

REGISTERED & CORPORATE OFFICE :

Block "A" Wing 2, Level 6, Cyber Gateway,
Madhapur, Hyderabad - 500081, Telangana, INDIA
TEL : +91 40 6622 2333 **WEB :** www.bodhtree.com
FAX : +91 40 6622 2444 **CIN :** L74140TG1982PLC040516

Date: 30 May, 2019

To

Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001
Fax Nos. 022-22723121/2037

Dear Sirs,

Sub: Approved Financial results for the year ended 31 March, 2019

Ref: Scrip code. 539122 (BSE)

We hereby inform you that upon the review and recommendation by the Audit Committee, the Board of Directors of the Company at their meeting held inter-alia today considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the fourth quarter and year ended 31 March, 2019.

Please find enclosed herewith copy of:

1. The audited financial results (standalone & consolidated) of the Company for the fourth quarter and year ended 31 March, 2019 as per the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Statement of Assets & Liabilities for the year ended 31 March, 2019.
3. Auditors Report issued by M/s. N K R & Co., Chartered Accountants, Statutory Auditors of the Company on aforesaid Audited Financial Results – Standalone & Consolidated.
4. Declaration from the Managing Director for unmodified statutory auditor's opinion.

Meeting of the Board of Directors commenced at 5.00 p.m. and concluded at 6.30 p.m.

You are requested to take the same on your record.

Thanking you

Yours truly

For **Bodhtree Consulting Limited**


Varsha Gupta
Company Secretary



Encl: A/a



NKR & CO

CHARTERED ACCOUNTANTS

A/17-18, Everest Building, Tardeo Road,
Tardeo, Mumbai - 400 034
Tel : 2351 5414 Fax : 2351 5527
E-mail: contact@nkrco.net
Website : www.nkrco.in

Independent Auditor's Report On Standalone Financial Results of Bodhtree Consulting Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of Bodhtree Consulting Limited

We have audited the Standalone financial results of **Bodhtree Consulting Limited** ('the Company') for the year ended March 31, 2019, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note iv to the financial results regarding the figures for the quarter ended 31 March 2019 as reported in these standalone financial results, which are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine months period ended 31 December 2018.

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

In our opinion and to the best of our information and according to the explanations given to us the standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the standalone net profit and other financial information for the year ended March 31, 2019.

For NKR & CO
Chartered Accountants
Firm Regn. No. 127820W


T.N.V. Visweswara Rao
M. No. 204084



Place: Hyderabad
Date: May 30, 2019

Door No. 6-2-941, Flat No. 205,
Mughal's Emami Mansion,
Khairtabad,
Hyderabad - 500 004
Tel : 040 6675 8388

1305, Arcadia Building,
Next to Earnest House,
NCPA Marg, Nariman Point,
Mumbai - 400 021
Tel : 2204 0356

618, Swagat Business Hub;
Beside GSPC Gas Station,
ONGC Cross Roads, Icchapore,
Surat - 394 510

Door No. 2-5-16,
Sriranga Nilayam,
Juvvalapalem Road,
Bhimavaram - 534 202
Tel : 08816 230 388



NKR & CO

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Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Bodhtree Consulting Limited

We have audited the consolidated financial results of **Bodhtree Consulting Limited** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the year ended 31 March 2019, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated financial results are based on the consolidated financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 (the Act) and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Holding Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the consolidated financial statements for the year ended 31 March 2019.

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

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results:

- (i) include the financial results for the year ended 31 March 2019, of the Bodhtree Human Capital Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard
- (iii) give a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019.

For NKR & CO

Chartered Accountants

Firm Regn. No. 127820W


T.N.V. Visweswara Rao

M. No. 204084



Place: Hyderabad

Date: May 30, 2019

Door No. 6-2-941, Flat No. 205,
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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

Rs. in Lakhs

Particulars	Standalone					Consolidated	
	Quarter Ended		Year ended			Year ended	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited
Income :							
Income from Operations	6,006.81	2,069.47	5,030.41	11,628.84	11,449.51	11,635.23	11,449.51
Other Income	85.10	13.46	-	264.79	22.95	264.79	22.95
Total Income	6,091.91	2,082.92	5,030.41	11,893.64	11,472.46	11,900.02	11,472.46
Expenses :							
Work Execution expenses	4,747.87	1,233.56	3,935.01	7,939.20	7,864.20	7,939.20	7,864.20
Employee Benefits Expense	269.00	280.93	278.05	1,156.32	1,602.58	1,190.84	1,602.58
Finance costs	140.02	72.82	62.26	350.72	208.12	350.73	208.12
Depreciation and Amortization Expense	145.74	144.54	147.40	585.99	579.28	585.99	579.28
Other expenses	198.89	171.46	170.81	602.90	560.35	603.57	560.88
Total Expenditure	5,501.52	1,903.30	4,593.53	10,635.13	10,814.53	10,670.33	10,815.06
Profit / (loss) before tax	590.38	179.62	436.88	1,258.51	657.93	1,229.69	657.40
Tax expense							
Current tax	144.47	42.66	158.86	343.65	228.66	343.65	228.66
Taxes of earlier years	44.28	(13.55)		30.73	-	30.73	-
Deferred tax	34.32	40.81	(6.64)	71.81	(13.68)	71.81	(13.68)
Net Profit / (loss) for the period	367.32	109.70	284.66	812.32	442.95	783.50	442.42
Other Comprehensive Income (OCI)							
Item that will not be reclassified to Profit and Loss-							
- Remeasurement of define benefit plan	7.38	(5.20)	(13.25)	(6.59)	(12.57)	(6.59)	(12.57)
- Income tax on remeasurements of define benefit plans	(0.98)	1.04	0.79	0.76	0.38	0.76	0.38
Other Comprehensive Income / (Loss) for the period	6.40	(4.18)	(12.46)	(5.83)	(12.20)	(5.83)	(12.20)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	373.72	105.54	272.20	806.50	430.75	777.68	430.22
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Earnings Per Share (Basic) (*)	1.87	0.53	1.36	4.04	2.17	3.90	2.16
Earnings Per Share (Diluted) (*)	1.87	0.53	1.36	4.04	2.17	3.90	2.16
(*Not Annualised)							

