Bodhtree

Bodhtree Consulting Limited

REGISTERED & CORPORATE OFFICE :
Level-2, Wing-A, Melange Towers, Patrika Nagar,
Madhapur, Hitech City, Hyderabad - 500 081
TEL : +91 40 4261 9840 WEB : www.Bodhtree.com
CIN : L74140TG1982PLC040516

Date: 14.02.2023

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

Sub: Out Come of Board Meeting held on 14/02/2023.

Ref: BSE Scrip Code: BODHTREE/539122

Dear Sir/Madam,

With reference to the Notice of Board Meeting dated 07/02/2023, we hereby inform you that the Board of Directors in their meeting held on Tuesday, February 14th, 2023 has inter alia, transacted the following business:

1. Approved unaudited financial results (standalone & Consolidated) of the Company for the Quarter ended 31st December, 2022. A copy of results along with limited review report of Auditors is attached herewith.
2. Intimation under Reg 30 of SEBI(LODR) Regulations, 2015

The following committees are reconstituted as under:

Nomination and Remuneration Committee:

Mr. Naveen Erva - Chairman
Mr. Ramakrishna Naga Lakkimsetti - Member
Mr. Anil - Member

CSR Committee

Mr. Santosh Kumar Vangapally - Chairman
Mr. Naveen- Member
Mr. Ramakrishna Naga Lakkimsetti – Member

Stakeholder Relationship Committee

Mr Anil – Chairman
Mr. Rama Krishna – Member
Mr. Pattabiraman – Member
Mr. Naveen – Member

The meeting was commenced at 5:30 PM IST and concluded at 06:20PM IST on 14/02/2023.

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Kindly take the same on record

Thanking You

Yours faithfully

For Bodhtree Consulting Limited

Pompa Mukherjee
Company Secretary & Compliance Officer
M No: A40643

Bodhtree Consulting Limited Hyderabad

BODHTREE 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,2022

(in Rs Lakhs)

Particulars	Quarter ended				Nine month ended		Year ended
	December 31,2022	September 30,2022	June 30,2022	December 31,2021	December 31,2022	December 31,2021	March 31,2022
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :							
Income from Operations	2,236.61	743.92	705.14	2,426.44	3,685.67	5,434.63	10,419.04
Other Income	138.99	116.31	114.85	5.71	370.15	107.49	209.62
Total Income	**2,375.60**	**860.22**	**819.99**	**2,432.14**	**4,055.82**	**5,542.11**	**10,628.66**
Expenses :							
Work Execution expenses	2,305.58	669.97	582.35	2,647.01	3,557.89	5,012.59	8,338.73
Employee Benefits Expense	37.73	29.47	38.72	45.14	105.91	179.94	220.22
Finance costs	21.88	35.57	23.74	34.93	81.19	91.40	111.00
Depreciation and Amortization Expense	10.57	10.56	110.71	114.93	131.84	349.93	472.42
Other expenses	101.36	199.23	42.93	17.40	343.52	109.32	1,441.53
Total Expenditure	**2,477.12**	**944.80**	**798.44**	**2,859.41**	**4,220.36**	**5,743.18**	**10,583.90**
Profit / (loss) before tax	**(101.52)**	**(84.57)**	**21.56**	**(427.27)**	**(164.54)**	**(201.07)**	**44.76**
Tax expense							
Current tax	-	(0.00)	3.02	0.00	3.02	87.43	90.17
Deferred tax	(10.66)	(4.27)	6.30	107.06	(8.63)	34.58	(117.65)
Net Profit / (loss) for the period	**(90.86)**	**(80.30)**	**12.23**	**(534.33)**	**(158.92)**	**(323.08)**	**72.24**
Other Comprehensive Income (OCI)							
(a) (i) Items that will not be reclassified to profit or loss	(1.51)	1.70	(0.68)	1.15	(0.48)	3.04	(3.88)
(ii) Tax on items that will not be reclassified to profit or loss	0.38	(0.43)	0.17	(0.29)	0.12	(0.77)	0.98
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	**(1.13)**	**1.28**	**(0.51)**	**0.86**	**(0.36)**	**2.28**	**(2.90)**
Total Comprehensive Income for the period (Comprising Net Profit / (loss)	**(91.98)**	**(79.03)**	**11.73**	**(533.47)**	**(159.28)**	**(320.81)**	**69.34**
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**	**1,995.82**	**1,995.82**
Other equity							**4,822.23**
Earnings Per Share (Basic) (*)	(0.46)	(0.40)	0.06	(2.68)	(0.80)	(1.62)	0.36
Earnings Per Share (Diluted) (*)	(0.46)	(0.40)	0.06	(2.68)	(0.80)	(1.62)	0.36
(*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 , 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 Polices 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: 14/02/2023
Place: Hyderabad

BODHTREE CONSULTING LIMITED
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,2022

