

(Under CIRP)

Date: 14-11-2023

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

Sub: Out Come of Board Meeting held on 14th November 2023

Ref: BSE Scrip Code: BODHTREE/539122

Dear Sir/Madam,

With reference to the Notice of Board Meeting dated 07.11.2023, we hereby inform you that the Board of Directors in their meeting held on Tuesday, 14th November 2023 has inter alia, transacted the following business:

Approved Unaudited Financial Results (Standalone & Consolidated) of the Company for the Quarter and Half Year ended 30th September 2023. A copy of Results along with Limited review report of Auditors is attached herewith.

The meeting was commenced at 03:30 PM IST and concluded at 04:00 PM IST on 14TH November 2023.

Kindly take the same on record

Thanking You,
Yours Sincerely

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



Pompa Mukherjee
Company Secretary and Compliance Officer
MRN: ACS40643

Statement of Un Audited Consolidated Financial Results for the Quarter and Six months ended 30th September 2023

Particulars	Quarter ended			Half Yearly ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	March 31, 2023
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :						
Income from Operations	32.85	176.33	743.92	209.13	1,409.06	3,933.99
Other Income	58.98	(0.92)	116.31	58.96	231.16	343.96
Total Income	91.84	175.41	860.23	267.24	1,690.22	4,277.95
Expenses :						
Change in inventory	-	-	-	-	-	32.72
Work Execution expenses	2.45	167.33	669.97	169.77	1,252.31	5,876.59
Employee Benefits Expense	11.65	19.56	29.47	31.21	68.40	190.20
Finance costs	42.83	20.81	35.57	63.63	59.31	111.44
Depreciation and Amortization Expense	10.88	10.56	10.56	21.43	121.27	44.93
Other expenses	26.68	43.38	199.23	69.14	242.14	761.02
Total Expenditure	93.89	261.63	944.80	355.18	1,743.46	6,918.43
Profit / (loss) before tax	-2.05	(86.22)	(84.57)	(87.94)	(63.24)	(2,640.48)
Tax expense						
Current tax	3.99	4.24	(4.27)	8.49	2.03	23.88
Deferred tax	-	-	-	-	-	-
Net Profit / (loss) for the period	(6.06)	(90.46)	(88.84)	(79.45)	(61.21)	(2,616.60)
Other Comprehensive Income (OCI)						
(a) (i) Items that will not be reclassified to profit or loss	(1.03)	(3.78)	1.70	(3.78)	1.03	1.49
(ii) Tax on items that will not be reclassified to profit or loss	0.26	0.95	(0.43)	0.95	(0.26)	(0.37)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	(0.77)	(2.83)	1.27	(2.83)	0.77	1.12
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	(6.83)	(93.29)	(87.57)	(82.28)	(60.44)	(2,615.48)
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other equity						4,819.45
Earnings Per Share (Basic) (*)	(0.03)	(0.45)	(0.40)	0.50	(0.34)	(13.33)
Earnings Per Share (Diluted) (*)	(0.03)	(0.45)	(0.40)	0.50	(0.34)	(13.33)
(*Not Annualised)						

Notes:

a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14-11-2023

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

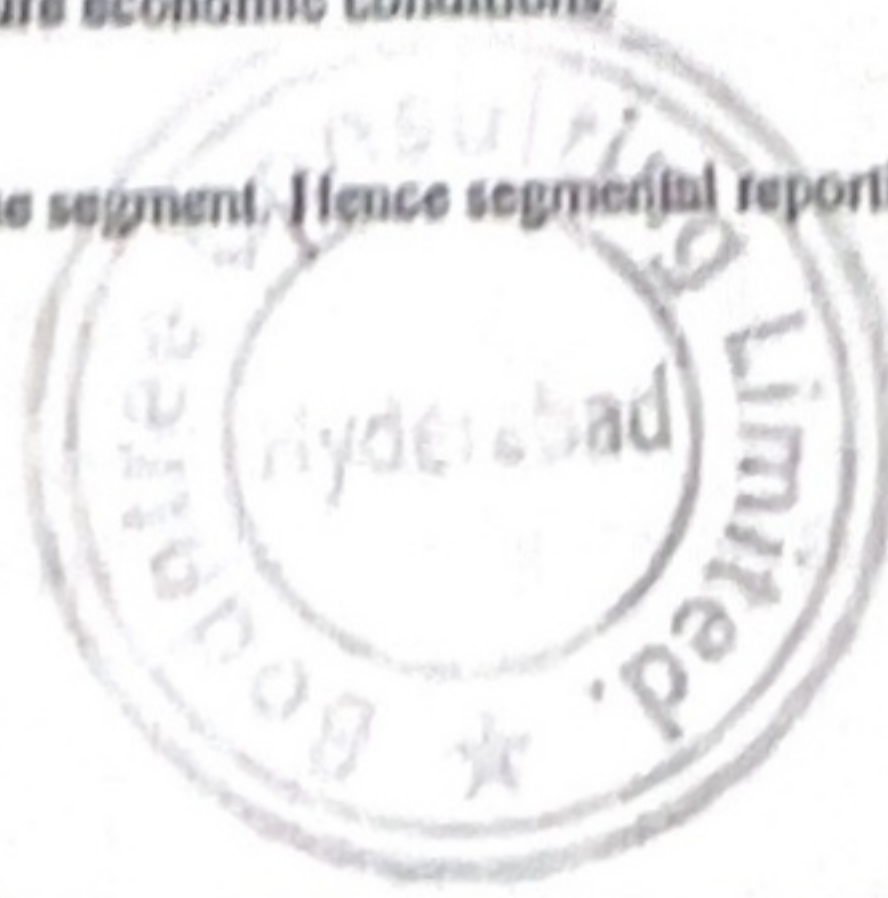
d) The Statutory Auditors of the Company have carried out audit of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015

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

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

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

Date: 14.11.2023
Place: Hyderabad



For and on Behalf of Board of Directors
Bodhtree Consulting Limited

SREENIVASA RAO RAVINUTHALA
Resolution professional
IBBI/IPA-003/IP-M00081/2017-18/10704

