

Date: 14.02.2022

Corporate Relations Manager

BSE Limited

Phiroje Jeejeebhoy Towers

Dalal Street, Mumbai-400001

**Sub: Outcome of the Board Meeting held on February 14, 2022**

Ref: BSE Scrip Code: BODHTREE/539122

Dear Sir/Madam,

We are pleased to inform you that, the Board of Directors at their meeting held on 14<sup>th</sup> February, 2022 has considered and approved the following business inter alia:

- Approved and adopted the un-audited financial Results of the Company for the Quarter ended 31<sup>st</sup> December, 2021.
- Approved Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2022.

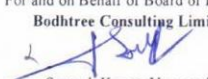
The Meeting had commenced at 5.30 PM and concluded at ~~5.55~~ PM.

Kindly acknowledge the receipt of the same.

For Bodhtree Consulting Limited

*Leavittasse*  
Kavitha Somavarapu  
Company Secretary



<p align="center"><b>BODHTREE CONSULTING LIMITED</b>  Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad  CIN: L74140TG1982PLC040516  Extract of Consolidated Un-audited financial results for the Quarter and nine months ended 31st December, 2021</p>							
Rs. In Lakhs							
Sl.	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2021	September 30, 2021	June 30, 2021	December 31, 2021	June 30, 2021	March 31, 2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total income	2,432.15	2,179.45	930.51	5,542.11	6,556.74	15,443.56
2	Net Profit (before Tax, Exceptional and/or Extraordinary items)	(422.76)	134.22	87.60	(200.93)	323.14	1,529.85
3	Net Profit before tax (after Exceptional and/or Extraordinary items)	(422.76)	134.22	87.60	(200.93)	323.14	1,529.85
4	Net Profit after tax (after Exceptional and/or Extraordinary items)	(411.20)	105.08	101.79	(204.31)	238.06	1,272.08
5	Total Comprehensive Income [Comprising Profit after tax and Other Comprehensive Income (after tax)]	(410.33)	108.48	99.81	(202.04)	236.15	1,269.98
6	Paid up Equity Share Capital (Rs 10/- Per Equity Share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
7	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year ended	-	-	-	-	-	4,754.96
8	Earnings Per Share (of Rs 10/- each) (Not Annualised):						
	a) Basic	(2.06)	0.53	0.51	(1.02)	1.19	6.37
	b) Diluted	(2.06)	0.53	0.51	(1.02)	1.19	6.37
<p>The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-02-2022</p> <p>Note : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on company's website and the stock exchange's website <a href="http://www.bseindia.com">www.bseindia.com</a>.</p>							
<p>Place : Hyderabad Date : 14/02/2022</p>		<p align="center">For and on Behalf of Board of Directors  <b>Bodhtree Consulting Limited</b>    Santosh Kumar Vangapally  Whole-time Director</p>					

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

Extract of Standalone Un-audited financial results for the Quarter and Period ended 31st December, 2021


Rs. In Lakhs

Sl.	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total income	2,432.14	2,179.45	3,794.78	5,542.11	9,870.45	15,443.56
2	Net Profit (before Tax, Exceptional and/or Extraordinary items)	(422.52)	134.29	171.89	(196.32)	531.70	1,562.84
3	Net Profit before tax (after Exceptional and/or Extraordinary items)	(422.52)	134.29	171.89	(196.32)	531.70	1,562.84
4	Net Profit after tax (after Exceptional and/or Extraordinary items)	(410.95)	105.15	133.55	(199.70)	393.22	1,305.07
5	Total Comprehensive Income [Comprising Profit after tax and Other Comprehensive Income (after tax)]	(410.09)	108.55	127.96	(197.42)	390.31	1,302.98
6	Paid up Equity Share Capital (Rs. 10/- Per Equity Share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
7	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year ended	-	-	-	-	-	4,752.62
8	Earnings Per Share (of Rs. 10/- each) (Not Annualised):						
	a) Basic	(2.06)	0.53	0.67	(1.00)	1.97	6.54
	b) Diluted	(2.06)	0.53	0.67	(1.00)	1.97	6.54

The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-02-2022

Note : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on company's website and the stock exchange's website [www.bseindia.com](http://www.bseindia.com).

For and on Behalf of Board of Directors  
**Bodhtree Consulting Limited**

  
Santosh Kumar Vangapally  
Whole-time Director

Place : Hyderabad  
Date : 14/02/2022

Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad  
CIN: L74140TG1982PLC040516

Statement of Unaudited Consolidated Financial Results for the Quarter and Period ended 31st December, 2021

(in Rs Lakhs)

**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 14th February, 2020.

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 "Limited Review" of the above unaudited 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

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.

