

Date: 11th February 2025

USA

To,
The General Manager,
BSE Limited
Sir Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai-400 001

Dear Sir.

Sub: Outcome of Board Meeting held on 11th February 2025.
Ref: B2B Software Technologies Limited, Stock Code: 531268

With reference to the captioned subject, we hereby herewith inform that the Board of Directors in their meeting held today i.e., 11th February 2025, inter-alia has transacted and approved the following -

1. Unaudited financial results (standalone and consolidated) for the quarter and nine months ended 31st December 2024.
2. Limited review report issued by M/s Jawahar & Associates, Chartered Accountants on unaudited Standalone and consolidated financial results of the Company for the quarter and nine months ended 31st December 2024.
3. Resignation of Ms. Prabhat Bhamini (Membership Number A69664), Company Secretary & Compliance Officer of the Company w.e.f 31st March 2025. The required Annexure details pursuant to SEBI Listing regulations are annexed herewith as an Annexure —I.
4. To grant interest-free loan of Rs. 40,00,000 (Rs. Forty Lakhs) to B2B ESOP Trust for subscribing the shares to be issued under ESOP Scheme 2024.

The Meeting commenced at 3:30 p.m. and concluded at 4:30 p.m.

Kindly take the same into your records.

Thanking You,

Yours Faithfully
For B2B SOFTWARE TECHNOLOGIES LIMITED

PRABHAT BHAMINI
Digitally signed by
PRABHAT BHAMINI
Date: 2025.02.11
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PRABHAT BHAMINI
Company Secretary & Compliance officer
Membership Number- A69664

Encl:

- i) Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) relating to resignation of Ms. Prabhat Bhamini Company Secretary & Compliance Officer as Annexure I.
- ii) Unaudited Financial Results Standalone & Consolidated for the quarter and Nine months ended 31st December 2024 along with the Limited Review Report.

USA

Annexure —I

Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015_ Resignation of Ms. Prabhat Bhamini, Company Secretary and Compliance Officer-

Particulars	Ms. Prabhat Bhamini, Company Secretary & Compliance Officer
Reason for change viz. resignation.	For better growth & career opportunity
Date of Resignation	w.e.f 31 st March 2025
Brief profile (in case of appointment);	Not applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

PRABHAT
BHAMINI
Digitally signed by
PRABHAT BHAMINI
Date: 2025.02.11
18:42:45 +05'30'

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, 2024 (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 February 11, 2025, 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, 2024 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 Jawahar and Associates,
Chartered Accountants
FRN: 001281S

CA Chandramouleswara Rao M
Partner
Membership No: 024608
UDIN: 25024608BMKUQT6435

Date: February 11, 2025
Place: Hyderabad

Branches :

- * **VISAKHAPATNAM** : Flat No. 1, First Floor, AVR Enclave, Dondaparthi T.S.N. Colony, Visakhapatnam – 530 016
Ph. : 0891 – 256 5094, 256 4423, E-mail : dsvgopikrishna@yahoo.co.in
- * **ANAKAPALLI** : Door No. 1-3-34/1, Old Current Office Street, Gandhinagar, Anakapalli – 531 001.
Ph. : 08924 – 224 082, E-mail : paritiprcrao@yahoo.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024
(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
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	UnAudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	Revenue from operations	327.75	416.16	296.97	1084.45	903.22	1,392.32
	Other Income	36.04	41.41	33.76	114.08	95.91	134.14
	Total Revenue	363.80	457.56	330.73	1198.53	999.13	1526.46
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	28.54	105.34	17.39	149.34	163.32	324.85
	c) Changes in Inventory - Work In Progress	9.03	(13.96)	1.37	0.70	(2.31)	(3.59)
	d) Employee Benefits Expense	223.31	255.30	203.03	689.32	616.90	813.54
	e) Finance Costs	-	-	-	-	-	-
	f) Administration & other Expenses	35.24	46.39	41.10	111.97	96.67	147.70
	g) Depreciation and Amortisation Expenses	3.42	3.29	4.61	9.70	11.88	16.49
	Total Expenses	299.55	396.37	267.50	961.02	886.46	1298.99
3	Profit/(Loss) before exceptional items and tax (1-2)	64.25	61.20	63.22	237.51	112.66	227.47
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	64.25	61.20	63.22	237.51	112.66	227.47
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	64.25	61.20	63.22	237.51	112.66	227.47
8	Tax Expense / (Income)						
	Current tax	7.94	15.99	8.22	43.48	11.88	31.93
	Earlier year taxes	(6.34)	0.00	2.44	(6.34)	0.00	(2.44)
	Deferred tax	3.40	21.53	6.84	10.34	19.55	25.54
9	Profit/(Loss) for the period (7-8)	59.26	23.67	45.73	190.03	81.23	172.44
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(0.59)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	59.26	23.67	45.73	190.03	81.23	171.86
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.51	0.20	0.39	1.64	0.70	1.49