Santosh Kumar Vangapally
Whole Time Director
DIN 09331903

BODHTREE CONSULTING LIMITED

CIN: L74140TG1982PLC040516

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September 2023

Particulars	Standalone			Consolidated		
	Half Year ended 30.09.2023	Half Year ended 30.09.2022	Year Ended 31st March, 2023	Half Year ended 30.09.2023	Half Year ended 30.09.2022	Year Ended 31st March, 2023
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
Cash Flows from Operating Activities						
Net profit before tax	(88.28)	(63.24)	(2,605.07)	(87.96)	-63	-2,639
Other Comprehensive Income	(4.81)	-	1.49	(4.81)	-	1
Adjustments for :						
Fair value difference of financial Instruments	-	-0	(0.70)	-	-0	-1
Depreciation	21.43	121	44.93	21.43	121	45
Finance Costs	63.64	59	111.44	63.64	59	111
Interest received	-8.78	-5	(13.76)	-8.78	-5	-14
Unrealised exchange loss/(profit)	-49.28	-226	(331.30)	-49.28	-226	-331
Loss/(Profit) on Sale of Asset	-	-	-	-	-	-
Loss/(Profit) on Sale of Investment	-	-	-	-	-	-
Operating profit before working capital changes	-66.08	(114.29)	(2,792.97)	-65.76	-114	-2,827
Movements in Working Capital :						
(Increase)/Decrease in Trade Receivables	85.36	2,691	3,008.65	85.36	2,691	3,009
(Increase)/Decrease in Other financial assets	-	69	(118.93)	-	69	-119
(Increase)/Decrease in Other Current Assets	30.06	-1,867	(4.68)	30.06	-1,867	28
(Increase)/Decrease in Short Term Loan and Advances	17.39	-25	(26.61)	17.39	-25	-27
Increase/(Decrease) in Trade Payables	2.25	-279	629.55	2.25	-279	629
Increase/(Decrease) in Other financial liabilities	188.54	-0	(23.24)	188.54	-0	-14
Increase/(Decrease) in Other Current liabilities	-48.50	85	62.41	-48.50	85	55
Increase/(Decrease) in Provisions	4.07	-1	(1.86)	4.07	-1	-2
Changes in Working Capital	279.16	672	3,525.30	279.16	672	3,560
Cash generated from operations	213.08	558	732.32	213.40	558	732
Direct Taxes Paid	-	-	-	-	-	-
Net Cash from operating activities (A)	213.08		732.32	213.40		732
Cash flows from Investing Activities						
Purchase of Fixed Assets	-	-	-	-	-	-
Product Development Cost	-	-	-	-	-	-
Sale of Asset	-	-	-	-	-	-
Receipt of Interest	-	5	13.76	-	5	14
(Purchase)/Sale of Investment	-	-	-	-	-	-
Net Cash used in Investing Activities (B)	-	5	13.76	-	5	14
Cash flows from Financing Activities						
Repayment/(Proceeds) of/from Short-term borrowings	58.22	-	-	57.87	-	-
Repayment/(Proceeds) of/from Long-term borrowings	-	205	277.25	-	205	277
Finance cost	-63.64	-59	(111.44)	-63.64	-59	-111
Repayment/(Proceeds) of/from issue of shares	-	-	-	-	-	-
Net Cash used in Financing Activities (C)	-5.42	146	165.81	-5.77	146	166
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	207.66	709	911.89	207.63	709	912
Cash and Cash equivalents at the beginning of the year	448.52	-1,269	(1,269.57)	448.64	-1,269	-1,270
Cash and Cash equivalents at the ending of the half year	656.18	-560	(357.67)	656.28	-560	-358

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

Santosh Kumar Vangapally
Santosh Kumar Vangapally
Whole Time Director
DIN 09331903

Sreenivasa Rao Ravinuthala
SREENIVASA RAO RAVINUTHALA
Resolution professional
IBBI/IPA-003/IP-N00081/2017-18/10704

Date: 14.11.2023
Place: Hyderabad



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

Statement of Un Audited Standalone Financial Results for the Quarter and Six months ended 30th september 2023

Particulars	Quarter ended				Half Yearly ended		Year Ended
	Quarter ended 30.09.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	March 31,2023
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :							
Income from Operations	3,285,069.28	32.85	176.33	743.92	209.18	1,449.06	3,933.99
Other Income	5,898,470.60	58.98	(0.92)	116.31	58.06	231.16	345.06
Total Income	9,183,539.88	91.84	175.41	860.23	267.25	1,680.22	4,279.06
Expenses :							
Work Execution expenses	245,001.00	2.45	167.33	669.97	169.78	1,252.31	5,836.53
Employee Benefits Expense	1,168,334.00	11.68	19.56	29.47	31.24	68.40	130.20
Finance costs	4,282,861.61	42.83	20.81	35.57	63.64	59.31	111.44
Depreciation and Amortization Expense	1,087,617.04	10.88	10.56	10.56	21.43	121.27	44.93
Other expenses	2,605,917.14	26.06	43.38	199.23	69.44	242.16	761.02
Total Expenditure	9,389,730.79	93.90	261.63	944.80	355.53	1,743.46	6,884.13
Profit / (loss) before tax	-206,190.91	(2.06)	(86.22)	(84.57)	(88.28)	(63.25)	(2,605.07)
Tax expense							
Current tax			-	-		3.02	-
Deferred tax	399,060.65	3.99	4.24	(4.27)	8.23	2.03	21.18
Net Profit / (loss) for the period	-605,251.56	(6.05)	(90.46)	(80.30)	(96.51)	(68.30)	(2,626.25)
Other Comprehensive Income (OCI)							
(a) (i) Items that will not be reclassified to profit or loss	-103,245.00	(1.03)	(3.78)	1.70	(4.81)	1.03	1.49
(ii) Tax on items that will not be reclassified to profit or loss	25,986.77	0.26	0.95	(0.43)	1.21	(0.26)	(0.37)
(b) (i) Items that will be reclassified to profit or loss			-	-			-
(ii) Income tax relating to items that will be reclassified to profit or loss			-	-			-
Other Comprehensive Income / (Loss) for the period	-77,258.23	(0.77)	(2.83)	1.27	(3.60)	0.77	1.11
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	-682,509.79	(6.82)	(93.28)	(79.03)	(100.11)	(67.53)	(2,625.13)
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,955.82	1,995.82
Other equity							
Earnings Per Share (Basic) (*)	-0.03	(0.03)	(0.45)	(0.40)	0.50	(0.34)	(13.16)
Earnings Per Share (Diluted) (*)	-0.03	(0.03)	(0.45)	(0.40)	0.50	(0.34)	(13.16)
(*Not Annualised)							

