

BODHTREE CONSULTING LIMITED
Standalone Balance Sheet for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	BODHTREE CONSULTING LIMITED	
Corporate identity number	L74140AP1982PLC040516	
Permanent account number of entity	AABCB3103D	
Address of registered office of company	1-8-617/2, PRAKASHAM NAGAR, BEGUMPET HYDERABAD Andhra Pradesh	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of board meeting when final accounts were approved	05/09/2011	
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of balance sheet	Sources and Application of Funds [Vertical Format]	
Type of cash flow statement	Indirect Method	

[630000] Disclosures - Directors report

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure in board of directors report [text block]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts transferred to reserves	There is no transfer to reserves.
Disclosures relating to dividends	Directors do not recommend any dividend for the financial year 2010-11.
Details regarding energy conservation	During the period under review there are no operations which require to be disclosed under this head as per the Companies Act, 1956.
Details regarding technology absorption	During the period under review there are no operations which require to be disclosed under this head as per the Companies Act, 1956.
Details regarding management discussion and analysis	The Management Discussion and Analysis Report is annexed as Annexure II to this Report.
Details regarding foreign exchange earnings and outgo	Textual information (3) [See below]
Details of material changes occurred during period affecting company's business operations	Textual information (4) [See below]
Details regarding research and development	
Capital expenditure on research and development	0
Recurring expenditure on research and development	0
Expenditure on research and development	0
Particulars of employees as per provisions of section 217	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report	Textual information (7) [See below]
Expenditure on social development	0
Date of Board of directors' meeting in which board's report referred to under section 217 was approved	05/09/2011

Textual information (1)

Disclosure in board of directors report [text block]

Your Directors take pleasure in submitting their Report for the Financial Year ended 31st March, 2011.

Financial Results

The Audited Balance Sheet of your Company as at 31st March 2011, the Profit and Loss Account for the financial year ended on that date, along with the report of the Auditors thereon are being circulated with this report for your consideration. The salient features of the results are as follows:

Particulars	Rs. in Lakhs	
	2010-2011	2009-10
Income from Operations	2121.15	2256.77
Other Income	71.77	30.27
Total Income	2192.92	2287.04
Operating Expenditure	2156.78	1710.68
Profit (Loss) before depreciation and Tax	36.14	576.36
Depreciation	76.15	71.2
Operating Profit (Loss)	-40.01	505.16
Prior Period and Exceptional Items	-9.99	-51.37
Profit before Tax and Extra-Ordinary Items	-50	453.79
Extra-ordinary Items	-236.43	
Tax Expense / (Reversal)	-78.32	128.32
Profit (Loss) after tax	-208.11	325.47

Merger

The Board of Directors of the company in their meeting held on 19.02.2011 decided to merge M/s. Advanced Consulting Partners (India) Private Limited into the company. The Board of Directors noted that for more economic and efficient running of the businesses of both the companies concerned and in order to pool the resources of the companies concerned for optimum growth and development of the businesses of both the companies and exploitation of the potential thereof, it is considered desirable and expedient to amalgamate M/s. Advanced Consulting Partners (India) Private Limited with Bodhtree Consulting Limited under a Scheme of Amalgamation. The shareholders approved the scheme of amalgamation in their meeting held on 30.05.2011. There upon a petition was filed with the High Court, Andhra Pradesh and the court through its order dated 10.08.2011 approved the scheme of amalgamation.

Increase of Capital

The Company has increased the authorized capital from Rs.700 Lakhs to Rs.1600 Lakhs to facilitate the allotment of shares to the shareholders of erstwhile M/s. Advanced Consulting Partners (India) Private Limited on its merger with the Company.

Subsidiaries and Joint Ventures

Your company has two subsidiaries, namely Pressmart Media Limited and a step-down subsidiary Pressmart Media Inc., USA.

On May 7, 2011 Pressmart Media Limited ceases to be the subsidiary of the company as the Company's holding has come down to 33% on conversion of preference shares issued by Pressmart Media Limited earlier. Pressmart has incurred accumulated losses of Rs.2934.24 Lakhs as on 31st March, 2011.

Learnsmart (India) Private Ltd. is a joint venture of the company. This joint venture company is implementing the Web based assessment services for the school children. Learnsmart has incurred accumulated losses of Rs.1156.90 Lakhs as on 31st March, 2011.

Consolidated Financial Statement

As required under the Listing Agreements with the Stock Exchange, a Consolidated Financial Statement of the Company and all its subsidiaries is attached. The Consolidated Financial Statement has been prepared in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India and show the financial resources, assets, liabilities, income, profits and other details of the Company, its associate companies, its joint ventures and its subsidiaries after elimination of minority interest, as a single entity.

Fixed Deposits

The Company has not accepted any fixed deposits during the year. There was no unclaimed deposit and interest accrued as on March 31, 2011.

ISO Certification

Your Directors are glad to report that Bodhtree has been successfully implementing the ISO 9001:2008 Quality Management System. It reflects the company's commitment to quality, customers, and a willingness to work towards improving efficiency.

COMPLIANCE WITH GENERAL CIRCULAR No.2/2011 DATED 8TH FEBRUARY, 2011 ISSUED BY THE MINISTRY OF CORPORATE AFFAIRS UNDER SECTION 212(8) OF THE COMPANIES ACT, 1956

Since the Central Government had issued a general circular No. 2/2011 dated 8th February, 2011 granting general exemption from attaching

annual accounts of subsidiary companies subject to fulfillment of few conditions, your Company has duly complied with the respective conditions and opted for exemption. Your Board has passed necessary resolution at its meeting held on September 5, 2011 to comply with the conditions of the circular. Statements pursuant to section 212 of the Companies Act, 1956 relating to performance/ financials of the subsidiary companies form part of this Annual Report.

Further, the Board undertakes that the annual accounts of the subsidiary companies and the related detailed information shall be made available for inspection by any shareholders at the Registered Office of the Company during business hours and shall be provided to the shareholders who seek such information.

Directors

Mr. Kamlesh Gandhi retires by rotation at the ensuing Annual General Meeting, and is eligible for reappointment.

As required by clause 49 of the Listing Agreement with the Stock Exchange, a brief resume of Mr. Kamlesh Gandhi is included in the notice convening the Annual General Meeting.

Mrs. Akila Jaikumar, Mr. Gusti Noria, Hariharan Natarajan and Mr. G. Narsi Reddy ceased to be the directors of the company w.e.f. 01.04.2010, 28.05.2010, 06.12.2010 and 31.08.2011 respectively.

Mr. Sanjiv Gupta was appointed as the Managing Director of the company w.e.f 31.01.2011 but due to some personal reasons he resigned as the Managing Director w.e.f 19.02.2011, but continued to be the non-executive director of the company.

Mr. G. Narsi Reddy and Mr. Nimagadda Sriram were appointed as the additional director w.e.f 19.02.2011. Mr. G. Narsi Reddy was appointed as the Managing Director of the company w.e.f 19.02.2011, however due to pre-occupation with other works he resigned w.e.f 31.08.2011. He has not been paid any remuneration during his tenure.

Mrs. Aruna Rani Elimineti and Mr. T. Vikram Simha were appointed as the additional director w.e.f 06.05.2011.

Mr. Palaniappan Natarajan being the CEO of the company was appointed as the Managing Director of the company w.e.f 05.09.2011

Mr. CH.D.V.V.Prasad Rao was appointed as the additional director w.e.f 05.09.2011.

The Company has received notices in writing, proposing the appointment of Mrs. Aruna Rani Elimineti, Mr. T. Vikram Simha, Mr. Nimagadda Sriram, Mr. CH.D.V.V.Prasad Rao and Mr. Palaniappan Natarajan, as Directors, as their term of office is due to expire at the conclusion of this Annual General Meeting, as per the provisions of section 260 of the Companies Act, 1956. The relevant resolutions proposing their appointment as Directors is included in the Notice of the Annual General Meeting for your approval.

Auditors

M/s. Gokhale and Co., Chartered Accountants, the statutory auditors of the company retires at the conclusion of the ensuing Annual General Meeting and are eligible for reappointment.

Corporate Governance

A separate report in compliance with clause 49 of the Listing Agreement with the Stock Exchange along with Auditors' certificate on corporate governance is annexed as Annexure-I to, and forms a part of this Report.

Acknowledgements

Your Directors wish to place on record their appreciation of the excellent enthusiastic support received from the team of dedicated employees in the activities of your Company.

Textual information (2)

Description of state of companies affair

The Total Income decreased to Rs.2192.92 Lakhs from Rs.2287.04 Lakhs in the previous year. The Operating Loss amounted to Rs. 40 Lakhs (1.8% of revenue) as against profit of Rs.505.16 Lakhs (22% of revenue) in the previous year. The decrease in profit margin has been primarily due to loss of major client of the company.

Textual information (3)

Details regarding foreign exchange earnings and outgo

The additional particulars as required by Sec. 217(1)(e) of the Companies Act, 1956 are applicable to your company only in respect of Foreign Exchange inflow and outgo. The details are as follows: (In Rupees) Particulars 2010-11 2009-10 Value of Imports – CIF Basis Nil Nil Expenditure in Foreign Currency 27,261,703 7,137,045

Textual information (4)

Details of material changes occurred during period affecting company's business operations

The Company has entered into a settlement with Owens and Minors Distribution Inc. (O and M) vide "Agreement of compromise, settlement and release" dated 11th December 2010. As agreed by both the parties, Bodhtree has paid O and M an amount of USD 160,000, such amount being net of all other obligations between the parties. Bodhtree agreed to immediately provide O and M the termination assistance services and successfully completed transition of the O and M portal to Solugenix by end of February 2011 Pursuant to the said agreement Bodhtree has taken all necessary actions to obtain the dismissal with prejudice to civil action pending in City Civil Court of Hyderabad against O and M, Mr. Sanjiv Rathi and Solugenix. Bodhtree has withdrawn its letter of complaint to Commissioner of Police, Hyderabad dated 9th July 2010 and subsequently assisted for quash of the criminal case in response to the petition filed by the accused party in the High Court. The outcome of the settlement upholding the termination by O and M has severely impact the profitability of the Company.

Textual information (5)

Particulars of employees as per provisions of section 217

No employee of the company has been paid a salary of Rs. 5 Lakhs or more per month during the year under review. Hence no details are required to be disclosed under Section 217 (2A) of the Companies Act, 1956.

Textual information (6)

Disclosures in director's responsibility statement

In accordance with the provisions of Section 217 (2AA) of the Companies Act, 1956, your Directors wish to state as follows: 1. In the preparation of the annual accounts, the applicable accounting standards have been followed, along with proper explanation relating to material departures 2. The directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period. 3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 1956, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities. 4. The Directors have prepared the annual accounts on a going concern basis.

Textual information (7)

Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report

No quantification has been done on the fall of investments made in the subsidiary company, Pressmart Media Ltd. The board of directors are of the view that appropriate provision will be made in the books of accounts once the quantification is done. The loss of the subsidiary company has come down by 33.77% against the losses of previous financial year of that company. Keeping in view of this, steps will be initiated for determining the value of investments in Pressmart Media Ltd.

01/04/2010 to 31/03/2011

Details of directors signing board report

Unless otherwise specified, all monetary values are in INR

	1
Name of director signing board report [abstract]	
First name of director	SANJIV
Last name of director	GUPTA
Designation of director	DIRECTOR
Director identification number of director	00233040
Date of signing board report	05/09/2011

[620000] Disclosures - Auditors report

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure in auditor's report [text block]	Textual information (8) [See below]
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	Textual information (9) [See below]
Disclosure in auditors report relating to fixed assets	Textual information (10) [See below]
Disclosure in auditors report relating to loans	Textual information (11) [See below]
Disclosure in auditors report relating to internal control system	Textual information (12) [See below]
Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act	Textual information (13) [See below]
Disclosure in auditors report relating to deposits accepted from public	The company has not accepted deposits from the public covered by the provisions of section 58 A of the Companies Act.
Disclosure in auditors report relating to companies internal audit system	The company has an internal audit system commensurate with its size and nature of its business.
Disclosure in auditors report relating to maintenance of cost records	The company is not required to maintain any cost records under clause (d) of sub-section (1) of section 209 of the Act.
Disclosure in auditors report relating to statutory dues	Textual information (14) [See below]
Disclosure in auditors report relating to accumulated losses	The company had no accumulated losses. The company has incurred cash losses for the year under audit. For the immediately preceding financial year the company had made a profit.
Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities	The company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
Disclosure in auditors report relating to guarantee given	The company has not given any guarantee for loans taken by others from bank or financial institutions.
Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa	Textual information (15) [See below]
Disclosure in auditors report relating to preferential allotment of shares	During the year under audit the company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act.
Disclosure in auditors report relating to any material fraud reported during period	On the basis of information and explanations given to us no fraud on or by the company has been noticed or reported during the year.

Textual information (8)

Disclosure in auditor's report [text block]

The Members

BODHTREE CONSULTING LIMITED

Hyderabad

AUDITOR'S REPORT

We have audited the attached Balance Sheet of BODHTREE CONSULTING LIMITED, Hyderabad as at March 31, 2011 and the Profit and Loss Account and the Cash Flow Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1 As required by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Subsection (4A) of Section 227 of the Companies Act, 1956, we enclose in the annexure a statement on the matters specified in paragraphs 4 and 5 of the said order.

2 Investment in equity shares of its unlisted subsidiary company Pressmart Media Limited is being shown in the Balance Sheet at cost of Rs 672 Lakhs. We are of the opinion that there is a fall in the value of this investment which is 'other than temporary'. The book value of the investment as at March 31, 2011 is Rs 10.74 Lakhs. Had the company provided for the difference amount of Rs 661.26 Lakhs as diminution in the value of investment, the loss of the company for the year under audit would have been higher by this amount.

3 Further to our comments in the annexure referred to in paragraph 1 above and our observations in para 2 above we report that:

a We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books

c The Balance Sheet, Profit and Loss Account and Cash Flow Statement dealt with by this report are in agreement with the books of account.

d In our opinion, the Balance Sheet, Profit & Loss Account and Cash Flow Statement dealt with by this report comply with the accounting standards referred to in Subsection (3C) of Section 211 of the Companies Act, 1956.

e On the basis of written representations received from the Directors, as on 31st March, 2011 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2011 from being appointed as director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956

f In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Companies Act, 1956, in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2011;

(b) In the case of the Profit & Loss Account, of the Loss of the company for the year ended on March 31, 2011; and

(c) In the case of the Cash Flow Statement of the Cash Flows for the year ended on March 31, 2011

For Gokhale & Co

Chartered Accountants

Chandrashekhar Gokhale

Partner

Membership No 23839

Firm Regn. No 000942S

Date: 5th September, 2011

ANNEXURE

As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Government of India in terms of Subsection (4A) of Section 227 of the Companies Act, 1956 (1 of 1956) and on the basis of such checks, as we considered appropriate, we further report that:

(i) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets. The fixed assets have been physically verified by the management according to the phased programme designed to cover all assets on rotation basis. In respect of assets verified according to this programme, which is reasonable, no material discrepancies were noticed. The company has

not disposed off substantial part of its fixed assets during the year.