- The above results for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on February 11, 2025.
- 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, 2024 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 : 11th Feb 2025

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503




Standalone Cash Flow Statement for the quarter ended Dec 31, 2024
(All amounts in Indian Rupees, except share data and where otherwise stated)

Particulars	In Lakhs	
	Dec 31, 2024	Dec 31, 2023
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	237.51	112.66
Adjustments for :	-	-
Depreciation	9.70	11.88
Income from Investment - Unrealised Gain/Loss	(89.36)	(70.34)
Income from Deposits	-	(5.84)
Unrealised Gain / (Loss) Investments	-	(8.41)
Exchange differences on translation of foreign currency cash and cash equivalents	(4.24)	1.77
Loss on Sale of Fixed Assets	-	-
	153.60	41.73
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	0.70	(2.31)
(Increase)/Decrease in Accounts Receivables	66.78	(45.98)
(Increase)/Decrease in Loans and Advances	(1.83)	(2.38)
(Increase)/Decrease in Other Current assets	14.04	48.27
(Increase)/Decrease in Other Financial assets	(4.21)	-
Increase / (Decrease) in Trade and Other Payables	(21.71)	0.08
Increase / (Decrease) in Other Current Liabilities	(37.62)	(5.45)
Increase / (Decrease) in Short term provisions	-	(16.08)
Increase / (Decrease) in Long term provisions	-	-
Increase / (Decrease) in Current Tax Liabilities	14.56	-
Increase / (Decrease) in Other financial liabilities	(1.03)	-
Increase / (Decrease) in Deferred Tax Asset	10.34	19.55
	40.01	(4.30)
Cash generated from operations	193.61	37.42
Less: Taxes Paid	47.48	31.43
Net Cash from/(used in) Operating Activities	146.13	5.99
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(4.95)	(8.24)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds & Shares	(129.64)	32.75
(Increase)/Decrease in Other Non-Current assets	-	5.84
Loss on Sale of Fixed Assets	-	-
Net Cash used in Investing Activities	(134.60)	30.34
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		
	4.24	(1.77)
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	15.78	34.57
Cash and Cash equivalents at the beginning of the year	400.64	254.84
Cash and Cash equivalents at the end of the year	416.42	289.41

On behalf of the Board of Directors

Place: Hyderabad
Date : 11th Feb 2025


V. Bala Subramanyam
Whole-time director
DIN: 06399503


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, 2024, 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 February 11, 2025, 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.

Branches :

- * **VISAKHAPATNAM** : Flat No. 1, First Floor, AVR Enclave, Dondaparthi T.S.N. Colony, Visakhapatnam – 530 016
Ph. : 0891 – 256 5094, 256 4423, E-mail : dsvgopikrishna@yahoo.co.in
- * **ANAKAPALLI** : Door No. 1-3-34/1, Old Current Office Street, Gandhinagar, Anakapalli – 531 001.
Ph. : 08924 – 224 082, E-mail : paritipcrao@yahoo.com

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. 1,36,85,067 as at 31st December, 2024 and total revenues of Rs. 2,12,58,568 and total net profit after tax of Rs. 5,41,993 for the quarter ended 31st December, 2024 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. 5,41,993 for the quarter ended 31st December, 2024. Our conclusion on the Statement is not modified in respect of the above matters.