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**

  
Santosh Kumar Vangapally  
Whole-time Director

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

**Statement of Unaudited Standalone Financial Results for the Quarter and Period ended 31st December, 2021**

(in Rs Lakhs)

Particulars	Quarter ended			Nine month ended		Year ended	
	December 31, 2021	September 30, 2021	June 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>Income :</b>							
Income from Operations	2,426.44	2,174.36	833.83	3,792.35	5,434.63	9,856.88	14,560.25
Other Income	5.71	5.10	96.68	2.43	107.49	13.57	883.31
<b>Total Income</b>	<b>2,432.14</b>	<b>2,179.45</b>	<b>930.51</b>	<b>3,794.78</b>	<b>5,542.11</b>	<b>9,870.45</b>	<b>15,443.56</b>
<b>Expenses :</b>							
Work Execution expenses	2,647.01	1,788.30	577.28	3,299.65	5,012.59	8,404.67	12,559.53
Employee Benefits Expense	45.14	58.87	75.93	85.58	179.94	254.22	401.61
Finance costs	34.93	27.94	28.53	36.30	91.40	125.82	153.50
Depreciation and Amortization Expense	114.93	115.30	119.70	126.77	349.93	344.65	463.11
Other expenses	12.65	54.75	37.17	74.58	104.57	209.39	302.97
<b>Total Expenditure</b>	<b>2,854.66</b>	<b>2,045.16</b>	<b>838.61</b>	<b>3,622.89</b>	<b>5,738.43</b>	<b>9,338.75</b>	<b>13,880.72</b>
<b>Profit / (loss) before tax</b>	<b>(422.52)</b>	<b>134.29</b>	<b>91.89</b>	<b>171.89</b>	<b>(196.32)</b>	<b>531.70</b>	<b>1,562.84</b>
<b>Tax expense</b>							
Current tax	0.00	48.30	39.13	52.19	87.43	152.62	216.89
Deferred tax	(11.57)	(19.16)	(53.32)	(13.85)	(84.05)	(14.14)	40.88
<b>Net Profit / (loss) for the period</b>	<b>(410.95)</b>	<b>105.15</b>	<b>106.08</b>	<b>133.55</b>	<b>(199.70)</b>	<b>393.22</b>	<b>1,305.07</b>
<b>Other Comprehensive Income (OCI)</b>							
(a) (i) Items that will not be reclassified to profit or loss	1.15	4.54	(2.65)	(11.34)	3.04	(3.57)	(2.80)
(ii) Tax on items that will not be reclassified to profit or loss	(0.29)	(1.15)	0.67	5.75	(0.77)	0.66	0.71
(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>0.86</b>	<b>3.40</b>	<b>(1.98)</b>	<b>(5.59)</b>	<b>2.28</b>	<b>(2.91)</b>	<b>(2.09)</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>(410.09)</b>	<b>108.55</b>	<b>104.10</b>	<b>127.96</b>	<b>(197.42)</b>	<b>390.31</b>	<b>1,302.98</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>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>
<b>Other equity</b>							<b>4,752.62</b>
Earnings Per Share (Basic) (*)	(2.06)	0.53	0.53	0.67	(1.00)	1.97	6.54
Earnings Per Share (Diluted) (*)	(2.06)	0.53	0.53	0.67	(1.00)	1.97	6.54
(*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 14th February, 2021.

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 "Limited Review" of the above unaudited 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.

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.

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**

  
Santosh Kumar Vangapally  
Whole-time Director

Date: 14/02/2022  
Place: Hyderabad



**NSVR & ASSOCIATES LLP.,**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Report on Consolidated Unaudited 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.**

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 December 31, 2021 and for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> December 2021. 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..

For NSVR & Associates LLP

Chartered Accountants

FRN: 008801S/S200067

Suresh Gannamani

Partner

Membership No. 226870

UDIN: 22226870ACXGU8665



Place: Hyderabad

Date: 14/02/2022.



**NSVR & ASSOCIATES LLP.,**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Report on Standalone Unaudited 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.**

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

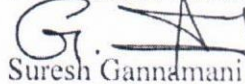
We have reviewed the accompanying standalone statement of unaudited financial results of **BODHTREE CONSULTING LIMITED** ('The Company') for the quarter ended December 31, 2021 and for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> December 2021. This statement is the responsibility of 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..

For NSVR & Associates LLP  
Chartered Accountants

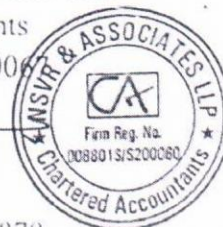
FRN: 008801S/S20006

  
Suresh Gannamani

Partner

Membership No. 226870

UDIN: 22226870.ACAJOH6556



Place: Hyderabad

Date: 14/02/2022.