



To

May 17, 2019

USA

The General Manager,
Department of Corporate Relations
BSE Limited
Sir Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001

Sir,


Sub: Rectification of Discrepancies in Financial Result for the quarter ended
March 2019 – your mail dated May 09, 2019
Ref: B2B Software Technologies Limited, Stock Code: 531268

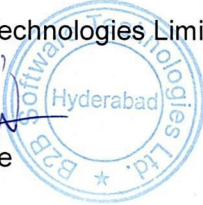
We are pleased to submit herewith the filling of Rectification of Discrepancies
in Financial Result for the quarter ended March 2019 as per your mail dated May 09,
2019. The changes are in EPS figures

Kindly take note of the same and oblige

Thanking you

Yours faithfully
For B2B Software Technologies Limited


Authorised Signature





To

Apr 18, 2019

USA

The General Manager,
Department of Corporate Relations
BSE Limited
Sir Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001

Sir,

Sub: Outcome of Board Meeting
Ref: B2B Software Technologies Limited, Stock Code: 531268

We are pleased to submit herewith the Audited Standalone and Consolidated Financial Results, Auditor's Report of the Company for the fourth quarter and financial year ended on March 31, 2019, which has been approved by the Board of Directors at its meeting held today.

We hereby confirm that the Statutory Auditors of the Company M/s Umamaheswara Rao & Co., Chartered Accountants have issued the Audit Reports on Standalone and Consolidated Financial Statements of the Company for the year ended 31st March, 2019 with unmodified opinion.

Kindly Consider this as due compliance of Regulation 33 and other applicable provisions, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 12.45 noon and concluded at 3.40 p. m.

Kindly take note of the same and oblige

Thanking you

Yours faithfully
For B2B Software Technologies Limited

M. Ram Babu

M Ram Babu
Director
DIN: 03473901



Encl: (i) Audited Financial Results, Audit Report

AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019
(All amount in Indian Rupees Lakhs, except share data and where otherwise stated)

Sl. No	Particulars	Stand Alone					Consolidated	
		Quarter Ended			Year Ended		Year Ended	
		31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018	31-03-2019	31-03-2018
		Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
								(Rs. In lakhs)
1	Income from Operations							
	Revenue from operations	206.64	168.48	197.23	790.49	770.99	1063.10	1090.23
	Other Income	33.01	14.57	13.68	68.89	43.89	68.89	43.89
	Total Revenue	239.65	183.05	210.91	859.38	814.88	1131.99	1134.12
2	Expenses							
	a) Cost of Materials Consumed	-	-	-	-	-	-	-
	b) Purchase of Software products	33.47	9.26	15.10	120.57	62.57	120.57	62.57
	c) Changes in Inventory - Work In Progress	(0.19)	(0.02)	(0.09)	(0.61)	0.84	(0.61)	0.84
	d) Employee Benefits Expense	187.19	131.62	179.37	604.53	537.85	845.40	828.79
	e) Administration & other Expenses	34.43	13.62	22.30	98.72	103.11	130.25	130.74
	f) Depreciation and Amortisation Expenses	3.50	3.37	3.55	11.90	12.07	11.90	12.07
	Total Expenses	258.40	157.84	220.23	835.11	716.44	1107.51	1035.02
3	Profit/(Loss) before exceptional items and tax (1-2)	(18.75)	25.20	(9.32)	24.27	98.44	24.48	99.10
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	(18.75)	25.20	(9.32)	24.27	98.44	24.48	99.10
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	(18.75)	25.20	(9.32)	24.27	98.44	24.48	99.10
8	Tax Expense / (Income)							
	Current tax	-5.37	4.80	2.62	4.74	36.51	4.74	36.51
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) for the period (7-8)	(13.37)	20.40	(11.94)	19.52	61.93	19.74	62.59
10	Other Comprehensive Income							
	Items that will not be reclassified to Profit or (Loss)	38.49	0.00	23.72	38.49	23.72	38.49	23.72
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	25.12	20.40	11.78	58.02	85.65	58.22	86.31
12	Earnings per Equity Share							
	a) Basic and diluted Earning Per Share	(0.12)	0.18	(0.10)	0.17	0.53	0.17	0.54

1 The above results for the quarter ended March 31, 2019 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on April 18, 2019.

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. 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 Figures of last quarter are balancing figures between audited figures in respect of the year ended 31 March 2019 and the published year to date figures upto the nine months ended 31 December 2018, as per listing agreement entered in to with the stock exchanges in India. However financial result for quarter and twelve months ended 31 March 2018 have been reviewed / audited by the statutory auditors. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

5 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

M. Ram Babu

M Ram Babu

Director

DIN: 03473901

Place: Hyderabad
Date : 18 Apr, 2019.