Notes:

a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14-11-2023

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

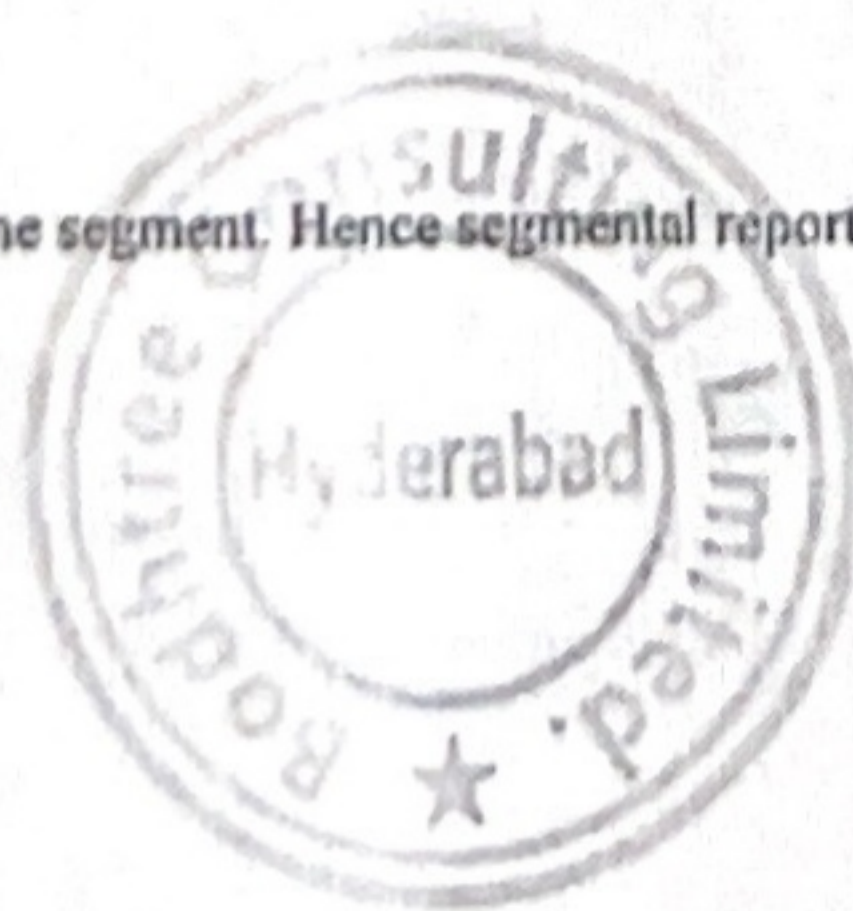
d) The Statutory Auditors of the Company have carried out audit of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

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

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

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

Date: 14.11.2023
Place: Hyderabad



SREENIVASA RAO RAVINUTHALA
Resolution professional
IBBI/IPA-003/IP-N00081/2017-18/10704