(in Rs Lakhs)

Particulars	Quarter ended				Nine Months ended		Year ended
	December 31,2022	September 30,2022	June 30,2022	December 31,2021	December 31,2022	December 31,2021	March 31,2022
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :							
Income from Operations	2,236.61	743.92	705.14	2,426.44	3,685.67	5,434.63	10,419.04
Other Income	138.99	116.31	114.85	5.71	370.15	107.49	209.62
Total Income	2,375.60	860.22	819.99	2,432.15	4,055.82	5,542.11	10,628.66
Expenses :							
Work Execution expenses	2,305.58	669.97	582.35	2,647.01	3,557.89	5,012.59	8,338.73
Employee Benefits Expense	37.73	29.47	38.94	45.14	106.13	183.30	223.58
Finance costs	21.88	35.57	23.74	34.92	81.19	91.40	111.00
Depreciation and Amortization Expense	10.57	10.56	110.71	114.93	131.84	349.93	472.42
Other expenses	103.66	199.23	42.93	17.66	345.82	110.57	1,443.28
Total Expenditure	2,479.42	944.80	798.66	2,859.66	4,222.88	5,747.78	10,589.01
Profit / (loss) before tax	(103.82)	(84.57)	21.33	(427.51)	(167.06)	(205.67)	39.65
Tax expense							
Current tax	-	-0.00	3.02	-3.6857E-06	3.02	87.43	90.17
Deferred tax	(10.66)	-4.27	6.30	107.07	(8.63)	34.58	(117.65)
Net Profit / (loss) for the period	(93.16)	(80.30)	12.00	(534.58)	(161.44)	(327.68)	67.13
Other Comprehensive Income (OCI)							
(a) (i) Items that will not be reclassified to profit or loss	(1.51)	1.71	(0.68)	1.15	(0.48)	3.04	(3.88)
(ii) Tax on items that will not be reclassified to profit or loss	0.38	-0.43	0.17	(0.29)	0.12	(0.77)	0.98
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	(1.13)	1.28	(0.51)	0.86	(0.36)	2.28	(2.90)
Total Comprehensive Income for the period (Comprising Net	(94.28)	(79.02)	11.49	(533.71)	(161.80)	(325.41)	64.22
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	1,995.82	1,995.82
Other equity							4,819.45
Earnings Per Share (Basic) (*)	(0.47)	(0.40)	0.06	(2.68)	(0.81)	(1.64)	0.34
Earnings Per Share (Diluted) (*)	(0.47)	(0.40)	0.06	(2.68)	(0.81)	(1.64)	0.34
(*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, 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 Polices 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

Date: 14/02/2023
Place: Hyderabad

Santosh Kumar Vangapally
Whole-time Director

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: rsmindia1986@gmail.com / rsmassociates2004@yahoo.co.in / rsmnewdelhi@gmail.com

Limited Review Report

To
Board of Directors
BODHTREE CONSULTING LIMITED

We have reviewed the accompanying Consolidated statement of Unaudited Quarterly financial results of **BODHTREE CONSULTING LIMITED** ('The Company') for the quarter ended 31st December, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 20 16 (' the Circular").

The preparation of the statement in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) rules 2015, as amended, read with the circular is the responsibility of company's management and has been approved by the Board of Directors of the company .Our opinion is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard 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 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 standalone statement of unaudited financial results , prepared in accordance with the applicable Indian Accounting Standards and other recognised 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 RSM&ASSOCIATES .,
Chartered Accountants
Firm Regd. No.002813S

RSM & ASSOCIATES * Chartered Accountants * FRN No. 002813S

UDIN : 23202308BGRFIY8075

CA E. Madhusudhana Reddy,
Partner
Membership No. 202308

Place: Hyderabad
Date : 14/02/2023

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: rsmindia1986@gmail.com / rsmassociates2004@yahoo.co.in / rsmnewdelhi@gmail.com

Limited Review Report

To
Board of Directors
BODHTREE CONSULTING LIMITED

We have reviewed the accompanying standalone statement of Unaudited Quarterly financial results of **BODHTREE CONSULTING LIMITED** ('The Company') for the quarter ended 31st December, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 20 16 (' the Circular").

The preparation of the statement in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) rules 2015, as amended, read with the circular is the responsibility of company's management and has been approved by the Board of Directors of the company .Our opinion is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard 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 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 standalone statement of unaudited financial results , prepared in accordance with the applicable Indian Accounting Standards and other recognised 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 RSM&ASSOCIATES .,
Chartered Accountants
Firm Regd. No.002813S

RSM & ASSOCIATES Chartered Accountants FRN No. 002813S

UDIN: 23202308BGRFIX1088.

CA E. Madhusudhana Reddy,
Partner
Membership No. 202308

Place: Hyderabad
Date : 14/02/2023