- (ii) As at the end of the year Rs 1.89 Lakhs is receivable from Pressmart Media Ltd., Rs 339.27 Lakhs is receivable from Learnsmart India (P) Ltd and Rs 134.78 lakhs is receivable from Bodhtree Solutions Private Limited. No interest has been received on the above advances. Apart from the above the company has not taken or given any loans, secured or unsecured from companies, firms or other parties covered in the register maintained under section 301 of the Companies Act
- (iii) In our opinion, and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of fixed assets and for the sale of its goods and services.
- (iv) Transactions that need to be entered into a register in pursuance of section 301 of the Act have been entered. In our opinion and based on information and explanations given to us transactions of the value of Rs 5 lakhs or more have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time.
- (v) The company has not accepted deposits from the public covered by the provisions of section 58 A of the Companies Act.
- (vi) The company has an internal audit system commensurate with its size and nature of its business.
- (vii) The company is not required to maintain any cost records under clause (d) of sub-section (1) of section 209 of the Act.
- (viii) The company is regular in depositing Provident Fund and ESI dues with the appropriate authorities. According to the explanations and information given to us there were no undisputed statutory dues including Investor Education and Protection Fund, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty and other statutory dues outstanding for a period of more than six months from the date they became payable.
- (ix) The company had no accumulated losses. The company has incurred cash losses for the year under audit. For the immediately preceding financial year the company had made a profit.
- (x) The company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
- (xi) The company has not given any guarantee for loans taken by others from bank or financial institutions.
- (xii) During the year under audit the company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act.
- (xiii) According to the information and explanations given to us and on an overall examination of the financial statements, we report that no part of the funds raised on short-term basis have been used for long-term investments.
- (xiv) On the basis of information and explanations given to us no fraud on or by the company has been noticed or reported during the year.

The other clauses of the order are not applicable to the company for the year under audit.

For Gokhale & Co

Chartered Accountants

Chandrashekhar Gokhale

Partner

Membership No 23839

Firm Regn. No 000942S

Textual information (9)

Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

Investment in equity shares of its unlisted subsidiary company Pressmart Media Limited is being shown in the Balance Sheet at cost of Rs 672 Lakhs. We are of the opinion that there is a fall in the value of this investment which is 'other than temporary'. The book value of the investment as at March 31, 2011 is Rs 10.74 Lakhs. Had the company provided for the difference amount of Rs 661.26 Lakhs as diminution in the value of investment, the loss of the company for the year under audit would have been higher by this amount.

Textual information (10)

Disclosure in auditors report relating to fixed assets

The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets. The fixed assets have been physically verified by the management according to the phased programme designed to cover all assets on rotation basis. In respect of assets verified according to this programme, which is reasonable, no material discrepancies were noticed. The company has not disposed off substantial part of its fixed assets during the year.

Textual information (11)

Disclosure in auditors report relating to loans

As at the end of the year Rs 1.89 Lakhs is receivable from Pressmart Media Ltd., Rs 339.27 Lakhs is receivable from Learnsmart India (P) Ltd and Rs 134.78 lakhs is receivable from Bodhtree Solutions Private Limited. No interest has been received on the above advances. Apart from the above the company has not taken or given any loans, secured or unsecured from companies, firms or other parties covered in the register maintained under section 301 of the Companies Act

Textual information (12)

Disclosure in auditors report relating to internal control system

In our opinion, and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of fixed assets and for the sale of its goods and services.

Textual information (13)

Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act

Transactions that need to be entered into a register in pursuance of section 301 of the Act have been entered. In our opinion and based on information and explanations given to us transactions of the value of Rs 5 lakhs or more have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time.

Textual information (14)

Disclosure in auditors report relating to statutory dues

The company is regular in depositing Provident Fund and ESI dues with the appropriate authorities. According to the explanations and information given to us there were no undisputed statutory dues including Investor Education and Protection Fund, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty and other statutory dues outstanding for a period of more than six months from the date they became payable.

Textual information (15)

Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa

According to the information and explanations given to us and on an overall examination of the financial statements, we report that no part of the funds raised on short-term basis have been used for long-term investments.

01/04/2010 to 31/03/2011**Details regarding auditors**

Unless otherwise specified, all monetary values are in INR

	1
Name of audit firm	Gokhale and Co.
Name of auditor signing report	GOKHALE CHANDRASHEKHAR
Membership number of auditor	023839
Address of auditors	3-6-322, off no. 306, Mahavir House, Basheerbagh, Hyderabad - 200029
Permanent account number of auditor or auditor's firm	ACVPG2043G
SRN of form 23B	S03299070
Date of signing audit report by auditors	05/09/2011
Date of signing of balance sheet by auditors	05/09/2011

[100000] Sources and Application of Funds

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Sources application funds [abstract]		
Sources of funds [abstract]		
Shareholders' funds [abstract]		
Paid-up share capital	6,34,21,670	6,34,21,670
Reserves surplus	9,04,40,039	16,68,10,839
Shareholders' funds	15,38,61,709	23,02,32,509
Share application money pending allotment [abstract]		
Equity share capital pending allotment	9,10,00,000	0
Share application money pending allotment	9,10,00,000	0
Net deferred tax liability	0	78,31,852
Loan funds [abstract]		
Secured loans	31,93,867	54,32,010
Unsecured loans	0	0
Loan funds	31,93,867	54,32,010
Sources of funds	24,80,55,576	24,34,96,371
Application of funds [abstract]		
Fixed assets [abstract]		
Net block [abstract]		
Gross block	8,59,72,562	8,18,42,432
Accumulated depreciation, amortization and impairment [abstract]		
Accumulated depreciation amortisation	3,48,20,399	3,58,16,092
Accumulated depreciation amortisation impairment	3,48,20,399	3,58,16,092
Net block	5,11,52,163	4,60,26,340
Capital work-in progress, net	10,00,000	0
Fixed assets	5,21,52,163	4,60,26,340
Investments, net	7,60,19,578	7,60,19,578
Net current assets [abstract]		
Current assets loans advances [abstract]		
Current assets [abstract]		
Sundry debtors	5,97,36,842	5,97,89,471
Cash bank balance	1,37,77,107	6,94,70,175
Inventories	0	0
Current assets	7,35,13,949	12,92,59,646
Loans advances	7,66,30,879	5,08,77,519
Current assets loans advances	15,01,44,828	18,01,37,165
Current liabilities provisions [abstract]		
Current liabilities	2,55,44,453	90,37,829
Provisions	47,36,062	4,96,48,883
Current liabilities provisions	3,02,80,515	5,86,86,712
Net current assets	11,98,64,313	12,14,50,453
Miscellaneous expenditure not written off	19,522	0
Application of funds	24,80,55,576	24,34,96,371

[640000] Disclosures - Signatories of balance sheet

01/04/2010 to 31/03/2011

Details of directors signing balance sheet

Unless otherwise specified, all monetary values are in INR

	1	2
Name of director signing balance sheet [abstract]		
First name of director	PALANIAPPAN	SANJIV
Middle name of director	.	.
Last name of director	NATARAJAN	GUPTA
Designation of director	Managing Director	DIRECTOR
Director identification number of director	03607899	00233040
Date of signing of balance sheet by director	05/09/2011	05/09/2011

[300000] Statement of Cash Flow, Indirect Method

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Cash flow statement [abstract]		
Net increase decrease cash and cash equivalents [abstract]		
Net cash flow from used in operating activities [abstract]		
Net profit loss before tax extraordinary items	-50,00,359	4,53,79,334
Adjustments profit loss operations [abstract]		
Adjustment depreciation depletion amortisation [abstract]		
Adjustment depreciation	76,15,078	71,20,468
Adjustment depreciation depletion amortisation	76,15,078	71,20,468
Adjustment impairment loss	5,96,204	0
Adjustment gain loss sale disposal fixed assets	4,09,249	31,79,090
Adjustment gain loss foreign exchange fluctuations	-77,999	70,000
Adjustment interest expense	5,48,903	9,50,204
Adjustments profit loss operations	90,91,435	1,13,19,762
Operating profit loss before changes working capital	40,91,076	5,66,99,096
Changes working capital [abstract]		
Changes current assets loans advances [abstract]		
Changes sundry debtors	52,629	-1,57,71,734
Changes loans advances	-2,57,53,361	-41,59,346
Changes current assets loans advances	-2,57,00,732	-1,99,31,080
Changes current liabilities provisions [abstract]		
Changes other liabilities	1,65,06,624	20,89,040
Changes provisions	-3,60,08,799	3,60,88,612
Changes current liabilities provisions	-1,95,02,175	3,81,77,652
Changes working capital	-4,52,02,907	1,82,46,572
Cash from generated operations	-4,11,11,831	7,49,45,668
Direct taxes paid refunded	0	1,54,64,005
Adjustment prior period extraordinary items [abstract]		
Adjustment other extraordinary items	-2,36,43,401	17,55,047
Adjustment prior period extraordinary items	-2,36,43,401	17,55,047
Net cash flow from used in operating activities	-6,47,55,232	6,12,36,710
Net cash flow used in investing activities [abstract]		
Purchase development fixed assets [abstract]		
Purchase tangible fixed assets	1,54,38,858	40,74,024
Purchase development fixed assets	1,54,38,858	40,74,024
Proceeds sale disposal fixed assets [abstract]		
Proceeds sale disposal tangible fixed assets	6,92,504	18,78,303
Proceeds sale disposal fixed assets	6,92,504	18,78,303
Net cash flow used in investing activities	-1,47,46,354	-21,95,721
Net cash flow from used in financing activities [abstract]		
Proceeds issue share capital [abstract]		
Proceeds other equity changes	3,54,41,109	0
Proceeds issue share capital	3,54,41,109	0
Repayments financial liabilities [abstract]		
Repayments long-term borrowings	22,38,143	13,48,703
Repayments short-term borrowings	0	24,83,393
Repayments financial liabilities	22,38,143	38,32,096
Interest financial expenses paid [abstract]		
Interest expense long-term loans paid	5,48,903	7,80,556
Interest expense short-term loans paid	0	34,472
Interest financial expenses paid	5,48,903	8,15,028
Dividend and dividend distribution tax paid [abstract]		

Dividend paid [abstract]		
Dividend equity shares paid	76,10,600	63,42,167
Dividend paid	76,10,600	63,42,167
Dividend distribution tax paid [abstract]		
Dividend distribution tax equity shares paid	12,93,422	10,77,851
Dividend distribution tax paid	12,93,422	10,77,851
Dividend and dividend distribution tax paid	89,04,022	74,20,018
Other financing activities, net	-19,522	0
Net cash flow from used in financing activities	2,37,30,519	-1,20,67,142
Effect foreign exchange cash and cash equivalents	77,999	70,000
Net increase decrease cash and cash equivalents	-5,56,93,068	4,70,43,847
Cash and Cash Equivalents, Ending Balance	1,37,77,107	6,94,70,175

[100100] Schedule - Share capital

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Share capital [abstract]		
Authorised share capital [abstract]		
Authorised equity share capital	7,00,00,000	7,00,00,000
Authorised share capital	7,00,00,000	7,00,00,000
Issued subscribed share capital [abstract]		
Issued share capital [abstract]		
Equity share capital issued	6,34,21,670	6,34,21,670
Issued share capital	6,34,21,670	6,34,21,670
Subscribed share capital [abstract]		
Equity share capital subscribed	6,34,21,670	6,34,21,670
Subscribed share capital	6,34,21,670	6,34,21,670
Paid-up share capital [abstract]		
Paid-up equity share capital	6,34,21,670	6,34,21,670
Paid-up share capital	6,34,21,670	6,34,21,670

01/04/2010 to 31/03/2011 Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	Equity
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 70,00,000
Value of authorised shares	7,00,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 63,42,167
Value of issued shares	6,34,21,670
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 63,42,167
Value of subscribed shares	6,34,21,670
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 63,42,167
Value of paid-up shares	6,34,21,670

01/04/2009 to 31/03/2010
Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	equity
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 70,00,000
Value of authorised shares	7,00,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 63,42,167
Value of issued shares	6,34,21,670
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 63,42,167
Value of subscribed shares	6,34,21,670
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 63,42,167
Value of paid-up shares	6,34,21,670

[100200] Schedule - Reserves and Surplus

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Reserves surplus [abstract]		
Securities premium [abstract]		
Securities Premium, Ending Balance	3,22,65,339	3,22,65,339
General reserve [abstract]		
General Reserve, Ending Balance	50,00,000	50,00,000
Profit loss account [abstract]		
Profit (Loss) Account, Ending Balance	5,31,74,700	12,95,45,500
Reserves surplus	9,04,40,039	16,68,10,839

[100210] Schedule - Reserves and Surplus [Summary]

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Reserves surplus [abstract]		
Reserves and Surplus, Ending Balance	9,04,40,039	16,68,10,839

[100300] Schedule - Secured debt

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Secured loans [abstract]		
Loans taken for fixed assets secured [abstract]		
Loans taken for vehicles secured	31,93,867	54,32,010
Loans taken for fixed assets secured	31,93,867	54,32,010
Secured loans	31,93,867	54,32,010

[100400] Schedule - Unsecured debt

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Unsecured loans [abstract]		
Public deposits unsecured	0	0
Unsecured loans	0	0

[100600] Schedule - Fixed assets

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Classes of assets [abstract]		
Tangible assets, net [abstract]		
Equipments, net [abstract]		
Office equipments, net [abstract]		
Additions to office equipments, gross during period	2,17,177	95,734
Office equipments, gross, at end of period	31,41,792	29,24,615
Depreciation office equipments during period	1,78,414	1,63,103
Accumulated depreciation office equipments, at end of period	7,95,701	6,17,287
Office equipments, net, at end of period	23,46,091	23,07,328
Computer equipments, net [abstract]		
Additions to computer equipments, gross during period	25,75,253	16,71,250
Deductions in computer equipments, gross during period	36,77,567	36,91,489
Computer equipments, gross, at end of period	2,71,84,690	2,82,87,004
Depreciation computer equipments during period	31,30,723	31,61,901
Deductions in depreciation computer equipments during period	35,51,092	10,14,068
Accumulated depreciation computer equipments, at end of period	1,82,61,209	1,86,81,578
Computer equipments, net, at end of period	89,23,481	96,05,426
Other equipments, net [abstract]		
Additions to other equipments, gross during period	3,26,227	0
Deductions in other equipments, gross during period	6,72,194	16,74,081
Other equipments, gross, at end of period	1,48,22,537	1,51,68,504
Depreciation other equipments during period	7,37,495	7,87,048
Deductions in depreciation other equipments during period	2,14,335	3,51,517
Accumulated depreciation other equipments, at end of period	37,26,945	32,03,785
Other equipments, net, at end of period	1,10,95,592	1,19,64,719
Equipments, net	2,23,65,164	2,38,77,473
Furniture fixtures, net [abstract]		
Additions to furniture fixtures, gross during period	61,38,704	0
Deductions in furniture fixtures, gross during period	14,900	42,53,202
Furniture fixtures, gross, at end of period	1,89,60,302	1,28,36,498
Depreciation furniture fixtures during period	9,41,457	9,92,524
Deductions in depreciation furniture fixtures during period	9,307	16,44,022
Accumulated depreciation furniture fixtures, at end of period	41,34,319	32,02,169
Furniture fixtures, net, at end of period	1,48,25,983	96,34,329
Vehicles, net [abstract]		
Motor vehicles, net [abstract]		
Additions to motor vehicles, gross during period	0	13,23,155
Deductions in motor vehicles, gross during period	25,49,067	1,00,732
Motor vehicles, gross, at end of period	95,01,906	1,20,50,973
Depreciation motor vehicles during period	10,55,088	11,11,959
Deductions in depreciation motor vehicles during period	14,52,907	28,927
Accumulated depreciation motor vehicles, at end of period	22,12,422	26,10,241
Motor vehicles, net, at end of period	72,89,484	94,40,732
Vehicles, net	72,89,484	94,40,732
Intangible assets, net [abstract]		
Computer software, net [abstract]		
Additions to computer software, gross during period	51,81,497	9,83,885
Deductions in computer software, gross during period	33,95,000	12,655
Computer software, gross, at end of period	1,23,61,335	1,05,74,838
Amortisation computer software during period	15,71,901	9,03,933
Deductions in amortisation computer software during period	33,83,130	7,527

