

To
Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Fax Nos. 022-22723121/2037

Date: 29 June, 2021

Dear Sirs,

Sub: Approved Financial results for the year ended 29 June, 2021
Ref: Scrip code. 539122 (BSE)

We hereby inform you that upon the review and recommendation by the Audit Committee, the Board of Directors of the Company at their meeting held inter-alia today considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the fourth quarter and year ended 31 March, 2021.

Please find enclosed herewith copy of:

1. The Audited Financial Results (Standalone & Consolidated) of the Company for the fourth quarter and year ended 31 March, 2021 as per the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Standalone and Consolidated Statement of Assets & Liabilities for the year ended 31 March, 2021.
3. Standalone and Consolidated Cash Flow Statement for the year ended 31 March, 2021.
4. Auditors Report issued by M/s. NSVR & Associates LLP, Chartered Accountants, Statutory Auditors of the Company on aforesaid Audited Financial Results - Standalone & Consolidated.
5. Declaration from the Managing Director for unmodified statutory auditor's opinion pursuant to SEBI Circular No .CIR/CFD/CMD/56/2016 dated 27 May, 2016.

Meeting of the Board of Directors commenced at 5.00 p.m. and concluded at 9:00 p.m.

You are requested to take the same on your record.

Thanking you

Yours truly

For **Bodhtree Consulting Limited**



L N Ramakrishna
Managing Director & CFO



Encl: A/a



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL
CONSOLIDATED FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF BODHTREE CONSULTING LIMITED

Opinion

We have audited the accompanying consolidated quarterly financial results of **BODHTREE CONSULTING LIMITED** (the parent) and its subsidiary (the parent and its subsidiary together referred to as "the group") for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021, 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 amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and year ended 31st March, 2021

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated Financial Results of the company to express an opinion on the consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For NSVR & ASSOCIATES LLP

Chartered Accountants

(FRN No.008801S/S200060)


Gannamani Suresh

Partner

M.No:226870



UDIN: 21226870AAAAER7457

Date: 29.06.2021

Place: Hyderabad



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL
STADNALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF BODHTREE CONSULTING LIMITED

Opinion

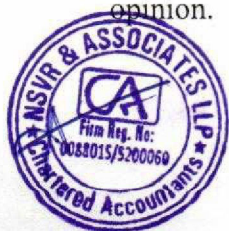
We have audited the accompanying standalone quarterly financial results of **BODHTREE CONSULTING LIMITED** (the company) for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and year ended 31st March, 2021

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone Financial Results of the company to express an opinion on the standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

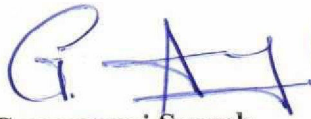


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For NSVR & ASSOCIATES LLP

Chartered Accountants

(FRN No.008801S/S200060)



Gannamani Suresh

Partner

M.No:226870

UDIN: 21226870AAAAEQ5674

Date: 29.06.2021

Place: Hyderabad



AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Particulars	Consolidated				
	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.3.2021	31.3.2020
	Audited	Un-audited	Un-audited	Audited	Audited
Income :					
Income from Operations	4,703.37	3,302.57	6,276.07	14,560.25	14,142.52
Other Income	869.74	11.14	877.40	883.31	1,000.11
Total Income	5,573.11	3,313.71	7,153.47	15,443.56	15,142.63
Expenses :					
Work Execution expenses	4,154.86	2,747.88	5,663.54	12,559.53	11,505.34
Employee Benefits Expense	153.60	92.86	215.88	427.70	653.17
Finance costs	34.02	53.73	75.86	159.84	276.89
Depreciation and Amortization Expense	118.46	121.40	104.95	463.11	680.90
Other expenses	93.89	109.41	1,037.39	303.53	1,362.29
Total Expenditure	4,554.83	3,125.28	7,097.62	13,913.71	14,478.59
Profit / (loss) before tax	1,018.28	188.43	55.85	1,529.85	664.04
Tax expense					
Current tax	64.27	56.87	27.54	216.89	223.35
Taxes of earlier years	-	-	9.00	-	9.00
Deferred tax	55.02	(3.48)	(5.66)	40.88	18.43
Net Profit / (loss) for the period	898.99	135.04	24.98	1,272.08	413.26
Other Comprehensive Income (OCI)					
A. Item that will not be reclassified to Profit and Loss-					
Remeasurement of define benefit plan	0.51	(0.76)	(40.43)	(2.80)	(24.38)
Income tax on remeasurements of define benefit plans	0.05	0.02	10.04	0.71	6.14
Other Comprehensive Income / (Loss) for the period	0.55	(0.74)	(30.39)	(2.10)	(18.25)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	899.54	134.30	(5.41)	1,269.98	395.01
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other Equity				4,754.96	3,388.26
Earnings Per Share (Basic) (*)	4.50	0.68	0.13	6.37	2.07
Earnings Per Share (Diluted) (*)	4.50	0.68	0.13	6.37	2.07
(*Not Annualised)					

