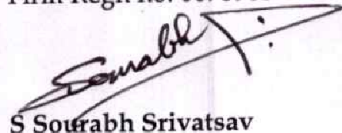
Hyderabad

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 December 31, 2025, 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 January 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 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. 1,79,75,370 as at December 31, 2025 and total revenues of Rs. 10,47,72,377 and total net profit after tax of Rs. 32,16,756 for the period ended December 31, 2025 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. 32,16,756 for the period ended December 31, 2025. Our conclusion on the Statement is not modified in respect of the above matters.

For M. V. Vijaya Kumar & Co.,
Chartered Accountants
Firm Regn no: 007890S


S Sourabh Srivatsav

Partner

Membership No: 251569

UDIN: 26251569ZPRJUL4571



Place: Hyderabad

Date: January 30, 2026

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED DECEMBER 31, 2025
 (All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	828.37	766.30	540.34	2,242.05	1,665.22	2,413.69
	Other Income	45.83	25.43	36.04	131.64	114.08	148.98
	Total Revenue (I+II)	874.20	791.73	576.39	2373.69	1779.31	2562.67
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	67.70	73.22	28.54	156.85	149.34	281.08
	c) Changes in Inventory of work in progress	3.91	(2.39)	9.03	0.87	0.70	(2.80)
	d) Employee Benefits Expense Finance cost	453.73	483.68	371.26	1407.66	1133.67	1,562.06
	e) Finance Costs	-	-	-	-	-	-
	e) Administration Other Expenses	179.00	142.23	94.46	455.47	231.13	383.22
	f) Depreciation and Amortisation Expenses	3.21	2.92	3.42	8.65	9.70	13.19
	Total Expenses	707.54	699.66	506.71	2029.50	1524.53	2236.76
3	Profit/(Loss) before exceptional items and tax (1-2)	166.66	92.07	69.67	344.19	254.77	325.91
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	166.66	92.07	69.67	344.19	254.77	325.91
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	166.66	92.07	69.67	344.19	254.77	325.91
8	Tax Expense / (Income)						
	Current tax	26.01	17.48	7.94	51.94	43.48	49.22
	Earlier year taxes	(4.89)	0.00	(6.34)	(4.89)	(6.34)	(6.34)
	Deferred tax	21.51	11.30	3.40	44.75	10.34	19.55
9	Profit/(Loss) for the period (7-8)	124.02	63.29	64.68	252.38	207.29	263.48
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(31.74)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	124.02	63.29	64.68	252.38	207.29	231.74
	Attributable to Parent	124.02	63.29	64.68	252.38	207.29	231.74
	Attributable to Minority Interest	-	-	-	-	-	-
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	1.07	0.55	0.56	2.18	1.79	2.27

Unaudited financial results of B2B Software Technologies Limited (Standalone Information)

	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
Revenue from operations	452.63	423.19	327.75	1,194.33	1,084.45	1513.64
Profit before tax	152.16	80.45	64.25	312.02	237.51	302.92
Profit for the period	109.53	51.66	59.26	220.22	190.03	240.49



Registered Office: 6-3-1112, 3rd Floor, AVR Towers, Behind Westside Showroom, Near Somajiguda Circle, Begumpet, Hyderabad - 500 016. Telangana. INDIA. Phone : +91-40-23375926 / 2522, Fax: +91-40-23322385.

Email : info@b2bsoftech.com | www.b2bsoftech.com

CIN : L72200TG1994PLC018351

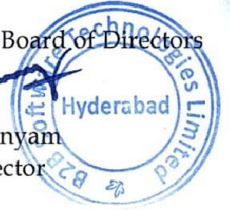


- 1 The above results for the quarter ended December 31, 2025 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on January 30, 2026.
- 2 The Company is primarily engaged in Information Technology and related services. There is one Geographical 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 31 December 2025 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.
- 5 Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to conform with those of the current period.