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

Corporate Identity Number : L72200TG1994PLC018351



Audited Standalone, Consolidated Statements of Assets and Liabilities

(Rs. In lakhs)

Particulars	Standalone		Consolidated	
	AS AT		AS AT	
	March 31, 2019	March 31, 2018	March 31, 2019	March 31, 2018
I. ASSETS				
1. Non-current assets				
(a) Property, Plant and Equipment	22.03	21.98	22.03	21.98
(b) Intangible assets	0.01	0.01	0.01	0.01
(c) Financial Assets	-	-	-	-
(i) Investments	33.81	33.81	-	-
(ii) Loans	60.00	60.00	60.00	60.00
(iii) Other financial assets	-	-	-	-
(d) Deferred tax assets (net)	-	-	-	-
(e) Other non-current assets	7.47	7.47	7.47	7.47
	123.32	123.28	89.51	89.46
2. Current assets				
(a) Inventories	3.93	3.33	3.93	3.33
(b) Financial Assets	-	-	-	-
(i) Current Investments	657.96	613.35	657.96	613.35
(ii) Trade receivables	113.68	100.09	113.68	100.09
(iii) Cash and cash equivalents	40.32	27.36	91.45	75.23
(iv) Bank balances other than (ii) above	144.51	128.59	144.51	128.59
(v) Loans	1.29	1.38	1.29	1.38
(vi) Other financial assets	-	-	-	-
(c) Current tax assets (Net)	-	-	-	-
(d) Other current assets	45.50	69.67	45.50	69.67
	1,007.18	943.77	1,058.32	991.64
3. Non-current assets held for sale	-	-	-	-
Total Assets	1,130.51	1,067.05	1,147.83	1,081.11
II. Equity and Liabilities				
A. Equity				
(a) Equity share capital	1,159.31	1,159.31	1,159.31	1,159.31
(b) Other equity	(260.54)	(318.54)	(243.22)	(304.47)
	898.77	840.77	916.09	854.84
B. LIABILITIES				
1. Non-current liabilities				
(a) Financial liabilities	-	-	-	-
(i) Borrowings	-	-	-	-
(ii) Other financial liabilities	-	-	-	-
(b) Provisions	-	-	-	-
(c) Other non-current liabilities	-	-	-	-
	-	-	-	-
2. Current liabilities				
(a) Financial liabilities	-	-	-	-
(i) Borrowings	-	-	-	-
(ii) Trade payables	34.77	15.55	34.77	15.55
(iii) Other financial liabilities	-	-	-	-
(b) Other current liabilities	87.77	88.37	87.77	88.37
(c) Short-term provisions	109.19	122.36	109.19	122.35
(d) Current tax liabilities (Net)	-	-	-	-
	231.74	226.28	231.73	226.27
Total Equity and Liabilities	1,130.51	1,067.05	1,147.83	1,081.11

By Order of the Board of Directors

M. Ram Babu

Director

DIN: 03473901

Place: Hyderabad

Date : 18 Apr, 2019.

Independent Auditor's Report on Audit of Standalone Financial Results

To The Board of Directors of **B2B SOFTWARE TECHNOLOGIES LIMITED**

1. We have audited the accompanying Statement of Standalone Ind AS Financial Results of B2B Software Technologies Limited (the "Company") for the Quarter and Year ended 31st March 2019 and the year to date results for the period 1st April 2018 to 31st March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. These Ind AS financial results have been prepared from Standalone financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these Ind AS financial results based on our audit of such Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).
An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us these Standalone financial results:
 - i. have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.∧.
 - ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Profit, total comprehensive Income for the period and other financial information of the Company for the quarter and year ended 31st March 2019.

For Umamaheswara Rao & Co.,
Chartered Accountants
(Firm Registration No. : 004453S)

R.R. Dakshinamurthy
Partner
Membership No. 211639
Place: Hyderabad
Date: 18.04.2019



**OFFICES
HYDERABAD**

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TIRUPATI

: No. 4, 2nd Floor, Beside A.P. Tourism Office, Sri Devi Complex, Tilak Road, Tirupati - 517 501. E-mail : ucotpty@gmail.com

GUDIVADA

: Sivalayam Street, Gourisankarapuram, Gudivada - 521 301, Tel : 08674-242144, E-mail : babusrikar@yahoo.com

Independent Auditor's Report on Consolidated Financial Results

To The Board of Directors of **B2B SOFTWARE TECHNOLOGIES LIMITED**

1. We have audited the accompanying Statement of Consolidated Ind AS 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 Quarter and Year ended 31st March 2019 and the consolidated year to date results for the period 1st April 2018 to 31st March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. These consolidated Ind AS financial results have been prepared from consolidated financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated Ind AS financial results based on our audit of such consolidated Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:
 - i. Include the financial results for the quarter and year ended 31st March 2019 of the following entities:
 - a. B2B softech Inc
 - ii. have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
 - iii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated profit and total comprehensive Income for the period and the consolidated financial information of the Group for the quarter and year ended 31st March 2019.

For Umamaheswara Rao & Co.,
Chartered Accountants
(Firm Registration No. : 004453S)

R.R.Dakshina Murthy
Partner
Membership No. 211639
Place: Hyderabad
Date: 18.04.2019



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