Accumulated amortisation computer software, at end of period	56,89,803	75,01,032
Computer software, net, at end of period	66,71,532	30,73,806
Summary of assets [abstract]		
Net block [abstract]		
Additions to, gross block during period	1,44,38,858	40,74,024
Deductions in, gross block during period	1,03,08,728	97,32,159
Gross block, at end of period	8,59,72,562	8,18,42,432
Accumulated depreciation, amortization and impairment [abstract]		
Depreciation amortisation during period	76,15,078	71,20,468
Deductions in depreciation amortisation during period	86,10,771	30,46,061
Accumulated depreciation amortisation, at end of period	3,48,20,399	3,58,16,092
Accumulated depreciation amortisation impairment, at end of period	3,48,20,399	3,58,16,092
Net block, at end of period	5,11,52,163	4,60,26,340
Capital work-in progress, net [abstract]		
Tangible assets work-in progress, net	10,00,000	0
Capital work-in progress, net	10,00,000	0

[100610] Schedule - Fixed assets, net-gross classification

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additions to gross block during period [abstract]		
Additions to tangible assets, gross during period [abstract]		
Additions to equipments, gross during period [abstract]		
Additions to office equipments, gross during period	2,17,177	95,734
Additions to computer equipments, gross during period	25,75,253	16,71,250
Additions to other equipments, gross during period	3,26,227	0
Additions to equipments, gross during period	31,18,657	17,66,984
Additions to furniture fixtures, gross during period	61,38,704	0
Additions to vehicles, gross during period [abstract]		
Additions to motor vehicles, gross during period	0	13,23,155
Additions to vehicles, gross during period	0	13,23,155
Additions to tangible assets, gross during period	92,57,361	30,90,139
Additions to intangible assets, gross during period [abstract]		
Additions to computer software, gross during period	51,81,497	9,83,885
Additions to intangible assets, gross during period	51,81,497	9,83,885
Additions to, gross block during period	1,44,38,858	40,74,024
Gross block [abstract]		
Tangible assets, gross [abstract]		
Equipments, gross [abstract]		
Office equipments, gross	31,41,792	29,24,615
Computer equipments, gross	2,71,84,690	2,82,87,004
Other equipments, gross	1,48,22,537	1,51,68,504
Equipments, gross	4,51,49,019	4,63,80,123
Furniture fixtures, gross	1,89,60,302	1,28,36,498
Vehicles, gross [abstract]		
Motor vehicles, gross	95,01,906	1,20,50,973
Vehicles, gross	95,01,906	1,20,50,973
Tangible assets, gross	7,36,11,227	7,12,67,594
Intangible assets, gross [abstract]		
Computer software, gross	1,23,61,335	1,05,74,838
Intangible assets, gross	1,23,61,335	1,05,74,838
Gross block	8,59,72,562	8,18,42,432
Depreciation amortisation during period [abstract]		
Depreciation tangible assets during period [abstract]		
Depreciation equipments during period [abstract]		
Depreciation office equipments during period	1,78,414	1,63,103
Depreciation computer equipments during period	31,30,723	31,61,901
Depreciation other equipments during period	7,37,495	7,87,048
Depreciation equipments during period	40,46,632	41,12,052
Depreciation furniture fixtures during period	9,41,457	9,92,524
Depreciation vehicles during period [abstract]		
Depreciation motor vehicles during period	10,55,088	11,11,959
Depreciation vehicles during period	10,55,088	11,11,959
Depreciation tangible assets during period	60,43,177	62,16,535
Amortisation intangible assets during period [abstract]		
Amortisation computer software during period	15,71,901	9,03,933
Amortisation intangible assets during period	15,71,901	9,03,933
Depreciation amortisation during period	76,15,078	71,20,468
Accumulated depreciation, amortization and impairment [abstract]		
Accumulated depreciation amortisation [abstract]		
Accumulated depreciation on tangible assets [abstract]		

Accumulated depreciation equipments [abstract]		
Accumulated depreciation office equipments	7,95,701	6,17,287
Accumulated depreciation computer equipments	1,82,61,209	1,86,81,578
Accumulated depreciation other equipments	37,26,945	32,03,785
Accumulated depreciation equipments	2,27,83,855	2,25,02,650
Accumulated depreciation furniture fixtures	41,34,319	32,02,169
Accumulated depreciation vehicles [abstract]		
Accumulated depreciation motor vehicles	22,12,422	26,10,241
Accumulated depreciation vehicles	22,12,422	26,10,241
Accumulated depreciation tangible assets	2,91,30,596	2,83,15,060
Accumulated amortisation on intangible [abstract]		
Accumulated amortisation computer software	56,89,803	75,01,032
Accumulated amortisation intangible assets	56,89,803	75,01,032
Accumulated depreciation amortisation	3,48,20,399	3,58,16,092
Accumulated depreciation amortisation impairment	3,48,20,399	3,58,16,092
Net block [abstract]		
Tangible assets, net [abstract]		
Equipments, net [abstract]		
Office equipments, net	23,46,091	23,07,328
Computer equipments, net	89,23,481	96,05,426
Other equipments, net	1,10,95,592	1,19,64,719
Equipments, net	2,23,65,164	2,38,77,473
Furniture fixtures, net	1,48,25,983	96,34,329
Vehicles, net [abstract]		
Motor vehicles, net	72,89,484	94,40,732
Vehicles, net	72,89,484	94,40,732
Tangible assets, net	4,44,80,631	4,29,52,534
Intangible assets, net [abstract]		
Computer software, net	66,71,532	30,73,806
Intangible assets, net	66,71,532	30,73,806
Net block	5,11,52,163	4,60,26,340
Deductions in depreciation amortisation during period [abstract]		
Deductions in depreciation tangible assets during period [abstract]		
Deductions in depreciation equipments during period [abstract]		
Deductions in depreciation computer equipments during period	35,51,092	10,14,068
Deductions in depreciation other equipments during period	2,14,335	3,51,517
Deductions in depreciation equipments during period	37,65,427	13,65,585
Deductions in depreciation furniture fixtures during period	9,307	16,44,022
Deductions in depreciation vehicles during period [abstract]		
Deductions in depreciation motor vehicles during period	14,52,907	28,927
Deductions in depreciation vehicles during period	14,52,907	28,927
Deductions in depreciation tangible assets during period	52,27,641	30,38,534
Deductions in amortisation intangible assets during period [abstract]		
Deductions in amortisation computer software during period	33,83,130	7,527
Deductions in amortisation intangible assets during period	33,83,130	7,527
Deductions in depreciation amortisation during period	86,10,771	30,46,061
Deductions in gross block during period [abstract]		
Deductions in tangible assets, gross during period [abstract]		
Deductions in equipments, gross during period [abstract]		
Deductions in computer equipments, gross during period	36,77,567	36,91,489
Deductions in other equipments, gross during period	6,72,194	16,74,081
Deductions in equipments, gross during period	43,49,761	53,65,570
Deductions in furniture fixtures, gross during period	14,900	42,53,202
Deductions in vehicles, gross during period [abstract]		
Deductions in motor vehicles, gross during period	25,49,067	1,00,732
Deductions in vehicles, gross during period	25,49,067	1,00,732
Deductions in tangible assets, gross during period	69,13,728	97,19,504
Deductions in intangible assets, gross during period [abstract]		
Deductions in computer software, gross during period	33,95,000	12,655
Deductions in intangible assets, gross during period	33,95,000	12,655

Deductions in, gross block during period	1,03,08,728	97,32,159
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[100700] Schedule - Investments

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Investments, net [abstract]		
Current and long-term investments [abstract]		
Long-term investments [abstract]		
Other investments long-term [abstract]		
Other investments long-term quoted [abstract]		
Other investments long-term quoted non-trade	15,00,000	15,00,000
Other investments long-term quoted	15,00,000	15,00,000
Other investments long-term unquoted [abstract]		
Other investments long-term unquoted non-trade	22,69,868	22,69,868
Other investments long-term unquoted	22,69,868	22,69,868
Other investments long-term	37,69,868	37,69,868
Long-term investments	37,69,868	37,69,868
Current and long-term investments	37,69,868	37,69,868
Investment subsidiaries	6,71,99,710	6,71,99,710
Share investments joint ventures	50,50,000	50,50,000
Investments, net	7,60,19,578	7,60,19,578

[100800] Schedule - Sundry debtors

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Sundry debtors [abstract]		
Sundry debtors, gross [abstract]		
Debtors exceeding six months [abstract]		
Debtors considered good exceeding six months unsecured	3,93,27,801	1,95,74,571
Debtors exceeding six months	3,93,27,801	1,95,74,571
Debtors within six months [abstract]		
Debtors considered good within six months unsecured	2,04,09,041	4,02,14,900
Debtors within six months	2,04,09,041	4,02,14,900
Sundry debtors, gross	5,97,36,842	5,97,89,471
Provision doubtful debts	0	0
Sundry debtors	5,97,36,842	5,97,89,471

[100900] Schedule - Cash and bank balances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Cash bank balance [abstract]		
Cash balance hand [abstract]		
Cash hand	6,88,901	22,769
Cash balance hand	6,88,901	22,769
Bank balances [abstract]		
Balance scheduled banks [abstract]		
Balance scheduled banks current account	1,24,39,204	2,55,76,982
Balance scheduled banks deposit account	6,49,002	4,38,70,424
Balance scheduled banks	1,30,88,206	6,94,47,406
Bank balances	1,30,88,206	6,94,47,406
Cash bank balance	1,37,77,107	6,94,70,175

[101000] Schedule - Inventories

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Inventories [abstract]		
Inventories raw materials	0	0
Inventories	0	0

[101200] Schedule - Loans and advances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Loans advances [abstract]		
Unsecured loans advances [abstract]		
Unsecured loans advances given subsidiaries	52,021	10,54,258
Unsecured loans advances given associates	3,39,27,415	3,38,16,760
Unsecured loans advances given other related parties	1,34,78,248	0
Unsecured loans advances value be received	1,77,89,532	65,24,303
Unsecured loans advances	6,52,47,216	4,13,95,321
Deposit assets [abstract]		
Other deposit assets	1,13,83,663	94,82,198
Deposit assets	1,13,83,663	94,82,198
Loans advances	7,66,30,879	5,08,77,519

[101300] Schedule - Current liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Current liabilities [abstract]		
Sundry creditors [abstract]		
Creditors due small micro enterprises	0	0
Creditors due others	1,17,24,802	87,61,155
Sundry creditors	1,17,24,802	87,61,155
Customer other advances [abstract]		
Advance received against customers	1,38,19,651	2,76,674
Customer other advances	1,38,19,651	2,76,674
Deposit liabilities [abstract]		
Public deposit payable current	0	0
Deposit liabilities	0	0
Current liabilities	2,55,44,453	90,37,829

[101400] Schedule - Provisions

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Provisions [abstract]		
Provisions dividend and dividend tax [abstract]		
Provisions dividend [abstract]		
Provision dividend equity shares	0	76,10,600
Provisions dividend	0	76,10,600
Provision dividend distribution tax [abstract]		
Provision dividend distribution tax equity shares	0	12,93,422
Provision dividend distribution tax	0	12,93,422
Provisions dividend and dividend tax	0	89,04,022
Provision employees related liabilities [abstract]		
Provision gratuity	32,56,564	36,37,993
Provision leave encashment	6,54,617	19,19,069
Provision other employee related liabilities	8,12,732	3,51,75,650
Provision employees related liabilities	47,23,913	4,07,32,712
Other provisions	12,149	12,149
Provisions	47,36,062	4,96,48,883

[101500] Schedule - Miscellaneous Expenditure Not Written Off

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Miscellaneous expenditure not written off [abstract]		
Other miscellaneous expenditure not written off	19,522	0
Miscellaneous expenditure not written off	19,522	0

[101600] Additional Details - Balance Sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additional information relating to balance sheet items		
Additional information regarding share capital [abstract]		
Breakup of equity capital [abstract]		
Percentage of equity shares held up by other body corporates	100.00%	100.00%
Details of deposits [abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Interest on deposits accrued and due but not paid	0	0
Unpaid dividend	0	0

[400100] Notes - Accounting policies and basis of presentation

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of accounting policies and basis of presentation [text block]	
Disclosure of basis of presentation [text block]	Textual information (16) [See below]
Disclosure of significant accounting policies [text block]	
Income statement policies	
Revenue recognition policies	Revenue from software development is recognised based on software developed and billed to clients.
Employee benefits policies	Textual information (17) [See below]
Termination retirement benefit plan policies	The liability for gratuity and PL encashment has been provided for as per actuarial valuation.
Provisions contingencies related policy	Textual information (18) [See below]
Income tax policy	
Current tax policy	Textual information (19) [See below]
Deferred tax policy	Deferred tax liability (net) to the extent of Rs. 78,31,852 was reversed on account of tax effect on timing differences.
Assets and liabilities related policies	
Fixed asset policies	Textual information (20) [See below]
Capitalisation borrowing cost	Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.
Impairment of assets policies	Textual information (21) [See below]
Recognition of impairment of assets policy	The company has tested individual assets for impairment and has accordingly recognized impairment losses to the tune of Rs. 596,204.
Reversal of impairment loss policy	Textual information (22) [See below]
Investments relating policies	All Investments are long term Investments. Long term Investments are stated at cost. Provision for diminution is made to recognize a decline, which is other than temporary.
Other policies	Textual information (23) [See below]
Foreign currency transactions policies	Textual information (24) [See below]
Segment reporting policy	The company has only one identifiable reporting segment i.e. software development services.
Earnings per share policy	Textual information (25) [See below]

Textual information (16)**Disclosure of basis of presentation [text block]**

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles ('GAAP') in India and comply with the accounting standards prescribed by the Companies (Accounting Standards) Rules, 2006, to the extent applicable and in accordance with the provisions of the Companies Act, 1956, as adopted consistently by the Company.

Textual information (17)**Employee benefits policies**

Defined Contribution schemes Payments to defined contribution post - retirement benefit schemes such as PF and ESI are charged as an expense as they fall due. Defined Benefit schemes The liability for gratuity and leave encashment is being provided for on the basis of the actuary valuation as at the year end.

Textual information (18)

Provisions contingencies related policy

The company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow. A disclosure of contingent liability will be made when there is a possible obligation or a present obligation that may, but probably will not, require outflow of resources. No disclosure will be made if the possibility of outflow is remote.

Textual information (19)

Current tax policy

Income tax comprises current tax and deferred tax. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date.

Textual information (20)

Fixed asset policies

Fixed Assets are accounted at cost of acquisition inclusive of other related expenses on such acquisition. They are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a pro-rata basis using straight-line method at rates as per Schedule XIV to the Companies Act 1956.