For Jawahar and Associates,
Chartered Accountants
FRN: 0012815

CA Chandramouleswara Rao M
Partner
Membership No: 024608
UDIN: 25024608BMKUQU3978

Date: February 11, 2025
Place: Hyderabad

Branches :

- * **VISAKHAPATNAM** : Flat No. 1, First Floor, AVR Enclave, Dondaparthi T.S.N. Colony, Visakhapatnam – 530 016
Ph. : 0891 – 256 5094, 256 4423, E-mail : dsvgopikrishna@yahoo.co.in
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Ph. : 08924 – 224 082, E-mail : paritipcrao@yahoo.com

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from operations	540.34	622.06	463.89	1,665.22	1,406.15	2,032.28
	Other Income	36.04	41.40	33.76	114.08	95.91	134.14
	Total Revenue (I+II)	576.39	663.46	497.65	1779.31	1502.06	2166.42
2	Expenses						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Software products	28.54	105.34	17.39	149.34	163.32	324.85
	c) Changes in Inventory of work in progress	9.03	(13.95)	1.38	0.70	(2.31)	(3.59)
	d) Employee Benefits Expense Finance cost	371.26	394.24	275.59	1133.67	912.99	1,234.91
	e) Finance Costs	-	-	-	-	-	-
	e) Administration Other Expenses	94.46	106.33	96.33	231.13	254.23	354.23
	f) Depreciation and Amortisation Expenses	3.42	3.29	4.61	9.70	11.88	16.49
	Total Expenses	506.71	595.25	395.30	1524.53	1340.11	1926.90
3	Profit/(Loss) before exceptional items and tax (1-2)	69.67	68.21	102.35	254.77	161.95	239.52
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3-4)	69.67	68.21	102.35	254.77	161.95	239.52
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	69.67	68.21	102.35	254.77	161.95	239.52
8	Tax Expense / (Income)						
	Current tax	7.94	15.99	8.21	43.48	11.88	31.93
	Earlier year taxes	(6.34)	0.00	2.44	(6.34)	0.00	(2.44)
	Deferred tax	3.40	21.53	6.85	10.34	19.55	25.54
9	Profit/(Loss) for the period (7-8)	64.68	30.69	84.84	207.29	130.51	184.50
10	Other Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)	0.00	0.00	0.00	0.00	0.00	(0.59)
11	Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	64.68	30.69	84.84	207.29	130.51	183.91
	Attributable to Parent	64.68	30.69	84.84	207.29	130.51	183.91
	Attributable to Minority Interest	-	-	-	-	-	-
12	Earnings per Equity Share						
	a) Basic and diluted Earning Per Share	0.56	0.26	0.73	1.79	1.13	1.59

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

	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Revenue from operations	327.75	416.16	296.97	1,084.45	903.22	1392.32
Profit before tax	64.25	61.20	63.22	237.51	112.66	227.47
Profit for the period	59.26	23.67	45.73	190.03	81.23	172.44

1 The above results for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the company held on February 11, 2025.

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.

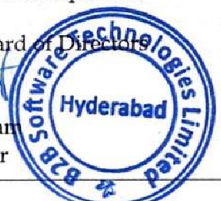
4 The above results for the quarter ended 31 December 2024 have been subjected to "limited review" by the statutory auditors of the Company, as per listing agreement entered in to with the stock exchanges in India.

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

Place: Hyderabad
Date : 11th Feb 2025

By Order of the Board of Directors

V Bala Subramanyam
Whole-time director
DIN: 06399503



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.