Place: Hyderabad
Date : 30th Jan 2026

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503





B2B SOFTWARE TECHNOLOGIES LTD

PEOPLE . VALUES . TECHNOLOGIES

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Consolidated Cash Flow Statement for the year ended December 31, 2025

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

	(Rs. In lakhs)	
Particulars	Dec 31, 2025	Dec 31, 2024
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	344.19	254.77
Adjustments for :		
Depreciation	8.65	9.70
Income from Investment - Unrealised Gain/Loss	(102.79)	(89.36)
Income from Deposits	(10.50)	(9.64)
Unrealised Gain / (Loss) Investments	(16.22)	5.80
Profit from Sale of Assets	-	-
Exchange differences on translation of foreign currency cash and cash equivalents	(5.53)	(4.24)
	217.80	167.02
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	0.87	0.70
(Increase)/Decrease in Accounts Receivables	56.72	66.78
(Increase)/Decrease in Loans and Advances	(2.74)	(1.83)
(Increase)/Decrease in Other Current assets	9.26	14.04
(Increase)/Decrease in Other Financial assets	0.13	-
Increase / (Decrease) in Trade and Other Payables	0.46	(21.71)
Increase / (Decrease) in Other Current Liabilities	(19.78)	(37.62)
Increase / (Decrease) in Short term provisions	-	-
Increase / (Decrease) in Long term provisions	7.53	-
Increase / (Decrease) in Current Tax Liabilities	10.73	-
Increase / (Decrease) in Other financial liabilities	11.64	-
(Increase)/Decrease in Deferred Tax Asset	44.75	10.34
	119.57	30.69
Cash generated from operations	337.37	197.72
Less: Taxes Paid	91.80	47.48
Net Cash from/(used in) Operating Activities	245.56	150.24
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(10.95)	(4.95)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds & Shares	(28.14)	(135.44)
Income from Deposits	10.50	9.64
(Increase)/Decrease in Other Non-Current assets	-	-
Net Cash used in Investing Activities	(28.59)	(130.76)
C. Cash Flows from Financing Activities		
Increase/(Decrease) in Secured Loans	-	-
Interest paid	-	-
Net Cash from/(used in) Financing Activities	-	-
Exchange differences on translation of foreign currency cash and cash equivalents	10.47	7.56
D. Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	227.45	36.36
Cash and Cash equivalents at the beginning of the year	505.90	516.91
Cash and Cash equivalents at the end of the year	733.35	553.27

On behalf of the Board of Directors

V.Bala Subramanyam

Whole-time director

DIN: 06399503

Place: Hyderabad

Date : 30th Jan 2026

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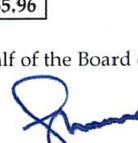

SEGMENT REPORTING

In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) India	452.63	423.19	327.75	1,194.33	1,084.45	1,513.64
b) USA	375.75	343.11	212.59	1,047.72	580.77	900.05
Total	828.37	766.30	540.34	2,242.05	1,665.22	2,413.69
Less : Inter segment revenues	-	-	-	-	-	-
Net Segment Revenue	828.37	766.30	540.34	2,242.05	1,665.22	2,413.69
Segment Results before tax and interest						
a) India	106.34	55.02	28.21	180.38	123.43	153.94
b) USA	14.49	11.62	5.42	32.17	17.26	22.99
c) Other Income	45.82	25.43	36.04	131.64	114.08	148.98
Total	166.65	92.07	69.68	344.19	254.77	325.90
Less : Interest Expenses	-	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-	-
Total Profit/(Loss) Before Tax	166.65	92.07	69.68	344.19	254.77	325.90

Particulars	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Audited
Segment Assets			
a) India	2,668.85	2,320.86	2,393.31
b) USA	179.75	136.85	142.65
Total	2,848.60	2,457.71	2,535.96
Segment Liabilities			
a) India	2,668.85	2,320.86	2,393.31
b) USA	179.75	136.85	142.65
Total	2,848.60	2,457.71	2,535.96

On behalf of the Board of Directors



V.Bala Subramanyam
Whole-time director
DIN: 06399503

Place: Hyderabad
Date : 30th Jan 2026