Notes:

(i). The above results have been recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th June 2021 .

(ii). 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 the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

(iii). The figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter for the respective periods which were subject to limited review.

(iv). Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

(v) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.

(vi) The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

viii) The Statutory Auditors of the Company have carried out "Audit" of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

viii) The full format of the Quarterly Financial Results are available on the Bombay stock exchange website and also on the company website.

Date: 29/06/2021
Place: Hyderabad

For and on Behalf of Board of Directors
Bodhtree Consulting Limited
L.N.Ramakrishna
L.N.Ramakrishna
Managing Director



BODHTREE CONSULTING LIMITED

Block A, Wing 2, Level 6 Cybergateway, Madhapur, Hyderabad - 500081
Tel: 040-66222333, Fax: 040-66222444, Email Id: cosec@bodhtree.com
CIN: L74140TG1982PLC040516

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.3.2021	31.3.2020
	Audited	Un-audited	Un-audited	Audited	Audited
Income :					
Income from Operations	4,703.37	3,302.57	6,276.08	14,560.25	14,142.52
Other Income	869.74	11.14	877.40	883.31	1,000.11
Total Income	5,573.11	3,313.71	7,153.48	15,443.56	15,142.63
Expenses :					
Work Execution expenses	4,154.86	2,747.88	5,663.54	12,559.53	11,505.34
Employee Benefits Expense	147.39	86.81	207.26	401.61	622.38
Finance costs	27.68	53.73	75.84	153.50	276.84
Depreciation and Amortization Expense	118.46	121.40	104.94	463.11	680.90
Other expenses	93.58	109.42	1,040.07	302.97	1,361.90
Total Expenditure	4,541.97	3,119.24	7,091.65	13,880.72	14,447.37
Profit / (loss) before tax	1,031.14	194.47	61.83	1,562.84	695.26
Tax expense					
Current tax	64.27	56.87	27.54	216.89	223.35
Taxes of earlier years	-	-	9.00	-	9.00
Deferred tax	55.02	(3.48)	(5.67)	40.88	18.43
Net Profit / (loss) for the period	911.85	141.08	30.95	1,305.07	444.48
Other Comprehensive Income (OCI)					
A. Item that will not be reclassified to Profit and Loss-					
Remeasurement of define benefit plan	0.77	9.31	(40.44)	(2.80)	(24.38)
Income tax on remeasurements of define benefit plans	0.05	(5.48)	11.26	0.71	6.14
Other Comprehensive Income / (Loss) for the period	0.81	3.83	(29.18)	(2.10)	(18.25)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	912.66	144.90	1.77	1,302.97	426.23
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other Equity				4,752.62	3,449.65
Earnings Per Share (Basic) (*)	4.57	0.71	0.16	6.54	2.23
Earnings Per Share (Diluted) (*)	4.57	0.71	0.16	6.54	2.23
(*Not Annualised)					

Notes:

(i). The above results have been recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th June 2021 .

(ii). 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 the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

(iii). The figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter for the respective periods which were subject to limited review.

