



(Under CIRP)

Date: 25-08-2023

To,  
Corporate Relations Manager  
BSE Limited  
Phiroje jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Sub: Out Come of Board Meeting held on 25-08-2023

Ref: BSE Scrip Code: BODHTREE/539122

Dear Sir/Madam,

With reference to the Notice of Board Meeting dated 18/08/2023, we hereby inform you that the Board of Directors in their meeting held on Friday, 25<sup>th</sup> August 2023 has inter alia, transacted the following business:

Approved unaudited financial results (standalone & Consolidated) of the Company for the Quarter ended 30<sup>th</sup> June 2023. A copy of results along with limited review report of Auditors is attached herewith.

The meeting was commenced at 03:30 PM IST and concluded at 03:50 PM IST on 25-08-2023.

Kindly take the same on record

For Bodhtree Consulting Limited  
(a company under CIRP by NCLT order dated 20<sup>th</sup> February 2023)

Sreenivasa Rao Ravinuthala  
Resolution Professional  
IBBI/IPA-003/IP-N00081/2017-18/10704



**BODHTREE CONSULTING LIMITED**  
**Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad**  
**CIN: L74140TG1982PLC040516**

**Statement of Un Audited Standalone Financial Results for the Quarter ended 30th June,2023**

Particulars	Quarter ended		Year Ended	
	June 30,2023	March 31,2023	June 30,2022	March 31,2023
	Un Audited	Audited	Un Audited	Audited
<b>Income :</b>				
Income from Operations	176.33	248.32	705.14	3,933.99
Other Income	(0.92)	(25.09)	114.85	345.06
<b>Total Income</b>	<b>175.41</b>	<b>223.24</b>	<b>819.99</b>	<b>4,279.06</b>
<b>Expenses :</b>				
Work Execution expenses	167.33	2,278.63	582.35	5,836.53
Employee Benefits Expense	19.56	24.28	38.72	130.20
Finance costs	20.81	30.25	23.74	111.44
Depreciation and Amortization Expense	10.56	(86.91)	110.71	44.93
Other expenses	43.38	417.51	42.92	761.02
<b>Total Expenditure</b>	<b>261.63</b>	<b>2,663.77</b>	<b>798.44</b>	<b>6,884.13</b>
<b>Profit / (loss) before tax</b>	<b>(86.22)</b>	<b>(2,440.53)</b>	<b>21.55</b>	<b>(2,605.07)</b>
<b>Tax expense</b>				
Current tax	-	(3.02)	3.02	-
Deferred tax	4.24	29.81	6.30	21.18
<b>Net Profit / (loss) for the period</b>	<b>(90.46)</b>	<b>(2,467.31)</b>	<b>12.23</b>	<b>(2,626.25)</b>
<b>Other Comprehensive Income (OCI)</b>				
(a) (i) Items that will not be reclassified to profit or loss	(3.78)	1.98	(0.68)	1.49
(ii) Tax on items that will not be reclassified to profit or loss	0.95	(0.49)	0.17	(0.37)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>(2.83)</b>	<b>1.48</b>	<b>(0.51)</b>	<b>1.11</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>(93.28)</b>	<b>(2,465.83)</b>	<b>11.72</b>	<b>(2,625.13)</b>
<b>Paid-up Equity Share Capital (Face Value : Rs.10 per</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>
<b>Other equity</b>				
Earnings Per Share (Basic) (*)	(0.45)	(12.36)	0.06	(13.16)
Earnings Per Share (Diluted) (**)	(0.45)	(12.36)	0.06	(13.16)
(*Not Annualised)				

**Notes:**

- a) 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.
- b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 20-06-2023
- c) The above statement have been prepared to the extent applicable, in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company w.e.f.01 04 2017. The financial results of the previous periods duly complied with Ind AS have not been subjected to review or audit, however, the Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- d) 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.
- e) Estimation uncertainty relating to the global health pandemic on COVID-19 and other geo-political situations  
The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the
- f) The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.