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

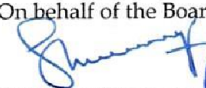
Corporate Identity Number : L72200TG1994PLC018351

Consolidated Cash Flow Statement for the year ended December 31, 2024
(All amounts in Indian Rupees, except share data and where otherwise stated)

Particulars	(Rs. In lakhs)	
	Dec 31, 2024	Dec 31, 2023
A. Cash Flows from Operating Activities		
Net profit/(loss) before tax	254.77	161.95
Adjustments for :	-	-
Depreciation	9.70	11.88
Income from Investment - Unrealised Gain/Loss	(89.36)	(70.34)
Income from Deposits	-	(5.84)
Unrealised Gain / (Loss) Investments	-	(8.41)
Profit from Sale of Assets	-	-
Exchange differences on translation of foreign currency cash and cash equivalents	(4.24)	1.77
	170.86	91.01
Operating profit before working capital changes		
Adjustments for changes in working capital :		
(Increase)/Decrease in Work in Progress	0.70	(2.31)
(Increase)/Decrease in Accounts Receivables	66.78	(45.98)
(Increase)/Decrease in Loans and Advances	(1.83)	(39.81)
(Increase)/Decrease in Other Current assets	14.04	48.27
(Increase)/Decrease in Other Financial assets	(4.21)	-
Increase / (Decrease) in Trade and Other Payables	(21.71)	0.08
Increase / (Decrease) in Other Current Liabilities	(37.62)	(5.45)
Increase / (Decrease) in Short term provisions	-	(16.08)
Increase / (Decrease) in Long term provisions	-	-
Increase / (Decrease) in Current Tax Liabilities	14.56	-
Increase / (Decrease) in Other financial liabilities	(1.03)	-
(Increase)/Decrease in Deferred Tax Asset	10.34	19.55
	40.01	(41.73)
Cash generated from operations	210.87	49.27
Less: Taxes Paid	47.48	31.43
Net Cash from/(used in) Operating Activities	163.39	17.84
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(4.95)	(8.24)
Sale of Fixed Assets	-	-
Purchase of Mutual Funds & Shares	(129.64)	32.75
Income from Deposits	-	5.84
(Increase)/Decrease in Other Non-Current assets	-	-
Net Cash used in Investing Activities	(134.60)	30.34
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	7.56	(0.66)
D.		
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	36.36	47.52
Cash and Cash equivalents at the beginning of the year	516.91	357.55
Cash and Cash equivalents at the end of the year	553.27	405.07

Place: Hyderabad
Date : 11th Feb 2025

On behalf of the Board of Directors


V. Bala Subramanyam
Whole-time director
DIN: 06399503



SEGMENT REPORTING

USA

In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Audited</i>
Segment Revenue						
a) India	327.75	416.16	296.97	1,084.45	903.22	1,392.32
b) USA	212.59	205.90	166.92	580.77	502.93	639.96
Total	540.34	622.06	463.89	1,665.22	1,406.15	2,032.28
Less : Inter segment revenues	-	-	-	-	-	-
Net Segment Revenue	540.34	622.06	463.89	1,665.22	1,406.15	2,032.28
Segment Results before tax and interest						
a) India	28.21	19.79	29.46	123.43	16.75	93.34
b) USA	5.42	7.01	39.12	17.26	49.28	12.05
c) Other Income	36.04	41.41	33.76	114.08	95.91	134.14
Total	69.67	68.21	102.35	254.77	161.95	239.52
Less : Interest Expenses	-	-	-	-	-	-
Less : Other un-allocable expenditure net off un-allocable income.	-	-	-	-	-	-
Total Profit/(Loss) Before Tax	69.67	68.21	102.35	254.77	161.95	239.52

Particulars	31-12-2024	31-12-2023	31-03-2024
	<i>Unaudited</i>	<i>Unaudited</i>	<i>Audited</i>
Segment Assets			
a) India	2,320.86	1,961.12	2,166.29
b) USA	136.85	153.09	116.27
Total	2,457.71	2,114.22	2,282.56
Segment Liabilities			
a) India	2,320.86	1,961.12	2,166.29
b) USA	136.85	153.09	116.27
Total	2,457.71	2,114.22	2,282.56

On behalf of the Board of Directors



V. Bala Subramanyam
Whole-time director
DIN: 06399503



Place: Hyderabad
Date : 11th Feb 2025