(iv). Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

(v) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.

(vi) The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

viii) The Statutory Auditors of the Company have carried out "Audit" of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

viii) The full format of the Quarterly Financial Results are available on the Bombay stock exchange website and also on the company website.

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

L.N. Ramakrishna
L.N. Ramakrishna
Managing Director



Date: 29/06/2021
Place: Hyderabad

BODHTREE CONSULTING LIMITED
Block A, Wing 2 , Level 6 Cybergateway, Madhapur, Hyderabad - 500081
Statement of Assets and Liabilities

Particulars	Standalone		Consolidated	
	As At 31st March, 2021	As At 31st March, 2020	As At 31st March, 2021	As At 31st March, 2020
I. ASSETS				
<u>(1) Non-Current Assets</u>				
(a) Property, Plant and Equipment	221.27	301.42	221.27	301.42
(b) Intangible Assets	492.09	876.55	492.09	876.55
(c) Intangible Asset Under Development	2,583.36	1,456.42	2,583.36	1,456.42
	3,296.72	2,634.39	3,296.72	2,634.39
(d) Financial Assets				
(i) Investments	76.11	679.18	76.11	678.18
(e) Deferred Tax Asset	-21.47	17.02	-21.47	17.02
	3,351.36	3,330.59	3,351.36	3,329.59
<u>(2) Current Assets</u>				
(a) Inventories	-	-	32.72553	-
(a) Financial Assets				
(i) Trade receivables	8,393.09	7,276.77	8,393.11	7,276.79
(ii) Cash and cash equivalents	2.37	6.72	2.50	6.84
(iii) Bank balances other than (ii) above	304.70	341.43	304.70	341.43
(iv) Loans and advances	17.85	77.73	17.85	31.12
(v) Other Financial Assets	32.22	12.22	32.22	12.22
(b) Current Tax Assets (Net)	-	-	-	-
(c) Other Current Assets	1,957.78	1,879.40	1,957.78	1,879.40
	10,708.02	9,594.28	10,740.89	9,547.80
Total Assets	14,059.38	12,924.86	14,092.24	12,877.39
II. EQUITY AND LIABILITIES:-				
<u>EQUITY</u>				
(a) Equity Share Capital	1,995.82	1,995.82	2,003.20	1,995.82
(b) Other Equity	4,752.62	3,449.65	4,754.96	3,388.26
	6,748.44	5,445.48	6,758.16	5,384.08
<u>LIABILITIES</u>				
<u>(1) Non-Current Liabilities</u>				
(a) Financial Liabilities				
(i) Borrowings	369.47	827.71	369.47	827.71
(b) Provisions	19.44	19.12	20.35	19.50
	388.91	846.83	389.82	847.20
<u>(2) Current Liabilities</u>				
(a) Financial Liabilities				
(i) Borrowings	807.49	793.48	807.49	793.48
(ii) Trade Payables	4,206.20	3,542.08	4,208.47	3,543.89
(iii) Other Financial Liabilities	168.72	158.17	168.72	158.17
(b) Other Current Liabilities	1,736.70	2,136.03	1,756.60	2,147.77
(c) Provisions	2.90	2.80	2.99	2.80
	6,922.02	6,632.56	6,944.27	6,646.10
Total Equity & Liabilities	14,059.38	12,924.86	14,092.24	12,877.39

L. N. Rama Krishna



BODHTREE CONSULTING LIMITED
Block A, Wing 2 , Level 6 Cybergateway, Madhapur, Hyderabad - 500081