Textual information (21)

Impairment of assets policies

At each Balance Sheet date, the Company reviews the carrying amounts of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is determined: a) In case of individual asset, at the higher of an asset's net selling price and value in use. b) In case of a cash generating unit, a group of assets that generates identified and independent cash flows; at higher of the CGU's net selling price and the value in use.

Textual information (22)

Reversal of impairment loss policy

Reversal of impairment loss is recognized immediately as income in the profit and loss account. Value in use is determined at the present value of estimated future cash flows from continuing use of an asset and from its disposal of its value in use.

Textual information (23)

Other policies

1.Party Confirmations Balances outstanding in debtors, creditors and other advance accounts are yet to be confirmed. However it is certified that all debtors and advances accounts are good and recoverable. 2.Previous Year Figures The previous year figures have been regrouped wherever necessary.

Textual information (24)

Foreign currency transactions policies

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Exchange fluctuations arising on payment or realization are dealt with in the Profit and Loss Account. Monetary Items like Current Assets and Current Liabilities are restated at the year-end closing rate as applicable and any differences arising thereof have been dealt with in the Profit and Loss Account to the extent it pertains to the current year.

Textual information (25)

Earnings per share policy

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

[400200] Notes - Changes in Accounting Policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of changes in accounting policies and estimates [text block]	
Details of changes in accounting estimates	Textual information (26) [See below]

Textual information (26)

Details of changes in accounting estimates

Use of Estimates The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, provision for income taxes, retirement benefits, the useful lives of fixed assets and intangible assets. Actual results could differ from such estimates.

[400700] Notes - Amalgamation

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of amalgamations [text block]	Textual information (27) [See below]

Textual information (27)

Disclosure of amalgamations [text block]

1. Scheme of Amalgamation as provided by the Hon'ble High Court of Andhra Pradesh

The company has filed a petition for amalgamation under Sec 391-394 of the Companies Act, 1956 with the transferor company, i.e., Advanced Consulting Partners (India) Private Limited with the Hon'ble High Court of Andhra Pradesh and the Hon'ble High Court of AP approved the scheme of amalgamation vide its order dated 10 th August, 2011 and dissolved the transferor company w.e.f. 01/04/2010.

In accordance with the sanctioned scheme of amalgamation and pursuant to the order dated 10 th August, 2011; 9,100,000 shares with face value of Rs 10/- each are to be allotted to the shareholders of erstwhile Advanced Consulting Partners (India) Private Limited. Accordingly, Rs 91,000,000 has been transferred to Share Suspense Account. This amount is reflected in Share Suspense Account under the head 'Shareholders' funds'.

2. Accounting for Amalgamation

The amalgamation is in the nature of 'Merger' and thus accounting treatment is done as per Accounting Standard 14 'Pooling of Interests' Method.

01/04/2010 to 31/03/2011
Details of amalgamation

Unless otherwise specified, all monetary values are in INR

	1
Names of amalgamating companies	ADVANCED CONSULTING PARTNERS (INDIA) PRIVATE LIMITED
Country of incorporation or residence of amalgamating company	INDIA
CIN of amalgamating company	U72900AP2009PTC066511
Effective date of amalgamation	29/09/2011
General nature of business of amalgamating companies	IT Services
Method of accounting followed for amalgamation	Pooling of Interest Method
Particulars of scheme sanctioned under statute	To Issue 10 equity shares of transferee company for one share of transferor company
Description of accounting treatment given to reserves	Pooling of Interest Method
Deviation in accounting treatment of reserves followed as prescribed in statute	Not Applicable
Reasons for following different treatment for reserves from prescribed in statement amalgamating companies	Not Applicable
Description of shares issued under pooling of interest method	Equity Shares
Number of shares issued in scheme of amalgamation	[shares] 91,00,000
Percentage each company equity shares exchanged to effect amalgamation	10.00%
Description of consideration paid under purchase method	0

[401000] Notes - Related Parties

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of related parties [text block]	
Disclosure of related parties [abstract]	
Details of all related parties of company [text block]	Textual information (28) [See below]

Textual information (28)

Details of all related parties of company [text block]

(a) List of Related Parties

Subsidiaries

Pressmart Media Ltd.

Pressmart Media Inc, a wholly owned subsidiary of Pressmart Media Ltd.

Joint Ventures

Learnsmart (India) Private Limited

Key Managerial Personnel

Mr. Sanjiv Gupta

Mr. H.Natarajan (resigned on 6th December, 2010)

Companies in which director/(s) are interested

Bodhtree Solutions Private Limited

Others

BCL Employees Benefit Trust

ACP Inc. (Merged with Bodhtree Solutions Inc in February, 2011)

Bodhtree Solutions Inc.

b) Transactions with Related Parties

Name of Party	Relationship	Nature and Amount of Transaction	
		2010-11	2009-10
Pressmart Media Limited	Subsidiary	Sale of fixed assets: Nil	Sale of fixed assets: Rs. 1,536,183 (Profit made Rs.596,003)
		Sales during the year Rs. 1,499,419	Sales during the year Rs. 3,433,643
		Balance Receivable at the end of the year Rs. 1.88,793	Balance Receivable at the end of the year Rs. 1,306,294
Learnsmart (India) Private Ltd.	Joint Venture between Bodhtree and Unified Council	Balance Receivable at the end of the year Rs. 33,927,415	Balance Receivable at the end of the year Rs. 33,817,760
Bodhtree Solutions Private Limited	Company in which a director is interested	Incorporation expenses incurred on behalf of the company Rs. 213,140 Interest free advances made Rs. 13,265,108	
ACP Inc.	Group company of erstwhile Advanced Consulting Partners (India) Private Ltd.	Sales during the year Rs. 14,087,493	

Bodhtree Solutions Inc.	Holding company of erstwhile Advanced Consulting Partners (India) Private Ltd	Sales during the year Rs. 15,496,507	
Mr. Sanjiv Gupta	Chairman	Sitting Fees paid Rs.48,000	Sitting Fees paid Rs. 18,000
Dr. Akila Jaikumar	Executive Director	Managerial Remuneration Nil^	Managerial Remuneration of Rs. 2,690,323
Mr. H. Natarajan	Executive Director	Managerial Remuneration of Rs. 1,392,903 ^^	Managerial Remuneration of Rs. 2,578,270
BCL Employees Benefit Trust	Trust formed for benefit of employees	Nil	Nil
^ resigned on 1st April 2010			
^^ resigned on 6th December 2010			

[401300] Notes - Subsidiary Information**01/04/2010 to 31/03/2011****Details of subsidiaries**

Unless otherwise specified, all monetary values are in INR

	1
Name of subsidiary	PRESSMART MEDIA LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U74300AP2006PLC051031
Section under which company became subsidiary	Section 4(1)(a)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	P83932707
Whether financial year of subsidiary coincides with financial year of holding company	Yes
Financial year of subsidiary [abstract]	
Start date of accounting period of subsidiary	01/04/2010
End date of accounting period of subsidiary	31/03/2011
Date of becoming subsidiary	31/08/2006
Number of shares held of subsidiary	[shares] 52,57,924
Face value of shares of subsidiary	[INR/shares] 10
Paid up value of shares held of subsidiary	5,25,79,240
Percentage of share holding in subsidiary	71.74%
Proportion of voting power in subsidiary	[pure] 0.7174
Key information about subsidiary [abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	15,93,78,000
Reserves and surplus of subsidiary	22,16,31,000
Total assets of subsidiary	38,10,09,000
Total liabilities of subsidiary	38,10,09,000
Investment of subsidiary	0
Total income of subsidiary	7,00,93,000
Profit before tax of subsidiary	-3,54,80,000
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-3,54,80,000
Proposed dividend of subsidiary	0

[401400] Notes - Deferred Tax Assets and Liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Disclosures of deferred tax assets and liabilities [text block]		
Deferred tax liability [abstract]		
Deferred tax liability other	0	78,31,852
Deferred tax liability	0	78,31,852

[401410] Notes - Net Deferred Tax Assets

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Net deferred tax assets [abstract]		
Deferred tax liability	0	78,31,852

[401420] Notes - Net Deferred Tax Liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Net deferred tax liabilities [abstract]		
Deferred tax liability	0	78,31,852
Net deferred tax liability	0	78,31,852

[401500] Notes - Investments in Associates

01/04/2010 to 31/03/2011
Details of investments in associates

Unless otherwise specified, all monetary values are in INR

	1
Name of associate	Learnsmart (India) Private Limited
Country of incorporation or residence associate	INDIA
CIN of associate entity	U80903AP2007PTC052887
Proportion of ownership interest in associate	[pure] 0.41
Proportion of voting power in associate	[pure] 0.41
Description of associates	0

[402200] Notes - Due to micro, medium and small enterprises

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of amount due to micro medium and small enterprises [text block]	There are no outstanding dues to micro, small & medium enterprises.

[402500] Notes - Other Disclosures

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Other disclosures [text block]	Textual information (29) [See below]
Details of disclosures of mortgages in respect of loans	
Details of disclosures of mortgages in respect of secured loans	Loans equivalent to Rs. 3,193,867/- are secured by hypothecation of vehicles financed by HDFC Bank Limited and Reliance Capital Limited.

Textual information (29)

Other disclosures [text block]

1. Disclosures in respect of Joint Ventures as required by AS 27

(a) List of Joint Ventures

Name of Joint Venture	Learnsmart (India) Private Limited	
Description of Interest	Jointly Controlled Entity	
Country of Incorporation	India	

(b) Financial Interest in Joint Ventures

	2010-11	2009-10
i) Proportion of ownership interest		
ii) Company's share in	41%	41%
Fixed Assets	572,049	695,142
Net Current Assets	796,104	1,897,043
Liabilities	13,910,240	13,864,872
Income	2,333,486	3,839,844
Expenses	3,602,888	25,875,973
Taxes	-	4,382
Profit/ (Loss)	-1,269,402	-22,040,511

2. Particulars as required by the listing agreement in respect of Loans & Advances in the nature of loans where no interest is charged

		Rs.
Particulars	31.3.2011	31.3.2010
Advances to Subsidiary, Pressmart Media Limited	188,793	1,306,294
Advances to Joint Venture, Learnsmart (India) P Ltd.	33,927,415	33,816,760
Advances to Other related party, Bodhtree Solutions Private Limited	13,478,248	-----

3. Auditors Remuneration

		Rs.
	2010-11	2009-10
As Auditor	144,120	100,000
In Other Capacities		
- taxation matters	84,996	22,000
- company law matters	3,000	11,000
- management services	NIL	NIL
In Other Manner	NIL	NIL

4. Earnings Per Share

	2010-11	2009-10
Particulars		
Profit After Tax used for calculating	(Rs. 20,811,908)	Rs. 32,547,198
Basic and Diluted EPS		
Weighted average number of equity shares outstanding for the purpose of calculating Basic and Diluted EPS	6,342,167	6,342,167
Nominal value of share	Rs.10/-	Rs.10/-

BODHTREE CONSULTING LIMITED
Standalone Profit and Loss Statement for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	BODHTREE CONSULTING LIMITED	
Corporate identity number	L74140AP1982PLC040516	
Permanent account number of entity	AABCB3103D	
Address of registered office of company	1-8-617/2, PRAKASHAM NAGAR, BEGUMPET HYDERABAD Andhra Pradesh	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of board meeting when final accounts were approved	05/09/2011	
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Standalone	
Content of report	Profit and Loss Statement	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of profit and loss statement	Main	

01/04/2010 to 31/03/2011
Details principal products and services

Unless otherwise specified, all monetary values are in INR

	1
ITC number of product	852499
Description of product or services	Computer Software
Unit of measurement of principal product or services	0
Turnover of principal product or services	21,21,15,207
Quantity of principal product or services (in UoM)	0

[200000] Income Statement [Main]

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Income statement - main [abstract]		
Total income [abstract]		
Operating revenue, net	21,21,15,207	22,56,76,988
Other income	71,77,295	30,26,724
Total income	21,92,92,502	22,87,03,712
Total expenditure [abstract]		
Consumption materials changes inventories	0	0
Manufacturing other operating expenses [abstract]		
Manufacturing service costs	1,72,77,898	90,43,925
Contract cost	20,120	0
Employee related expenses	14,26,36,503	11,28,89,411
Administrative selling other expenses	5,57,43,836	4,91,34,048
Manufacturing other operating expenses	21,56,78,357	17,10,67,384
Depreciation amortisation impairment	76,15,078	71,20,468
Interest financial charges	0	0
Total expenditure	22,32,93,435	17,81,87,852
Net profit loss continuing operations	-40,00,933	5,05,15,860
Income loss disposal sale discontinuing operations	-10,05,453	-31,79,090
Net profit (loss) before tax, prior period and extraordinary items	-50,06,386	4,73,36,770
Extraordinary items before tax	-2,36,43,401	0
Prior period items before tax	6,027	-19,57,436
Net profit loss before tax	-2,86,43,760	4,53,79,334
Provision taxation	-78,31,852	1,28,32,136
Net profit loss before minority interest share joint venture	-2,08,11,908	3,25,47,198
Adjustments related merger acquisitions	-5,55,58,891	0
Net profit loss	-7,63,70,799	3,25,47,198
Amounts transferred reserves	0	50,00,000
Amount available appropriations	5,31,74,700	14,34,49,522
Profit (Loss) Carried to Balance Sheet	5,31,47,700	12,95,45,500
Basic earnings per share [abstract]		
Basic earnings per share before extraordinary items	[INR/shares] -3.28	[INR/shares] 5.13
Basic earnings per share	[INR/shares] -3.28	[INR/shares] 5.13
Average number shares for earnings per share [abstract]		
Average number shares for basic earnings per share	[shares] 63,42,167	[shares] 63,42,167
Average number shares for diluted earnings per share	[shares] 63,42,167	[shares] 63,42,167

[200100] Schedule - Income

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Revenue sale goods, gross [abstract]		
Revenue sale traded goods	6,44,54,874	9,40,86,562
Revenue sale other goods	14,76,60,333	13,15,90,426
Revenue sale goods, gross	21,21,15,207	22,56,76,988
Operating revenue, gross	21,21,15,207	22,56,76,988
Operating revenue, net	21,21,15,207	22,56,76,988
Other income [abstract]		
Other receipts	71,77,295	30,26,724
Other income	71,77,295	30,26,724