For and on Behalf of Board of Directors  
Bodhtree Consulting Limited

Sreenivasa Rao Ravinuthala  
Resolution Professional

Santosh Kumar Vangapally  
Whole Time Director

Date: 25-08-2023  
Place: Hyderabad

IBBI/IPA-003/IP-N00081/2017-2018/10704

DIN : 09331903



**BODHTREE CONSULTING LIMITED**  
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad  
CIN: L74140TG1982PLC040516

**Statement of Un Audited Consolidated Financial Results for the Quarter ended 30th June,2023**

Particulars	Quarter ended		Year ended	
	June 30,2023	March 31,2023	June 30,2022	March 31,2023
	Un Audited	Audited	Un-Audited	Audited
<b>Income :</b>				
Income from Operations	176.33	248.32	705.14	3,933.99
Other Income	(0.92)	(25.09)	114.85	345.06
<b>Total Income</b>	<b>175.41</b>	<b>223.24</b>	<b>819.99</b>	<b>4,279.06</b>
<b>Expenses :</b>				
Work Execution expenses	167.33	2,278.63	582.35	5,836.53
Employee Benefits Expense	19.56	25.36	38.94	131.50
Finance costs	20.81	30.25	23.74	111.44
Depreciation and Amortization Expense	10.56	(86.91)	110.71	44.93
Other expenses	43.38	448.21	42.92	794.02
<b>Total Expenditure</b>	<b>261.63</b>	<b>2,695.55</b>	<b>798.66</b>	<b>6,918.43</b>
<b>Profit / (loss) before tax</b>	<b>(86.22)</b>	<b>(2,472.31)</b>	<b>21.33</b>	<b>(2,639.37)</b>
<b>Tax expense</b>				
Current tax	-	(3.02)	3.02	-
Deferred tax	4.24	29.81	6.30	21.18
<b>Net Profit / (loss) for the period</b>	<b>(90.46)</b>	<b>(2,499.09)</b>	<b>12.01</b>	<b>(2,660.55)</b>
<b>Other Comprehensive Income (OCI)</b>				
(a) (i) Items that will not be reclassified to profit or loss	(3.78)	1.98	(0.68)	1.49
(ii) Tax on items that will not be reclassified to profit or loss	0.95	(0.49)	0.17	(0.37)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>(2.83)</b>	<b>1.48</b>	<b>(0.51)</b>	<b>1.11</b>
<b>Total Comprehensive Income for the period (Comprising Net</b>	<b>(93.28)</b>	<b>(2,497.61)</b>	<b>11.50</b>	<b>(2,659.43)</b>
<b>Paid-up Equity Share Capital (Face Value : Rs.10 per share)</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>
<b>Other equity</b>				<b>4,819.45</b>
Earnings Per Share (Basic) (*)	(0.45)	(12.52)	0.06	(13.33)
Earnings Per Share (Diluted) (*)	(0.45)	(12.52)	0.06	(13.33)
(*Not Annualised)				

**Notes:**

a)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)

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at

c) The above statement have been prepared to the extent applicable, in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company w.e.f.01.04.2017. The financial results of the previous periods duly complied with Ind AS have not been subjected to review or audit, however, the Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.

d) The Statutory Auditors of the Company have carried out audit of the above audited financial results and their Report has been

e)Estimation uncertainty relating to the global health pandemic on COVID-19 and other geo-political situations

The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the

f) The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.

Date: 25-08-2023  
Place: Hyderabad

Sreenivasa Rao Ravinuthala  
Resolution Professional  
IBBI/IPA-003/IP-N00081/2017-2018/10704

For and on Behalf of Board of Directors  
Bodhtree Consulting Limited

Santosh Kumar Vangapally  
Whole Time Director  
DIN : 09331903







# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9318477519 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

**Independent Auditor's Review Report on Consolidated Quarterly and Year to Date Financial Results  
of MIs BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI (Listing and  
Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors of **BODHTREE CONSULTING LIMITED**

We have reviewed the accompanying consolidated statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended June 30, 2023. 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 of the Statement in accordance with the Standards 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 results are free from 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements..

Place: Hyderabad  
Date: 25.08.2023



For RSM & Associates  
Chartered Accountants  
FR. No. 2813 S

(E. Madhusudhana Reddy)  
Partner, M.No.202308

UDIN: 23202308BGRFNT7395





# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9318477519 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

**Independent Auditor's Review Report on Standalone Quarterly and Year to Date Financial Results of M/s BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors of **BODHTREE CONSULTING LIMITED**

We have reviewed the accompanying standalone statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended June 30, 2023. 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.

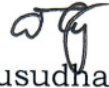
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For RSM & Associates  
Chartered Accountants  
FR. No. 2813 S



Place: Hyderabad  
Date: 25.08.2023

  
(E. Madhusudhana Reddy)  
Partner, M.No.202308  
UDIN: 23202308BGRFNS9761