



02.02.2018

USA

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

Dear Sir


**Sub:** Unaudited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup>  
December 2017

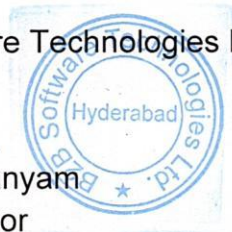
Please find enclosed the copy of the Unaudited Financial Result for the Quarter and Nine Months ended 31<sup>st</sup> December 2017 approved and taken record by the Board of Directors of the Company in their meeting held on 02<sup>nd</sup> February 2018. The meeting commenced at 12.00 p. m. and concluded at 01.00 p. m.

This is for your information and records.

Thanking you

For B2B Software Technologies Limited

  
V Bala Subramanyam  
Executive Director  
DIN: 06399503



- Encl: 1) Unaudited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup>  
December 2017.  
2) Limited Review Report on Unaudited Financial Results for the Nine Months  
ended 31<sup>st</sup> December 2017



**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017**

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

Sl.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	175.99	192.00	132.10	573.77	483.20	665.49
	Other Income	7.39	11.73	10.01	30.21	31.63	40.66
	<b>Total Revenue</b>	<b>183.38</b>	<b>203.73</b>	<b>142.11</b>	<b>603.98</b>	<b>514.83</b>	<b>706.15</b>
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	2.46	13.74	3.51	47.47	38.50	76.31
	c) Changes in Inventory - Work In Progress	0.73	(0.35)	1.96	0.93	1.47	0.31
	d) Employee Benefits Expense	126.71	122.85	96.98	358.49	299.73	409.95
	e) Administration & other Expenses	22.72	31.67	20.58	80.81	66.17	85.99
	f) Depreciation and Amortisation Expenses	3.05	2.84	4.28	8.52	11.25	15.66
	<b>Total Expenses</b>	<b>155.67</b>	<b>170.75</b>	<b>127.30</b>	<b>496.22</b>	<b>417.12</b>	<b>588.22</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>27.71</b>	<b>32.98</b>	<b>14.81</b>	<b>107.76</b>	<b>97.71</b>	<b>117.92</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before extraordinary items and tax (3-4)</b>	<b>27.71</b>	<b>32.98</b>	<b>14.81</b>	<b>107.76</b>	<b>97.71</b>	<b>117.92</b>
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax (5-6)</b>	<b>27.71</b>	<b>32.98</b>	<b>14.81</b>	<b>107.76</b>	<b>97.71</b>	<b>117.92</b>
8	Tax Expense / (Income)						
	Current tax	7.57	13.37	0.00	33.89	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/(Loss) for the period (7-8)</b>	<b>20.14</b>	<b>19.61</b>	<b>14.81</b>	<b>73.87</b>	<b>97.71</b>	<b>117.92</b>
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>20.14</b>	<b>19.61</b>	<b>14.81</b>	<b>73.87</b>	<b>97.71</b>	<b>117.92</b>
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.17	0.17	0.13	0.64	0.84	1.02

The above results for the quarter ended December 31, 2017 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on 02nd February 2018

2 The Company is primarily engaged in Information Technology and related services. There are no other reportable segments 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. The Company adopted IND AS from 01 April 2016, and accordingly, 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 Impact of transition has been accounted for in the opening reserves.

4 There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from the new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101

5 There are is no reconciliation item between the corresponding items of the quarter ended 31st December 2017 between the previous Indian GAAP and IND AS

6 The above results for the quarter ended 31 December 2017 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. However financial result for quarter ended 31 December 2016 have not been reviewed / audited by the statutory auditors

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

Place: Hyderabad  
Date :02nd February, 2018

By Order of the Board of Directors

V Bala Subramanyam  
Executive Director  
DIN: 06399503

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Corporate Identity Number : L72200TG1994PLC018351



**LIMITED REVIEW REPORT**

**On Unaudited financial results of B2B Software Technologies Limited for the period ended 31<sup>st</sup> December 2017 pursuant to Clause 33 of the Listing Agreement**

Review Report to  
The Board of Directors  
B2B Software Technologies Limited  
Hyderabad

We have reviewed the accompanying statement of unaudited financial results of **B2B Software Technologies Limited** for the period ended 31<sup>st</sup> December 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 31<sup>st</sup> December 2017 in accordance with recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting", specified under section 133 of Companies Act, 2013 read with Rule 4 of Companies (Indian Accounting Standards) Rules, 2015 and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Agreement 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. Dakshina Murthy**  
Partner

ICAI MRN: 211639

FRN: 004453S

Place: Hyderabad

Date: 2 February 2018



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