[200200] Schedule - Expenditure

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Consumption materials changes inventories [abstract]		
Consumption raw other materials [abstract]		
Consumption raw materials [abstract]		
Consumption raw materials	0	0
Consumption stores spares [abstract]		
Consumption stores spares	0	0
Consumption raw other materials	0	0
Cost traded goods [abstract]		
Cost traded goods	0	0
Increase decrease inventories [abstract]		
Increase decrease finished goods [abstract]		
Increase decrease finished goods	0	0
Increase decrease work-in progress [abstract]		
Increase decrease work-in progress	0	0
Increase decrease inventories	0	0
Consumption materials changes inventories	0	0
Manufacturing service costs [abstract]		
Cost power fuel	0	0
Cost repairs maintenance [abstract]		
Cost repairs maintenance factory building	0	0
Cost repairs maintenance	0	0
Cost information technology [abstract]		
Cost software	1,15,34,339	40,70,547
Cost hardware	1,40,187	1,53,546
Cost communication connectivity	56,03,372	46,26,901
Cost information technology	1,72,77,898	88,50,994
Cost insurance	0	0
Cost taxes other levies by government local authorities [abstract]		
Other cess taxes	0	1,92,931
Cost taxes other levies by government local authorities	0	1,92,931
Manufacturing service costs	1,72,77,898	90,43,925
Administrative selling other expenses [abstract]		
Administrative general expenses [abstract]		
Subscriptions membership fees	5,83,112	4,85,338
Electricity expenses	39,93,253	33,21,946
Printing stationery	2,68,405	2,68,880
Travelling conveyance	56,30,702	45,68,018
Legal professional charges	62,94,047	50,37,159
Insurance expenses	6,20,978	5,02,438
Repairs maintenance expenses	49,47,452	44,56,267
Rent rates and taxes [abstract]		
Rent	1,38,84,449	1,06,44,462
Rates and taxes	75,240	79,528
Rent rates taxes	1,39,59,689	1,07,23,990
Auditors remuneration	2,32,116	1,33,000
Directors sitting fees	1,68,000	1,14,000
Managerial remuneration [abstract]		
Remuneration to directors [abstract]		
Commission to directors	0	5,38,270
Other benefits directors	13,92,903	47,30,323
Remuneration to directors	13,92,903	52,68,593

Managerial remuneration	13,92,903	52,68,593
Donations subscriptions	88,267	1,70,640
Books periodicals	16,230	14,905
Registration filing fees	4,11,800	65,738
Bank charges	7,84,801	12,58,020
Other administrative general expenses	1,50,000	0
Administrative general expenses	3,95,41,755	3,63,88,932
Selling distribution expenses [abstract]		
Advertising promotional expenses	52,48,504	38,90,336
Other selling distribution expenses	9,30,295	46,550
Selling distribution expenses	61,78,799	39,36,886
Write-off assets liabilities [abstract]		
Miscellaneous expenditure written off [abstract]		
Other miscellaneous expenditure written off	6,505	0
Miscellaneous expenditure written off	6,505	0
Bad debts advances written off	84,73,468	11,619
Write-off assets liabilities	84,79,973	11,619
Foreign exchange difference expense	11,91,758	86,86,040
Other expenditure	3,51,551	1,10,571
Administrative selling other expenses	5,57,43,836	4,91,34,048
Depreciation amortisation impairment [abstract]		
Depreciation amortisation expenses [abstract]		
Depreciation tangible assets	60,43,177	62,16,535
Amortisation intangible assets	15,71,901	9,03,933
Depreciation amortisation expenses	76,15,078	71,20,468
Depreciation amortisation impairment	76,15,078	71,20,468
Interest financial charges [abstract]		
Interest expense borrowings [abstract]		
Interest expense long-term loans [abstract]		
Interest expense long-term loans banks	0	0
Interest expense long-term loans	0	0
Interest expense borrowings	0	0
Interest financial charges	0	0
Provision taxation [abstract]		
Provision current tax	0	1,15,52,607
Provision deferred tax	-78,31,852	12,79,529
Provision taxation	-78,31,852	1,28,32,136
Employee related expenses [abstract]		
Employees remuneration benefits [abstract]		
Salary wages bonus	13,80,13,023	11,04,56,694
Leave encashment expenses	-4,63,339	0
Retirement benefits [abstract]		
Gratuity	-2,76,457	0
Retirement benefits	-2,76,457	0
Employees remuneration benefits	13,72,73,227	11,04,56,694
Staff welfare expenses	18,63,924	12,27,172
Training recruitment expenses	34,99,352	12,05,545
Employee related expenses	14,26,36,503	11,28,89,411
Contract cost [abstract]		
Hire charges assets contracts	20,120	0
Contract cost	20,120	0

[200300] Additional Details - Income Statement

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additional information regarding income and expenses [abstract]		
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Revenue sale goods, gross [abstract]		
Domestic turnover goods, gross [abstract]		
Domestic sale traded goods	6,44,54,874	9,40,86,562
Domestic turnover goods, gross	6,44,54,874	9,40,86,562
Export turnover goods, gross [abstract]		
Export sale traded goods	14,76,60,333	13,15,90,426
Export turnover goods, gross	14,76,60,333	13,15,90,426
Revenue sale goods, gross	21,21,15,207	22,56,76,988
Operating revenue, gross	21,21,15,207	22,56,76,988
Operating revenue, net	21,21,15,207	22,56,76,988
Profit loss discontinuing operations, net [abstract]		
Profit loss discontinuing operations, gross [abstract]		
Income loss disposal sale discontinuing operations	-10,05,453	-31,79,090
Profit loss discontinuing operations, gross	-10,05,453	-31,79,090
Profit loss discontinuing operations, net	-10,05,453	-31,79,090
Amounts transferred reserves [abstract]		
Amount transferred from general reserve	0	50,00,000
Amounts transferred reserves	0	50,00,000

[400400] Notes - Prior period and extra-ordinary items

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of prior period and extraordinary items [text block]		
Details of prior period items		
Prior period items, net tax [abstract]		
Prior-period items before tax [abstract]		
Prior period income	6,027	-19,57,436
Prior period items before tax	6,027	-19,57,436
Prior period items, net tax	6,027	-19,57,436
Details of extraordinary items	Textual information (1) [See below]	
Extraordinary items, net tax [abstract]		
Extraordinary items before tax [abstract]		
Other items extraordinary	-2,36,43,401	0
Extraordinary items before tax	-2,36,43,401	0
Extraordinary items, net tax	-2,36,43,401	0

Textual information (1)**Details of extraordinary items**

The company has incurred legal charges and compensation in respect of arbitration proceedings against one of its clients. Since these expenses were distinct from the regular activities of the company and are not expected to recur frequently, they were treated as "Extraordinary Items" during the period.

[400500] Notes - Foreign Exchange Transactions

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of foreign exchange transactions [text block]	Textual information (2) [See below]

Textual information (2)**Disclosure of foreign exchange transactions [text block]**

1. An amount of Rs.1,191,758 /- shown as Exchange Fluctuation Loss is on account of the following:

i) Rs. (16,66,158)/- Difference (loss) arising out of difference in the time of transaction and time of payment.

ii) Rs. 77,999/- Difference (gain) arising as a result of conversion of Closing EEFC A/c (denominated in Foreign Currency) at the rate prevailing on the Balance Sheet Date.

iii) Rs. 3,96,401/- Difference (gain) arising as a result of conversion of Closing Debtors (denominated in Foreign Currency) at the rate prevailing on the Balance Sheet Date.

	Figures in Rs.	
	2010-11	2009-10
Value of Imports – CIF Basis	Nil	Nil
Expenditure in Foreign Currency	27,261,703	7,137,045
Foreign Currency Earnings – FOB basis	147,660,333	131,590,426

[401100] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of leases [text block]	
Details of operating lease for lessor	
Significant leasing arrangements operating lease for lessor	Textual information (3) [See below]

Textual information (3)**Significant leasing arrangements operating lease for lessor**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased asset are classified as operating leases. All leases are operating leases. Operating lease charges are recognized as an expense in the profit and loss account over the lease term.

[402300] Notes - Directors Remuneration and Other Information

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of directors and remuneration to directors [text block]	Textual information (4) [See below]

Textual information (4)**Disclosure of directors and remuneration to directors [text block]**

Managerial Remuneration (Figures in Rs.)

Remuneration to Executive Director - Operations: Dr Akila Jaikumar

	2010-11 #	2009-10
Salary	---	2,017,742
House Rent Allowance	---	672,581
Commission	---	---

Remuneration to Executive Director - Corporate Affairs: Mr H Natarajan

	2010-11 ##	2009-10
Salary	1,044,677	1,530,000
House Rent Allowance	3,48,226	510,000
Commission	---	538,270

resigned on 1 st April, 2010

resigned on 6 th December, 2010

**01/04/2010 to 31/03/2011
Details of directors**

Unless otherwise specified, all monetary values are in INR

	1	2	3
Name of director	SANJIV GUPTA	MUKTESH SHARMA	KAMLESH SURESH GANDHI
Director identification number of director	00233040	00866327	00004969
Date of birth of director	29/08/1961	25/12/1953	16/06/1950
Designation of director	Director	Independent Director	Independent Director
Qualification of director	B.com (Hons)	Master Mariner	B.COM
Shares held by director	[shares] 8,66,100	[shares] 7,000	[shares] 0
Director remuneration [abstract]			
Total salary to director	0	0	0
Basic pay director			
Allowances director			
Director remuneration	0	0	0

Details of directors

Unless otherwise specified, all monetary values are in INR

	4	5	6
Name of director	ARUNA RANI ELIMINETI	TORPUNURI VIKRAM SIMHA	NIMMAGADDA SRIRAM
Director identification number of director	02859572	02161539	02978454
Date of birth of director	15/09/1977	28/11/1966	27/05/1974
Designation of director	Independent Director	Director	Independent Director
Qualification of director	MBA Finance	MBA and Master's degree in engineering	BE Automobile
Shares held by director	[shares] 0	[shares] 1,94,717	[shares] 0
Director remuneration [abstract]			
Total salary to director	0	0	0
Basic pay director			
Allowances director			
Director remuneration	0	0	0

Details of directors

Unless otherwise specified, all monetary values are in INR

	7	8
Name of director	PALANIAPPAN NATARAJAN	DURGA VENKATA VARA PRASAD RAO CHADALAWADA
Director identification number of director	03607899	02304831
Date of birth of director	01/02/1971	14/12/1974
Designation of director	Managing Director	Independent Director
Qualification of director	B.Tech	Mcom
Shares held by director	^(A) [shares] 0	[shares] 0
Director remuneration [abstract]		
Total salary to director	2,39,500	0
Basic pay director	^(B) 87,500	
Allowances director	^(C) 1,52,000	
Director remuneration	2,39,500	0

Footnotes

(A) a) Provision of One Car with Chauffeur on Company's business/ personal use and telephone(s) at residence will not be considered as perquisites. Personal long distance calls on telephones shall be billed by the Company to the Managing Director as far as possible on actual basis failing which on an estimated basis.

(B) b) Apart from the above Mr. Palaniappan Natarajan is also entitled to contribution to Provident Fund, Superannuation Fund, Gratuity and Encashment of Leave as per the rules of the Company. These will not be considered as perquisites as per the provisions of the Income Tax Act and will not be considered for calculation of overall remuneration as per Schedule XIII of the Companies Act, 1956.

(C) the tenure benefits will be paid at the time of claim or at the end of the tenure

[402400] Notes - Auditors Remuneration

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Auditors remuneration [abstract]		
Audit fees	2,32,116	1,33,000
Consultancy fees auditors [abstract]		
Legal consultancy fees	0	0
Consultancy fees auditors	0	0
Auditors remuneration	2,32,116	1,33,000

BODHTREE CONSULTING LIMITED
Consolidated Balance Sheet for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	BODHTREE CONSULTING LIMITED	
Corporate identity number	L74140AP1982PLC040516	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Consolidated	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of balance sheet	Sources and Application of Funds [Vertical Format]	
Type of cash flow statement	Indirect Method	

[620000] Disclosures - Auditors report

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure in auditor's report [text block]	Textual information (1) [See below]
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	Textual information (2) [See below]

Textual information (1)

Disclosure in auditor's report [text block]

The Members

BODHTREE CONSULTING LIMITED

Hyderabad

Audit Report on the Consolidated Financial Statements

We have examined the attached Consolidated Balance Sheet of Bodhtree Consulting Limited, its subsidiary Pressmart Media Limited, and joint venture company Learnsmart India Private Limited as at 31 March 2011 and the Profit and Loss Account as well as the Cash Flow statement for the year ended on that date.

These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Pressmart Media Limited has a wholly owned subsidiary in USA and while considering the consolidated accounts of Pressmart Media Limited, figures as per the unaudited financials of the US subsidiary have been taken into account. Books of account of Learnsmart India Private Limited have been audited by other auditors whose reports have been furnished to us, and our opinion, in so far as it relates to the amounts included in respect of this company, is based solely on the report of other auditors.

Subject to our observations in para 1 above, we report that the Consolidated financial statements have been prepared by the Company in accordance with the requirements of Accounting Standard (AS) 21 on Consolidated Financial Statements, Accounting Standard (AS) 27 on Financial Reporting of Interests in Joint Ventures issued by the Institute of Chartered Accountants of India.

On the basis of the information and explanations given to us and on the consideration of the audited financial statements of Bodhtree Consulting Limited and its subsidiary Pressmart Media Limited (figures of US subsidiary are unaudited) and the joint venture company Learnsmart India Private Limited, we are of the opinion that:

- a) the Consolidated Balance Sheet gives a true and fair view of the consolidated state of affairs of Bodhtree Consulting Limited and its subsidiary Pressmart Media Limited and joint venture company Learnsmart India Private Limited as at 31 March 2011 ;
- b) the Consolidated Profit & Loss Account for the year ended 31 March 2011 gives a true and fair view of the Consolidated results of operations and
- c) the Consolidated Cash Flow Statement shows a true and fair view of the Consolidated Cash Flows for the year ended on 31 March 2011.

For Gokhale & Co

Chartered Accountants

Chandrashekhhar Gokhale

Partner

Membership No 23839

Firm Regn. No 000942S

Textual information (2)

Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

1 Investment in equity shares of its unlisted subsidiary company Pressmart Media Limited is being shown in the Balance Sheet at cost of Rs 672 Lakhs. We are of the opinion that there is a fall in the value of this investment which is 'other than temporary'. The book value of the investment as at March 31, 2011 is Rs 10.74 Lakhs. Had the company provided for the difference amount of Rs 661.26 Lakhs as diminution in the value of investment, the loss of the company for the year under audit would have been higher by this amount.