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

Santosh Kumar Vangapally
Whole Time Director
DIN 09331903

BODITREE CONSULTING LIMITED
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad
STATEMENT OF ASSETS AND LIABILITIES

Particulars	Note No.	STANDALONE		CONSOLIDATED	
		As At 30th september 2023 (Unaudited)	As At 31st March, 2023 (Audited)	As At 30th september 2023 (Unaudited)	As At 31st March, 2023 (Audited)
I. ASSETS					
(1) Non-Current Assets					
(a) Property, Plant and Equipment		7,144,106	9,287,487	7,144,106	9,287,487
(b) Intangible Assets	4	9,786,977	9,786,978	16,160,277	16,160,278
(c) Intangible Asset Under Development		258,336,709	258,336,709	258,336,709	258,336,709
		275,267,793	277,411,174	281,641,093	283,784,474
(d) Financial Assets					
(i) Investments	5	8,155,630	8,155,630	1,045,000	1,045,000
(e) Deferred Tax Asset	6	6,859,046	7,560,821	6,859,046	7,560,821
		15,014,676	293,127,625	7,904,046	292,390,296
(2) Current Assets					
Inventories			-		-
(a) Financial Assets					
(i) Trade receivables	7	623,654,267	627,261,480	623,655,872	627,263,085
(ii) Cash and cash equivalents	8	13,828,865	12,859,224	13,841,551	12,871,910
(iii) Bank balances other than (ii) above		51,788,904	31,992,457	51,788,904	31,992,457
(iv) Loans and advances	9	4,724,415	6,463,020	2,063,700	3,802,305
(v) Other Financial Assets	10	23,115,140	23,115,140	23,115,140	23,115,140
(b) Current Tax Assets (Net)	11	-	-	-	-
(c) Other Current Assets	12	173,934,752	176,940,270	173,962,832	176,968,350
		891,046,343	878,631,591	888,427,999	876,013,247
Total Assets		1,181,328,811	1,171,759,216	1,177,973,137	1,168,403,543
II. EQUITY AND LIABILITIES:-					
EQUITY					
(a) Equity Share Capital	13	199,582,360	199,582,360	195,874,520	199,582,360
(b) Other Equity	14	209,698,738	219,709,633	209,698,738	216,001,793
		409,281,098	419,291,993	405,573,258	415,584,153
LIABILITIES					
(1) Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	15	44,265,130	44,265,130	44,265,130	44,265,130
(b) Provisions	16	-	407,440	53,480	460,920
		44,265,130	44,672,570	44,318,610	44,726,050
(2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	17	86,267,817	80,619,094	86,267,817	80,619,094
(ii) Trade Payables	18	418,351,032	418,125,645	418,399,319	418,173,932
(iii) Other Financial Liabilities	19	29,089,995	10,236,246	29,089,995	10,236,246
(b) Other Current Liabilities	20	193,896,149	198,746,478	194,099,003	198,949,332
(c) Provisions	21	177,590	67,189	225,135	114,734
(d) Current Tax Liability			-		-
		727,782,583	707,794,653	728,081,269	708,093,339
Total Equity & Liabilities		1,181,328,811	1,171,759,216	1,177,973,137	1,168,403,543

As per our Report of even date

For RSM & Associates, Chartered Accountants

FRN :- 002813S

CA. E. Madhusudhana Reddy
Partner
Membership No : 202308
UDIN : 23202308BGRFNK2973

Place : Hyderabad
Date: 14.11.2023

For and on Behalf of Board of Directors

SREENIVASA RAO
RAVINUTHALA
Resolution professional
IBBI/IPA-003/IP-N00081/2017-18/10704

SANTOSH KUMAR VANGAPALLY
Whole Time Director
DIN 09331903





RSM & Associates

CHARTERED ACCOUNTANTS

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

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

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

We have reviewed the accompanying standalone statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended September 30, 2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

Place: Hyderabad
Date: 14.11.2023.

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



(E. Madhusudhana Reddy)
Partner, M.No.202308
UDIN: 23202308BGRGFZ4193



RSM & Associates

CHARTERED ACCOUNTANTS

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

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

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

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Place: Hyderabad
Date: 14.11.2023

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



(E. Madhusudhana Reddy)
Partner, M.No.202308
UDIN:23202308BGRGGA4110