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

Particulars	Stanalone		Consolidated	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Cash Flows from Operating Activities				
Net profit before tax	1,562.84	695.26	1,562.84	664.04
Adjustments for :				
Fair value difference of financial Instruments	1.18	49.31	2.17	49.31
Depreciation	463.11	680.90	463.11	680.90
Finance Costs	153.50	160.00	153.50	160.00
Interest received	(20.39)	(21.63)	(20.39)	(21.63)
Unrealised exchange loss /(profit)	(3.78)	(264.50)	(3.78)	(264.50)
Loss/ (Profit) on Sale of Asset	0.28	2.17	0.28	2.17
Loss/ (Profit) on Sale of Investment	(852.80)	0.00	(852.80)	0.00
Operating profit before working capital changes	1,303.93	1,301.51	1,304.92	1,270.29
Movements in Working Capital :				
(Increase)/Decrease in Trade Receivables	(1,112.54)	3,599.27	(1112.54)	3599.27
(Increase)/Decrease in Other financial assets	(20.00)	62.53	(20.00)	62.53
(Increase)/Decrease in Other Current Assets	(78.38)	(1,033.53)	(78.38)	(1033.53)
(Increase)/Decrease in Short Term Loan and Advances	(11.40)	387.15	(11.40)	387.15
Increase/(Decrease) in Trade Payables	664.12	(2,914.52)	664.58	(2914.41)
Increase/(Decrease) in Other financial liabilities	10.55	(117.89)	12.68	(153.45)
Increase/(Decrease) in Other Current liabilities	(626.76)	(189.45)	(635.35)	(190.98)
Increase/(Decrease) in Provisions	(3.16)	(82.56)	(3.16)	(82.18)
Changes in Working Capital	(1,177.57)	(289.00)	(1216.29)	(325.61)
Cash generated from operations	126.36	1,012.52	88.63	944.68
Direct Taxes Paid	0.00	(14.62)	0.00	(14.62)
Net Cash from operating activities (A)	126.36	997.89	88.63	930.06
Cash flows from Investing Activities				
Purchase of Fixed Assets	(1.08)	(52.30)	(1.08)	(52.30)
Product Development Cost	(1,126.94)	(1,305.65)	(1126.94)	(1305.65)
Sale of Asset	2.58	0.86	2.58	0.86
Reciept of Interest	20.39	21.63	20.39	21.63
(Purchase)/Sale of Investment	1,524.80	0.00	1524.80	0.00
Net Cash used in Investing Activities (B)	419.75	(1,335.46)	419.75	(1,335.46)
Cash flows from Financing Activities				
Repayment/(Proceeds) of/from Short-term borrowings	0.00	0.00	0.00	0.00
Repayment/(Proceeds) of/from Long-term borrowings	(447.69)	555.22	(447.69)	555.22
Finance cost	(153.50)	(160.00)	(153.50)	(160.00)
Repayment/(Proceeds) of/from issue of shares	0.00	0.00	70.11	0.00
Net Cash used in Financing Activities (C)	(601.19)	395.22	(531.09)	395.22
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	-55.08	57.65	-22.70	-10.19
Cash and Cash equivalents at the beginning of the year	(445.34)	(502.98)	(779.92)	(769.73)
Cash and Cash equivalents at the ending of the year	-500.42	-445.34	-802.62	-779.92

1) Cash and Cash equivalents includes:

Particulars	As at 31 March, 2021	As at 31 March, 2020	As at 31 March, 2021	As at 31 March, 2020
Cash on hand	0.14	1.25	0.14	1.25
Cash Equivalents			-	-
- Current accounts	2.23	5.47	2.36	5.60
Margin money deposits	304.70	341.43	2.37	6.72
Shoret Term Borrowings From Banks	-807.49	-793.48	-807.49	-793.48
	-	-	-	-
	-500.42	-445.34	-802.62	-779.92

L. V. Rama Krishna



Date: 29 June, 2021

To
Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Fax Nos. 022-22723121/2037

Dear Sir/Madam

Sub: Declaration pursuant to reg. 33(3)(d) of the SEBI (LODR) Regulations, 2015 for unmodified statutory auditors opinion.

Ref: Scrip code. 539122 (BSE)

DECLARATION

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare and confirm that the Statutory Auditors of the Company M/s N S V R & Associates LLP, Chartered Accountants, Hyderabad have issued their Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the financial year ended on 31st March 2021.

Kindly take this declaration on your records.

For **Bodhtree Consulting Ltd**

L N Rama Krishna

L N Rama Krishna
Managing Director
DIN. 03623543