01/04/2010 to 31/03/2011

Details regarding auditors

Unless otherwise specified, all monetary values are in INR

	1
Name of audit firm	Gokhale and co.
Name of auditor signing report	GOKHALE CHANDRASHEKHAR
Membership number of auditor	023839
Address of auditors	3-6-322, Off No. 306, Mahavir House, Basheerbagh, Hyderabad - 500029
Permanent account number of auditor or auditor's firm	ACPVG2043G
SRN of form 23B	S03299070
Date of signing audit report by auditors	05/09/2011
Date of signing of balance sheet by auditors	05/09/2011

[100000] Sources and Application of Funds

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Sources application funds [abstract]		
Sources of funds [abstract]		
Shareholders' funds [abstract]		
Paid-up share capital	6,34,21,670	6,34,21,670
Reserves surplus	21,14,86,038	21,14,86,038
Shareholders' funds	27,49,07,708	27,49,07,708
Share application money pending allotment [abstract]		
Equity share capital pending allotment	9,10,00,000	0
Share application money pending allotment	9,10,00,000	0
Minority interests, net	8,66,70,385	9,66,95,970
Net deferred tax liability	0	78,31,852
Loan funds [abstract]		
Secured loans	31,93,867	54,32,010
Unsecured loans	0	0
Loan funds	31,93,867	54,32,010
Sources of funds	45,57,71,960	38,48,67,540
Application of funds [abstract]		
Fixed assets [abstract]		
Net block [abstract]		
Gross block	16,42,69,602	15,12,61,501
Accumulated depreciation, amortization and impairment [abstract]		
Accumulated depreciation amortisation	6,99,27,460	5,89,09,200
Accumulated depreciation amortisation impairment	6,99,27,460	5,89,09,200
Net block	9,43,42,142	9,23,52,301
Capital work-in progress, net	10,00,000	0
Fixed assets	9,53,42,142	9,23,52,301
Investments, net	37,69,868	37,69,868
Net current assets [abstract]		
Current assets loans advances [abstract]		
Current assets [abstract]		
Sundry debtors	8,37,40,529	8,98,01,045
Cash bank balance	3,02,62,938	12,23,77,318
Inventories	0	0
Current assets	11,40,03,467	21,21,78,363
Loans advances	7,47,52,305	4,66,45,516
Current assets loans advances	18,87,55,772	25,88,23,879
Current liabilities provisions [abstract]		
Current liabilities	3,02,12,090	2,03,77,564
Provisions	98,61,726	5,48,32,544
Current liabilities provisions	4,00,73,816	7,52,10,108
Net current assets	14,86,81,956	18,36,13,771
Miscellaneous expenditure not written off	3,20,665	3,26,500
Profit loss debit balance	20,76,53,878	10,45,60,453
Other assets	3,451	2,44,647
Application of funds	45,57,71,960	38,48,67,540

[300000] Statement of Cash Flow, Indirect Method

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Cash flow statement [abstract]		
Net increase decrease cash and cash equivalents [abstract]		
Net cash flow from used in operating activities [abstract]		
Net profit loss before tax extraordinary items	-4,17,50,000	-8,19,82,000
Adjustments profit loss operations [abstract]		
Adjustment depreciation depletion amortisation [abstract]		
Adjustment depreciation	1,87,84,000	1,53,89,000
Adjustment depreciation depletion amortisation	1,87,84,000	1,53,89,000
Adjustment impairment loss	5,96,000	0
Adjustment write-off assets liabilities [abstract]		
Adjustment write-off miscellaneous expenditure	6,000	36,000
Adjustment write-off assets liabilities	6,000	36,000
Adjustment gain loss sale disposal fixed assets	4,09,000	42,59,000
Adjustment gain loss foreign exchange fluctuations	2,42,000	-3,40,000
Adjustment share joint venture interests	0	37,35,000
Adjustment interest dividend income [abstract]		
Adjustment interest received [abstract]		
Adjustment interest long-term investments	-5,49,000	-9,50,000
Adjustment interest received	-5,49,000	-9,50,000
Adjustment interest dividend income	-5,49,000	-9,50,000
Adjustments profit loss operations	2,05,86,000	2,40,29,000
Operating profit loss before changes working capital	-2,11,64,000	-5,79,53,000
Changes working capital [abstract]		
Changes current assets loans advances [abstract]		
Changes sundry debtors	60,61,000	-2,93,23,000
Changes loans advances	-2,81,07,000	-38,09,000
Changes current assets loans advances	-2,20,46,000	-3,31,32,000
Changes current liabilities provisions [abstract]		
Changes other liabilities	98,35,000	-43,93,000
Changes provisions	-3,58,47,000	3,81,17,000
Changes current liabilities provisions	-2,60,12,000	3,37,24,000
Changes working capital	-4,80,58,000	5,92,000
Cash from generated operations	-6,92,22,000	-5,73,61,000
Direct taxes paid refunded	2,20,000	1,59,68,000
Adjustment prior period extraordinary items [abstract]		
Adjustment other extraordinary items	-2,36,43,000	2,30,19,000
Adjustment prior period extraordinary items	-2,36,43,000	2,30,19,000
Net cash flow from used in operating activities	-9,30,85,000	-5,03,10,000
Net cash flow used in investing activities [abstract]		
Purchase development fixed assets [abstract]		
Purchase tangible fixed assets	2,27,79,000	1,45,56,000
Purchase development fixed assets	2,27,79,000	1,45,56,000
Proceeds sale redemption investments debt securities	0	17,00,00,000
Net cash flow used in investing activities	-2,27,79,000	15,54,44,000
Net cash flow from used in financing activities [abstract]		
Proceeds issue share capital [abstract]		
Proceeds other equity changes	3,54,41,000	0
Proceeds issue share capital	3,54,41,000	0
Repayments financial liabilities [abstract]		
Repayments long-term borrowings	22,38,000	13,49,000
Repayments short-term borrowings	0	24,82,000

Repayments financial liabilities	22,38,000	38,31,000
Interest financial expenses paid [abstract]		
Interest expense long-term loans paid	5,49,000	7,81,000
Interest expense short-term loans paid	0	35,000
Interest financial expenses paid	5,49,000	8,16,000
Dividend and dividend distribution tax paid [abstract]		
Dividend paid [abstract]		
Dividend equity shares paid	76,11,000	63,42,000
Dividend paid	76,11,000	63,42,000
Dividend distribution tax paid [abstract]		
Dividend distribution tax equity shares paid	12,93,000	10,78,000
Dividend distribution tax paid	12,93,000	10,78,000
Dividend and dividend distribution tax paid	89,04,000	74,20,000
Net cash flow from used in financing activities	2,37,50,000	-1,20,67,000
Net increase decrease cash and cash equivalents	-9,21,14,000	9,30,67,000
Cash and Cash Equivalents, Ending Balance	3,02,63,000	12,23,77,000

[100100] Schedule - Share capital

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Share capital [abstract]		
Authorised share capital [abstract]		
Authorised equity share capital	7,00,00,000	7,00,00,000
Authorised share capital	7,00,00,000	7,00,00,000
Issued subscribed share capital [abstract]		
Issued share capital [abstract]		
Equity share capital issued	6,34,21,670	6,34,21,670
Issued share capital	6,34,21,670	6,34,21,670
Subscribed share capital [abstract]		
Equity share capital subscribed	6,34,21,670	6,34,21,670
Subscribed share capital	6,34,21,670	6,34,21,670
Paid-up share capital [abstract]		
Paid-up equity share capital	6,34,21,670	6,34,21,670
Paid-up share capital	6,34,21,670	6,34,21,670

01/04/2010 to 31/03/2011
Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	Equity
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 70,00,000
Value of authorised shares	7,00,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 63,42,167
Value of issued shares	6,34,21,670
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 63,42,167
Value of subscribed shares	6,34,21,670
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 63,42,167
Value of paid-up shares	6,34,21,670

01/04/2009 to 31/03/2010
Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	Equity
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 70,00,000
Value of authorised shares	7,00,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 63,42,167
Value of issued shares	6,34,21,670
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 63,42,167
Value of subscribed shares	6,34,21,670
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 63,42,167
Value of paid-up shares	6,34,21,670

[100200] Schedule - Reserves and Surplus

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Reserves surplus [abstract]		
Securities premium [abstract]		
Changes securities premium [abstract]		
Additions securities premium	20,64,86,038	20,64,86,038
Changes securities premium	20,64,86,038	20,64,86,038
Securities Premium, Ending Balance	20,64,86,038	20,64,86,038
General reserve [abstract]		
Changes general reserve [abstract]		
Additions general reserve	50,00,000	50,00,000
Changes general reserve	50,00,000	50,00,000
General Reserve, Ending Balance	50,00,000	50,00,000
Reserves surplus	21,14,86,038	21,14,86,038

[100210] Schedule - Reserves and Surplus [Summary]

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Reserves surplus [abstract]		
Changes reserves surplus	21,14,86,038	21,14,86,038
Reserves and Surplus, Ending Balance	21,14,86,038	21,14,86,038

[100300] Schedule - Secured debt

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Secured loans [abstract]		
Loans taken for fixed assets secured [abstract]		
Loans taken for vehicles secured	31,93,867	54,32,010
Loans taken for fixed assets secured	31,93,867	54,32,010
Secured loans	31,93,867	54,32,010

[100400] Schedule - Unsecured debt

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Unsecured loans [abstract]		
Public deposits unsecured	0	0
Unsecured loans	0	0

[100600] Schedule - Fixed assets

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Classes of assets [abstract]		
Tangible assets, net [abstract]		
Equipments, net [abstract]		
Office equipments, net [abstract]		
Additions to office equipments, gross during period	2,48,902	11,02,000
Deductions in office equipments, gross during period	0	1,97,000
Office equipments, gross, at end of period	48,92,402	46,43,500
Depreciation office equipments during period	2,59,225	2,24,000
Deductions in depreciation office equipments during period	0	70,000
Accumulated depreciation office equipments, at end of period	9,63,260	7,04,035
Office equipments, net, at end of period	39,29,142	39,39,465
Computer equipments, net [abstract]		
Additions to computer equipments, gross during period	37,98,750	53,81,000
Deductions in computer equipments, gross during period	36,77,567	1,30,000
Computer equipments, gross, at end of period	4,91,47,123	4,90,25,940
Depreciation computer equipments during period	61,73,091	58,15,000
Deductions in depreciation computer equipments during period	27,05,980	-16,62,000
Accumulated depreciation computer equipments, at end of period	3,10,07,711	2,75,40,600
Computer equipments, net, at end of period	1,81,39,412	2,14,85,340
Other equipments, net [abstract]		
Additions to other equipments, gross during period	3,35,083	3,66,000
Deductions in other equipments, gross during period	6,72,194	27,29,000
Other equipments, gross, at end of period	1,68,47,029	1,71,84,169
Depreciation other equipments during period	8,34,804	8,91,000
Deductions in depreciation other equipments during period	2,14,335	4,57,000
Accumulated depreciation other equipments, at end of period	40,47,277	34,26,808
Other equipments, net, at end of period	1,27,99,752	1,37,57,361
Equipments, net	3,48,68,306	3,91,82,166
Furniture fixtures, net [abstract]		
Additions to furniture fixtures, gross during period	61,38,704	20,75,000
Deductions in furniture fixtures, gross during period	14,900	42,53,000
Furniture fixtures, gross, at end of period	2,20,84,223	1,59,60,419
Depreciation furniture fixtures during period	11,39,209	11,44,000
Deductions in depreciation furniture fixtures during period	9,307	16,44,000
Accumulated depreciation furniture fixtures, at end of period	46,12,616	34,82,576
Furniture fixtures, net, at end of period	1,74,71,607	1,24,77,843
Vehicles, net [abstract]		
Motor vehicles, net [abstract]		
Additions to motor vehicles, gross during period	0	13,23,000
Deductions in motor vehicles, gross during period	25,49,067	1,01,000
Motor vehicles, gross, at end of period	95,01,906	1,20,50,973
Depreciation motor vehicles during period	10,55,487	11,12,000
Deductions in depreciation motor vehicles during period	14,52,907	29,000
Accumulated depreciation motor vehicles, at end of period	22,12,421	26,10,241
Motor vehicles, net, at end of period	72,89,485	94,40,732
Vehicles, net	72,89,485	94,40,732
Intangible assets, net [abstract]		
Computer software, net [abstract]		
Additions to computer software, gross during period	1,27,95,419	58,57,000
Deductions in computer software, gross during period	33,95,000	67,000
Computer software, gross, at end of period	6,17,96,919	5,23,96,500

Amortisation computer software during period	93,22,365	70,47,000
Deductions in amortisation computer software during period	33,83,130	7,000
Accumulated amortisation computer software, at end of period	2,70,84,175	2,11,44,940
Computer software, net, at end of period	3,47,12,744	3,12,51,560
Capital work-in progress, net [abstract]		
Tangible assets work-in progress, net	10,00,000	0
Capital work-in progress, net	10,00,000	0
Summary of assets [abstract]		
Net block [abstract]		
Additions to, gross block during period	2,33,16,858	1,61,04,000
Deductions in, gross block during period	1,03,08,728	74,77,000
Gross block, at end of period	16,42,69,602	15,12,61,501
Accumulated depreciation, amortization and impairment [abstract]		
Depreciation amortisation during period	1,87,84,181	1,62,33,000
Deductions in depreciation amortisation during period	77,65,659	5,45,000
Accumulated depreciation amortisation, at end of period	6,99,27,460	5,89,09,200
Accumulated depreciation amortisation impairment, at end of period	6,99,27,460	5,89,09,200
Net block, at end of period	9,43,42,142	9,23,52,301

[100610] Schedule - Fixed assets, net-gross classification

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additions to gross block during period [abstract]		
Additions to tangible assets, gross during period [abstract]		
Additions to equipments, gross during period [abstract]		
Additions to office equipments, gross during period	2,48,902	11,02,000
Additions to computer equipments, gross during period	37,98,750	53,81,000
Additions to other equipments, gross during period	3,35,083	3,66,000
Additions to equipments, gross during period	43,82,735	68,49,000
Additions to furniture fixtures, gross during period	61,38,704	20,75,000
Additions to vehicles, gross during period [abstract]		
Additions to motor vehicles, gross during period	0	13,23,000
Additions to vehicles, gross during period	0	13,23,000
Additions to tangible assets, gross during period	1,05,21,439	1,02,47,000
Additions to intangible assets, gross during period [abstract]		
Additions to computer software, gross during period	1,27,95,419	58,57,000
Additions to intangible assets, gross during period	1,27,95,419	58,57,000
Additions to, gross block during period	2,33,16,858	1,61,04,000
Deductions in gross block during period [abstract]		
Deductions in tangible assets, gross during period [abstract]		
Deductions in equipments, gross during period [abstract]		
Deductions in office equipments, gross during period	0	1,97,000
Deductions in computer equipments, gross during period	36,77,567	1,30,000
Deductions in other equipments, gross during period	6,72,194	27,29,000
Deductions in equipments, gross during period	43,49,761	30,56,000
Deductions in furniture fixtures, gross during period	14,900	42,53,000
Deductions in vehicles, gross during period [abstract]		
Deductions in motor vehicles, gross during period	25,49,067	1,01,000
Deductions in vehicles, gross during period	25,49,067	1,01,000
Deductions in tangible assets, gross during period	69,13,728	74,10,000
Deductions in intangible assets, gross during period [abstract]		
Deductions in computer software, gross during period	33,95,000	67,000
Deductions in intangible assets, gross during period	33,95,000	67,000
Deductions in, gross block during period	1,03,08,728	74,77,000
Gross block [abstract]		
Tangible assets, gross [abstract]		
Equipments, gross [abstract]		
Office equipments, gross	48,92,402	46,43,500
Computer equipments, gross	4,91,47,123	4,90,25,940
Other equipments, gross	1,68,47,029	1,71,84,169
Equipments, gross	7,08,86,554	7,08,53,609
Furniture fixtures, gross	2,20,84,223	1,59,60,419
Vehicles, gross [abstract]		
Motor vehicles, gross	95,01,906	1,20,50,973
Vehicles, gross	95,01,906	1,20,50,973
Tangible assets, gross	10,24,72,683	9,88,65,001
Intangible assets, gross [abstract]		
Computer software, gross	6,17,96,919	5,23,96,500
Intangible assets, gross	6,17,96,919	5,23,96,500
Gross block	16,42,69,602	15,12,61,501
Depreciation amortisation during period [abstract]		
Depreciation tangible assets during period [abstract]		
Depreciation equipments during period [abstract]		

Depreciation office equipments during period	2,59,225	2,24,000
Depreciation computer equipments during period	61,73,091	58,15,000
Depreciation other equipments during period	8,34,804	8,91,000
Depreciation equipments during period	72,67,120	69,30,000
Depreciation furniture fixtures during period	11,39,209	11,44,000
Depreciation vehicles during period [abstract]		
Depreciation motor vehicles during period	10,55,487	11,12,000
Depreciation vehicles during period	10,55,487	11,12,000
Depreciation tangible assets during period	94,61,816	91,86,000
Amortisation intangible assets during period [abstract]		
Amortisation computer software during period	93,22,365	70,47,000
Amortisation intangible assets during period	93,22,365	70,47,000
Depreciation amortisation during period	1,87,84,181	1,62,33,000
Deductions in depreciation amortisation during period [abstract]		
Deductions in depreciation tangible assets during period [abstract]		
Deductions in depreciation equipments during period [abstract]		
Deductions in depreciation office equipments during period	0	70,000
Deductions in depreciation computer equipments during period	27,05,980	-16,62,000
Deductions in depreciation other equipments during period	2,14,335	4,57,000
Deductions in depreciation equipments during period	29,20,315	-11,35,000
Deductions in depreciation furniture fixtures during period	9,307	16,44,000
Deductions in depreciation vehicles during period [abstract]		
Deductions in depreciation motor vehicles during period	14,52,907	29,000
Deductions in depreciation vehicles during period	14,52,907	29,000
Deductions in depreciation tangible assets during period	43,82,529	5,38,000
Deductions in amortisation intangible assets during period [abstract]		
Deductions in amortisation computer software during period	33,83,130	7,000
Deductions in amortisation intangible assets during period	33,83,130	7,000
Deductions in depreciation amortisation during period	77,65,659	5,45,000
Accumulated depreciation, amortization and impairment [abstract]		
Accumulated depreciation amortisation [abstract]		
Accumulated depreciation on tangible assets [abstract]		
Accumulated depreciation equipments [abstract]		
Accumulated depreciation office equipments	9,63,260	7,04,035
Accumulated depreciation computer equipments	3,10,07,711	2,75,40,600
Accumulated depreciation other equipments	40,47,277	34,26,808
Accumulated depreciation equipments	3,60,18,248	3,16,71,443
Accumulated depreciation furniture fixtures	46,12,616	34,82,576
Accumulated depreciation vehicles [abstract]		
Accumulated depreciation motor vehicles	22,12,421	26,10,241
Accumulated depreciation vehicles	22,12,421	26,10,241
Accumulated depreciation tangible assets	4,28,43,285	3,77,64,260
Accumulated amortisation on intangible [abstract]		
Accumulated amortisation computer software	2,70,84,175	2,11,44,940
Accumulated amortisation intangible assets	2,70,84,175	2,11,44,940
Accumulated depreciation amortisation	6,99,27,460	5,89,09,200
Accumulated depreciation amortisation impairment	6,99,27,460	5,89,09,200
Net block [abstract]		
Tangible assets, net [abstract]		
Equipments, net [abstract]		
Office equipments, net	39,29,142	39,39,465
Computer equipments, net	1,81,39,412	2,14,85,340
Other equipments, net	1,27,99,752	1,37,57,361
Equipments, net	3,48,68,306	3,91,82,166
Furniture fixtures, net	1,74,71,607	1,24,77,843
Vehicles, net [abstract]		
Motor vehicles, net	72,89,485	94,40,732
Vehicles, net	72,89,485	94,40,732
Tangible assets, net	5,96,29,398	6,11,00,741
Intangible assets, net [abstract]		

Computer software, net	3,47,12,744	3,12,51,560
Intangible assets, net	3,47,12,744	3,12,51,560
Net block	9,43,42,142	9,23,52,301

[100700] Schedule - Investments

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Investments, net [abstract]		
Current and long-term investments [abstract]		
Long-term investments [abstract]		
Equity securities long-term [abstract]		
Equity securities long-term quoted [abstract]		
Equity securities long-term quoted trade	15,00,000	15,00,000
Equity securities long-term quoted	15,00,000	15,00,000
Equity securities long-term unquoted [abstract]		
Equity securities long-term unquoted trade	22,69,868	22,69,868
Equity securities long-term unquoted	22,69,868	22,69,868
Equity securities long-term	37,69,868	37,69,868
Long-term investments	37,69,868	37,69,868
Current and long-term investments	37,69,868	37,69,868
Investments, net	37,69,868	37,69,868

[100800] Schedule - Sundry debtors

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Sundry debtors [abstract]		
Sundry debtors, gross [abstract]		
Debtors exceeding six months [abstract]		
Debtors considered good exceeding six months unsecured	3,95,24,100	3,16,96,748
Debtors exceeding six months	3,95,24,100	3,16,96,748
Debtors within six months [abstract]		
Debtors considered good within six months unsecured	4,42,16,429	5,81,04,297
Debtors within six months	4,42,16,429	5,81,04,297
Sundry debtors, gross	8,37,40,529	8,98,01,045
Provision doubtful debts	0	0
Sundry debtors	8,37,40,529	8,98,01,045

[100900] Schedule - Cash and bank balances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Cash bank balance [abstract]		
Cash balance hand [abstract]		
Cash hand	7,28,319	41,838
Cash balance hand	7,28,319	41,838
Bank balances [abstract]		
Balance scheduled banks [abstract]		
Balance scheduled banks current account	1,87,88,103	7,69,27,270
Balance scheduled banks deposit account	98,78,754	4,54,08,210
Balance scheduled banks	2,86,66,857	12,23,35,480
Balance other banks [abstract]		
Balance other banks current account	8,67,762	0
Balance other banks	8,67,762	0
Bank balances	2,95,34,619	12,23,35,480
Cash bank balance	3,02,62,938	12,23,77,318

[101000] Schedule - Inventories

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Inventories [abstract]		
Inventories raw materials	0	0
Inventories	0	0

[101200] Schedule - Loans and advances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Loans advances [abstract]		
Unsecured loans advances [abstract]		
Unsecured loans advances value be received	6,20,47,786	3,52,81,265
Unsecured loans advances	6,20,47,786	3,52,81,265
Deposit assets [abstract]		
Other deposit assets	1,27,04,519	1,13,64,251
Deposit assets	1,27,04,519	1,13,64,251
Loans advances	7,47,52,305	4,66,45,516

[101300] Schedule - Current liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Current liabilities [abstract]		
Sundry creditors [abstract]		
Creditors due small micro enterprises	0	0
Creditors due others	1,34,37,607	1,32,30,495
Sundry creditors	1,34,37,607	1,32,30,495
Customer other advances [abstract]		
Advance received against customers	1,38,19,651	36,87,517
Customer other advances	1,38,19,651	36,87,517
Deposit liabilities [abstract]		
Public deposit payable current	0	0
Deposit liabilities	0	0
Other current liabilities	29,54,832	34,59,552
Current liabilities	3,02,12,090	2,03,77,564

[101400] Schedule - Provisions

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Provisions [abstract]		
Provisions dividend and dividend tax [abstract]		
Provisions dividend [abstract]		
Provision dividend equity shares	0	76,10,600
Provisions dividend	0	76,10,600
Provision dividend distribution tax [abstract]		
Provision dividend distribution tax equity shares	0	12,93,422
Provision dividend distribution tax	0	12,93,422
Provisions dividend and dividend tax	0	89,04,022
Provision employees related liabilities [abstract]		
Provision gratuity	66,09,964	71,24,867
Provision leave encashment	22,92,930	33,95,980
Provision employees related liabilities	89,02,894	1,05,20,847
Tax provision [abstract]		
Current tax provision	0	1,32,320
Fringe benefit tax provision	0	78,069
Other tax provision	12,149	21,636
Tax provision	12,149	2,32,025
Other provisions	9,46,683	3,51,75,650
Provisions	98,61,726	5,48,32,544

[101500] Schedule - Miscellaneous Expenditure Not Written Off

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Miscellaneous expenditure not written off [abstract]		
Preliminary expenditure not written off	3,20,665	3,26,500
Miscellaneous expenditure not written off	3,20,665	3,26,500

[101600] Additional Details - Balance Sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additional information relating to balance sheet items		
Details of deposits [abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Interest on deposits accrued and due but not paid	0	0
Unpaid dividend	0	0

[400100] Notes - Accounting policies and basis of presentation

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of accounting policies and basis of presentation [text block]	Textual information (3) [See below]
Disclosure of basis of presentation [text block]	Textual information (4) [See below]
Disclosure of significant accounting policies [text block]	
Income statement policies	
Revenue recognition policies	Revenue from software development is recognised based on software developed and billed to clients.
Employee benefits policies	Textual information (5) [See below]
Provisions contingencies related policy	Textual information (6) [See below]
Income tax policy	Textual information (7) [See below]
Assets and liabilities related policies	
Fixed asset policies	Textual information (8) [See below]
Capitalisation borrowing cost	Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to revenue.
Impairment of assets policies	Textual information (9) [See below]
Reversal of impairment loss policy	Reversal of impairment loss is recognized immediately as income in the profit and loss account.
Investments relating policies	Textual information (10) [See below]
Other policies	
Consolidation of accounts policy	Textual information (11) [See below]
Leases policies	Textual information (12) [See below]
Earnings per share policy	Textual information (13) [See below]

Textual information (3)

Disclosure of accounting policies and basis of presentation [text block]

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles ('GAAP') in India and comply with the accounting standards prescribed by the Companies (Accounting Standards) Rules, 2006, to the extent applicable and in accordance with the provisions of the Companies Act, 1956, as adopted consistently by the Company.

The financial statements of the subsidiary, joint venture incorporated in India have been prepared in accordance with the GAAPs in India, comply with the requirements of Companies (Accounting Standards) Rules, 2006 and other requirements of Companies Act, 1956 and that of foreign subsidiary comply with their local laws and applicable Accounting Standards.

Textual information (4)

Disclosure of basis of presentation [text block]

(a) The consolidated financial statements incorporate the financial statements of the parent and its subsidiary(s) and joint venture made upto 31 March each year. They are prepared in accordance with Accounting Standard 21 'Consolidated Financial Statements', Accounting Standard 27 'Financial Reporting of Interests in Joint Ventures' notified under Companies (Accounting Standards) Rules, 2006.

All significant inter-company transactions and balances are eliminated on consolidation.

(b) The significant accounting policies and notes to accounts to the consolidated financial statements are intended to serve as a guide for better understanding of the group's position.

Textual information (5)

Employee benefits policies

Defined Contribution schemes Payments to defined contribution post - retirement benefit schemes such as PF and ESI are charged as an expense as they fall due. Defined Benefit schemes The liability for gratuity and leave encashment is being provided for on the basis of the actuarial valuation as at the year end.

Textual information (6)

Provisions contingencies related policy

The company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow. A disclosure of contingent liability will be made when there is a possible obligation or a present obligation that may, but probably will not, require outflow of resources. No disclosure will be made if the possibility of outflow is remote.

Textual information (7)

Income tax policy

Income tax comprises of current tax and deferred tax. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date.

Textual information (8)

Fixed asset policies

Fixed Assets are accounted at cost of acquisition inclusive of other related expenses on such acquisition. They are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a pro-rata basis using straight-line method at rates as per Schedule XIV to the Companies Act 1956.

Textual information (9)

Impairment of assets policies

At each Balance Sheet date, the Company reviews the carrying amounts of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Textual information (10)

Investments relating policies

Investments are classified into long term Investments and current investments. Long term Investments are stated at cost. Provision for diminution is made to recognize a decline, which is other than temporary. Current investments are stated at lower of cost and fair value. Any reductions in current investments and any reversals of such amounts are charged/ credited to the Profit and Loss Account.

Textual information (11)

Consolidation of accounts policy

(a) The financial statements of the subsidiary(s) used in the consolidation are drawn up to the same reporting date as of the Company. Subsidiary companies are those in which, Bodhtree Consulting Ltd., holds directly/indirectly have an interest of more than one-half of the voting power or otherwise have the power to exercise control over the operations. The consolidated financial statements have been prepared on the following basis: i. The financial statements of the Company and its subsidiary(s) are consolidated on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. ii. Inter-Company balances and transactions and unrealized profits or losses are eliminated. iii. The excess of cost to the Company of its investments in subsidiary company(s) over its share of the equity of the subsidiary company at the date on which the investment in the subsidiary company(s) are made, is eliminated with the respective portion of Securities Premium in the consolidated financial statements. iv. Minority Interest represents the proportionate share of net assets and net income of the subsidiary(s), which are not attributable to the parent. (b) Investments in associate companies, if any, will be accounted for, by using the "Equity method" whereby investments is initially recorded at cost and the carrying amount will be adjusted for post acquisition change in the company's share of net assets of the associate. (c) The financial statements of the joint venture(s) used in the consolidation are drawn up to the same reporting date as of the Company. The company's interests in Jointly Controlled Entity are consolidated on a proportionate consolidation basis. Like items of assets, liabilities, income and expenses are added together on a line-by-line basis to the extent of its share in the Jointly Controlled Entity. Inter-company balances and inter-company transactions and resulting unrealized profits / losses are eliminated.

Textual information (12)

Leases policies

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased asset are classified as operating leases. All leases are operating leases. Operating lease charges are recognized as an expense in the profit and loss account over the lease term.

Textual information (13)

Earnings per share policy

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

[400200] Notes - Changes in Accounting Policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of changes in accounting policies and estimates [text block]	Textual information (14) [See below]

Textual information (14)**Disclosure of changes in accounting policies and estimates [text block]**

The preparation of financial statements requires the management of the Parent company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, provision for income taxes, retirement benefits, the useful lives of fixed assets and intangible assets. Actual results could differ from such estimates.

[401000] Notes - Related Parties

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of related parties [text block]	
Disclosure of related parties [abstract]	
Details of all related parties of company [text block]	Textual information (15) [See below]

Textual information (15)

Details of all related parties of company [text block]

(a) List of Related Parties

Subsidiaries

Pressmart Media Ltd.

Pressmart Media Inc, a wholly owned subsidiary of Pressmart Media Ltd.

Joint Ventures

Learnsmart (India) Private Limited

Key Managerial Personnel

Mr. Sanjiv Gupta

Mr. H.Natarajan (resigned on 6th December, 2010)

Companies in which director/(s) are interested

Bodhtree Solutions Private Limited

Others

BCL Employees Benefit Trust

ACP Inc. (Merged with Bodhtree Solutions Inc in February, 2011)

Bodhtree Solutions Inc.

b) Transactions with Related Parties

Name of Party	Relationship	Nature and Amount of Transaction	
		2010-11	2009-10
Pressmart Media Limited	Subsidiary	Sale of fixed assets: Nil	Sale of fixed assets: Rs. 15.36 lacs (Profit made Rs.596,003)
		Sales during the year Rs. 14.99 lacs	Sales during the year Rs. 34.34 lacs
		Balance Receivable at the end of the year Rs. 1.89 lacs	Balance Receivable at the end of the year Rs. 13.06 lacs
Learnsmart (India) Private Ltd.	Joint Venture between Bodhtree and Unified Council	Balance Receivable at the end of the year Rs. 339.27 lacs	Balance Receivable at the end of the year Rs. 338.17 lacs
Bodhtree Solutions Private Limited	Company in which a director is interested	Incorporation expenses incurred on behalf of the company Rs. 2.13 lacs Interest free advances made Rs. 132.65 lacs	
ACP Inc.	Group company of erstwhile Advanced Consulting Partners (India) Private Ltd.	Sales during the year Rs. 140.87 lacs	
Bodhtree Solutions Inc.	Holding company of erstwhile Advanced Consulting Partners (India) Private Ltd	Sales during the year Rs. 154.97 lacs	
Mr. Sanjiv Gupta	Chairman	Sitting Fees paid Rs. 0.48 lacs	Sitting Fees paid Rs. 0.18 lacs

Dr. Akila Jaikumar	Executive Director	Managerial Remuneration Nil [^]	Managerial Remuneration of Rs. 26.90 lacs
Mr. H. Natarajan	Executive Director	Managerial Remuneration of Rs. 13.93 lacs ^{^^}	Managerial Remuneration of Rs. 25.78 lacs
BCL Employees Benefit Trust	Trust formed for benefit of employees	Nil	Nil
[^] resigned on 1st April 2010			
^{^^} resigned on 6th December 2010			

[401400] Notes - Deferred Tax Assets and Liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Disclosures of deferred tax assets and liabilities [text block]		
Deferred tax liability [abstract]		
Deferred tax liability other	0	78,31,852
Deferred tax liability	0	78,31,852

[401410] Notes - Net Deferred Tax Assets

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Net deferred tax assets [abstract]		
Deferred tax liability	0	78,31,852

[401420] Notes - Net Deferred Tax Liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Net deferred tax liabilities [abstract]		
Deferred tax liability	0	78,31,852
Net deferred tax liability	0	78,31,852

[402500] Notes - Other Disclosures

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Other disclosures [text block]	Textual information (16) [See below]
Details of disclosures of mortgages in respect of loans	
Details of disclosures of mortgages in respect of secured loans	Loans equivalent to Rs.31.94 lacs are secured by hypothecation of vehicles financed by HDFC Bank Ltd. and Reliance Capital Ltd.

Textual information (16)

Other disclosures [text block]

1. Party Confirmations

Balances outstanding in debtors, creditors and other advance accounts are yet to be confirmed. Party-wise recoverability of amounts is ascertained. Debtors to the extent of Rs. 60.14 lacs are written off in the case of subsidiary and Rs 79.57 lacs in the case of the parent company. All other debtors and advance accounts are good and recoverable.

2.Share Suspense Account

Share Suspense Account of Rs 910.00 lacs represent shares to be issued by the parent company (Bodhtree Consulting Limited) to the transferor company, i.e., erstwhile Advanced Consulting Partners (India) Private Limited pursuant to the scheme of amalgamation sanctioned by the Hon'ble High Court of Andhra Pradesh vide its order dated 10 th August, 2011.

3. Previous Year Figures

The previous year figures have been regrouped wherever necessary.

4. List of Subsidiaries, joint ventures, associates considered for consolidation

Name of the company	Country of Incorporation	Ownership Interest	
		31/3/2011	3/31/2010
Subsidiaries			
Pressmart Media Limited	India	71.74%	71.74%
Pressmart Media Inc. ^	USA	100%	100%
Joint Ventures – Jointly Controlled Entity			
		41%	41%
Learnsmart (India) Private Ltd.	India		

^ Pressmart Media Inc is a wholly owned subsidiary of Pressmart Media Limited

The consolidated financial statements of Pressmart Media Ltd. are used for the purpose of consolidation. Interests in Joint Venture are accounted for on the basis of Proportionate Consolidation method.

BODHTREE CONSULTING LIMITED
Consolidated Profit and Loss Statement for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	BODHTREE CONSULTING LIMITED	
Corporate identity number	L74140AP1982PLC040516	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Consolidated	
Content of report	Profit and Loss Statement	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of profit and loss statement	Main	

[200000] Income Statement [Main]

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Income statement - main [abstract]		
Total income [abstract]		
Operating revenue, net	28,14,47,276	27,64,70,106
Other income	87,72,555	99,19,327
Total income	29,02,19,831	28,63,89,433
Total expenditure [abstract]		
Consumption materials changes inventories	0	0
Manufacturing other operating expenses [abstract]		
Manufacturing service costs	2,88,37,338	2,62,15,008
Contract cost	18,21,320	22,76,250
Employee related expenses	19,29,57,867	18,41,09,977
Administrative selling other expenses	8,86,74,267	11,28,69,807
Manufacturing other operating expenses	31,22,90,792	32,54,71,042
Depreciation amortisation impairment	1,87,83,781	1,54,04,570
Interest financial charges	0	0
Total expenditure	33,10,74,573	34,08,75,612
Net profit loss continuing operations	-4,08,54,742	-5,44,86,179
Income loss disposal sale discontinuing operations	-10,05,453	-42,58,756
Net profit (loss) before tax, prior period and extraordinary items	-4,18,60,195	-5,87,44,935
Extraordinary items before tax	-2,36,43,401	0
Prior period items before tax	1,10,114	-2,32,37,468
Net profit loss before tax	-6,53,93,482	-8,19,82,403
Provision taxation	-78,31,852	1,31,58,503
Net profit loss before minority interest share joint venture	-5,75,61,630	-9,51,40,906
Share earnings associates joint ventures [abstract]		
Share earnings joint ventures	0	37,35,995
Share earnings associates joint ventures	0	37,35,995
Share minority interest profit loss	1,00,26,424	2,96,18,960
Adjustments related merger acquisitions	-5,55,58,891	0
Net profit loss	-12,31,46,945	-12,10,23,871
Amounts transferred reserves	0	50,00,000
Amount available appropriations	-20,76,53,879	-9,06,54,931
Profit (Loss) Carried to Balance Sheet	-20,76,53,879	-10,45,60,453
Basic earnings per share [abstract]		
Basic earnings per share before extraordinary items	[INR/shares] -7.5	[INR/shares] -10.33
Basic earnings per share	[INR/shares] -7.5	[INR/shares] -10.33
Diluted earnings per share [abstract]		
Diluted earnings per share before extraordinary items	[INR/shares] -7.5	[INR/shares] -10.33
Diluted earnings per share	[INR/shares] -7.5	[INR/shares] -10.33

[200100] Schedule - Income

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Other income [abstract]		
Receipt income investments [abstract]		
Receipt income current investments [abstract]		
Receipt interest current investments [abstract]		
Receipt interest current bank deposits	17,85,791	5,73,652
Receipt interest current investments	17,85,791	5,73,652
Receipts dividend current investments [abstract]		
Receipt dividend current mutual funds	0	80,79,270
Receipts dividend current investments	0	80,79,270
Receipt income current investments	17,85,791	86,52,922
Receipt income investments	17,85,791	86,52,922
Other receipts	69,86,764	12,66,405
Other income	87,72,555	99,19,327
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Revenue sale goods, gross [abstract]		
Revenue sale traded goods	7,27,65,331	9,69,09,100
Revenue sale other goods	20,86,81,945	17,95,61,006
Revenue sale goods, gross	28,14,47,276	27,64,70,106
Operating revenue, gross	28,14,47,276	27,64,70,106
Operating revenue, net	28,14,47,276	27,64,70,106

[200200] Schedule - Expenditure

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Contract cost [abstract]		
Hire charges assets contracts	18,21,320	22,76,250
Contract cost	18,21,320	22,76,250
Manufacturing service costs [abstract]		
Cost power fuel	0	0
Cost repairs maintenance [abstract]		
Cost repairs maintenance factory building	0	0
Cost repairs maintenance	0	0
Cost information technology [abstract]		
Cost software	1,23,17,175	74,45,079
Cost hardware	1,41,146	1,53,546
Cost communication connectivity	1,63,79,017	1,84,23,452
Cost information technology	2,88,37,338	2,60,22,077
Cost insurance	0	0
Cost taxes other levies by government local authorities [abstract]		
Other cess taxes	0	1,92,931
Cost taxes other levies by government local authorities	0	1,92,931
Manufacturing service costs	2,88,37,338	2,62,15,008
Administrative selling other expenses [abstract]		
Administrative general expenses [abstract]		
Subscriptions membership fees	5,83,112	7,96,723
Electricity expenses	57,25,018	68,80,426
Printing stationery	4,08,173	11,05,729
Travelling conveyance	96,09,850	1,42,61,206
Legal professional charges	1,23,50,668	2,96,60,500
Insurance expenses	11,57,751	10,46,242
Repairs maintenance expenses	73,69,341	89,27,387
Rent rates and taxes [abstract]		
Rent	1,76,50,449	1,60,04,075
Rates and taxes	1,05,981	7,45,966
Rent rates taxes	1,77,56,430	1,67,50,041
Safety security expenses	15,51,432	0
Auditors remuneration	3,04,366	3,52,250
Directors sitting fees	1,68,000	1,14,000
Managerial remuneration [abstract]		
Remuneration to directors [abstract]		
Salary to directors	13,92,903	47,30,323
Commission to directors	0	5,38,270
Remuneration to directors	13,92,903	52,68,593
Managerial remuneration	13,92,903	52,68,593
Donations subscriptions	88,267	1,75,143
Books periodicals	57,414	83,609
Registration filing fees	4,11,800	65,738
Bank charges	13,19,782	28,23,569
Other administrative general expenses	12,75,323	0
Administrative general expenses	6,15,29,630	8,83,11,156
Selling distribution expenses [abstract]		
Advertising promotional expenses	67,16,518	1,11,35,409
Other selling distribution expenses	38,94,225	0
Selling distribution expenses	1,06,10,743	1,11,35,409
Write-off assets liabilities [abstract]		

Miscellaneous expenditure written off [abstract]		
Preliminary expenses written off	36,378	36,378
Other miscellaneous expenditure written off	6,505	0
Miscellaneous expenditure written off	42,883	36,378
Bad debts advances written off	1,44,87,510	36,02,400
Write-off assets liabilities	1,45,30,393	36,38,778
Foreign exchange difference expense	16,24,905	95,85,784
Other expenditure	3,78,596	1,98,680
Administrative selling other expenses	8,86,74,267	11,28,69,807
Depreciation amortisation impairment [abstract]		
Depreciation amortisation expenses [abstract]		
Depreciation tangible assets	1,87,83,781	1,54,04,570
Depreciation amortisation expenses	1,87,83,781	1,54,04,570
Depreciation amortisation impairment	1,87,83,781	1,54,04,570
Employee related expenses [abstract]		
Employees remuneration benefits [abstract]		
Salary wages bonus	18,72,53,836	17,88,42,974
Leave encashment expenses	4,04,769	7,89,494
Retirement benefits [abstract]		
Gratuity	-93,565	0
Retirement benefits	-93,565	0
Employees remuneration benefits	18,75,65,040	17,96,32,468
Staff welfare expenses	18,63,924	32,56,696
Training recruitment expenses	34,99,352	12,20,813
Other employee related expenses	29,551	0
Employee related expenses	19,29,57,867	18,41,09,977
Provision taxation [abstract]		
Provision current tax	0	1,15,74,500
Provision deferred tax	-78,31,852	12,79,529
Provision fringe benefit tax	0	3,04,474
Provision taxation	-78,31,852	1,31,58,503
Consumption materials changes inventories [abstract]		
Consumption raw other materials [abstract]		
Consumption raw materials [abstract]		
Consumption raw materials	0	0
Consumption stores spares [abstract]		
Consumption stores spares	0	0
Consumption raw other materials	0	0
Cost traded goods [abstract]		
Cost traded goods	0	0
Increase decrease inventories [abstract]		
Increase decrease finished goods [abstract]		
Increase decrease finished goods	0	0
Increase decrease work-in progress [abstract]		
Increase decrease work-in progress	0	0
Increase decrease inventories	0	0
Consumption materials changes inventories	0	0
Interest financial charges [abstract]		
Interest expense borrowings [abstract]		
Interest expense long-term loans [abstract]		
Interest expense long-term loans banks	0	0
Interest expense long-term loans	0	0
Interest expense borrowings	0	0
Interest financial charges	0	0

[200300] Additional Details - Income Statement

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additional information regarding income and expenses [abstract]		
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Revenue sale goods, gross [abstract]		
Domestic turnover goods, gross [abstract]		
Domestic sale traded goods	7,27,65,331	9,69,09,100
Domestic turnover goods, gross	7,27,65,331	9,69,09,100
Export turnover goods, gross [abstract]		
Export sale traded goods	20,86,81,945	17,95,61,006
Export turnover goods, gross	20,86,81,945	17,95,61,006
Revenue sale goods, gross	28,14,47,276	27,64,70,106
Operating revenue, gross	28,14,47,276	27,64,70,106
Operating revenue, net	28,14,47,276	27,64,70,106
Receipt income investments [abstract]		
Receipt income investments trade	17,85,791	86,52,922
Receipt income investments	17,85,791	86,52,922
Profit loss discontinuing operations, net [abstract]		
Profit loss discontinuing operations, gross [abstract]		
Income loss disposal sale discontinuing operations	-10,05,453	-42,58,756
Profit loss discontinuing operations, gross	-10,05,453	-42,58,756
Profit loss discontinuing operations, net	-10,05,453	-42,58,756
Amounts transferred reserves [abstract]		
Amount transferred from general reserve	0	50,00,000
Amounts transferred reserves	0	50,00,000

[400400] Notes - Prior period and extra-ordinary items

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of prior period and extraordinary items [text block]		
Details of prior period items		
Prior period items, net tax [abstract]		
Prior-period items before tax [abstract]		
Prior period income	1,10,114	-2,32,37,468
Prior period items before tax	1,10,114	-2,32,37,468
Prior period items, net tax	1,10,114	-2,32,37,468
Details of extraordinary items		
Extraordinary items, net tax [abstract]		
Extraordinary items before tax [abstract]		
Other items extraordinary	-2,36,43,401	0
Extraordinary items before tax	-2,36,43,401	0
Extraordinary items, net tax	-2,36,43,401	0

[400500] Notes - Foreign Exchange Transactions

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of foreign exchange transactions [text block]	
Details of foreign exchange transactions	Textual information (1) [See below]

Textual information (1)**Details of foreign exchange transactions**

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Exchange fluctuations arising on payment or realization are dealt with in the Profit and Loss Account. Monetary Items like Current Assets and Current Liabilities are restated at the year-end closing rate as applicable and any differences arising thereof have been dealt with in the Profit and Loss Account to the extent it pertains to the current year. Financial statements of integral foreign operations are translated in the same manner as foreign currency transactions, as described above. Any exchange differences arising thereof, are dealt in the Profit and Loss Account. Financial statements of non-integral foreign operations are translated as under: a) Assets and Liabilities at the rate prevailing at the year end. Depreciation is accounted for at the same rate at which assets are translated. b) Income and Expenses at the average rates prevailing during the year. Exchange differences arising on such translation of non-integral foreign operations are transferred to Foreign Currency Translation Reserve.

[400900] Notes - Segment Reporting

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of segment information [text block]	Textual information (2) [See below]

Textual information (2)**Disclosure of segment information [text block]**

The group has only one identifiable reporting segment i.e. software development and related services like e-paper processing, e-archival and online assessment.

[401200] Notes - Earnings Per Share

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of earnings per share [text block]	Textual information (3) [See below]

Textual information (3)

Disclosure of earnings per share [text block]

Particulars	2010-11	2009-10
Profit After Tax^ used for calculating Basic EPS and Diluted EPS	Rs. (475.35) lacs	Rs. (655.22) lacs
Weighted average number of equity shares outstanding for the purpose of calculating Basic and Diluted EPS	6,342,167	6,342,167
Nominal Value of share	Rs.10/-	Rs.10/-
^PAT after considering Minority Interest		

[402400] Notes - Auditors Remuneration

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Auditors remuneration [abstract]		
Audit fees	3,04,366	3,52,250
Consultancy fees auditors [abstract]		
Legal consultancy fees	0	0
Consultancy fees auditors	0	0
Auditors remuneration	3,04,366	3,52,250