Notes:

- (i). The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 30th May 2019. The
- (ii). The above financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standard) Rules, 2016 as specified in section 133 of the Companies Act, 2013 and other recognised accounting practices to the extent applicable.
- (iii). The company primarily engaged in the business of Information Technology and IT Enabled Services segment.
- (iv). Figures for the quarter ended 31 March 2019 and 31 March 2018 as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.
- (v). The figures for the corresponding previous period/year have been regrouped/ reclassified, wherever necessary, to make them comparable.

 Date: May 30, 2019
 Place: Hyderabad

 For and on Behalf of Board of Directors
 Bodhtree Consulting Limited


 L.N. Ramakrishna
 Managing Director


REGISTERED & CORPORATE OFFICE :

Block "A" Wing 2, Level 6, Cyber Gateway,
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TEL : +91 40 6622 2333 **WEB :** www.bodhtree.com
FAX : +91 40 6622 2444 **CIN :** L74140TG1982PLC040516

Rs. in Lakhs
AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2019

Particulars	Standalone		Consolidated	
	As At 31st March, 2019	As At 31st March, 2018	As At 31st March, 2019	As At 31st March, 2018
I. ASSETS				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	386.05	510.22	386.05	510.22
(b) Intangible Assets	1,423.55	982.08	1,423.55	982.08
(c) Intangible Asset Under Development	150.77	871.42	150.77	871.42
	1,960.37	2,363.72	1,960.37	2,363.72
(d) Financial Assets				
(i) Investments	728.49	730.76	727.49	729.76
(e) Deferred Tax Asset	35.21	106.25	35.21	106.25
	2,724.06	3,200.73	2,723.06	3,199.73
(2) Current Assets				
(a) Financial Assets				
(i) Trade receivables	10,611.54	5,772.11	10,611.56	5,772.11
(ii) Cash and cash equivalents	37.74	26.70	37.88	27.75
(iii) Bank balances other than (ii) above	304.63	278.99	304.63	278.99
(iv) Short-term loans and advances	464.88	400.84	452.60	400.84
(ii) Other Financial Assets	74.75	136.20	74.75	136.20
(b) Current Tax Assets (Net)	157.61	652.53	157.61	652.53
(c) Other Current Assets	657.52	457.93	657.52	457.93
	12,308.67	7,725.31	12,296.54	7,726.16
Total Assets	15,032.73	10,926.04	15,019.61	10,925.89
II. EQUITY AND LIABILITIES:-				
EQUITY				
(a) Equity Share Capital	1,995.82	1,995.82	1,995.82	1,995.82
(b) Other Equity	3,029.31	2,403.28	2,999.14	2,401.93
	5,025.14	4,399.10	4,994.96	4,397.75
LIABILITIES				
(1) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	232.84	311.88	232.84	311.88
(b) Provisions	72.52	69.02	72.78	69.02
	305.36	380.90	305.62	380.90
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	845.35	1,812.31	847.04	1,813.51
(ii) Trade Payables	6,456.61	1,821.48	6,465.55	1,821.48
(iii) Other Financial Liabilities	567.37	492.93	585.80	493.13
(b) Other Current Liabilities	1,825.34	2,009.98	1,813.06	2,009.78
(c) Provisions	7.57	9.34	7.58	9.34
	9,702.24	6,146.04	9,719.02	6,147.24
Total Equity & Liabilities	15,032.73	10,926.04	15,019.61	10,925.89

For and on Behalf of Board of Directors

Bodhtree Consulting Limited

L.N. Ramakrishna
L.N. Ramakrishna
Managing Director



Date: May 30, 2019
Place: Hyderabad

Date: 30 May, 2019

To
Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Fax Nos. 022-22723121/2037

Dear Sir/Madam

Sub: Declaration pursuant to reg. 33(3)(d) of the SEBI (LODR) Regulations, 2015 for unmodified statutory auditors opinion.

Ref: Scrip code. 539122 (BSE)

DECLARATION

I, Lakkimsetti Naga Rama Krishna, Managing Director of Bodhtree Consulting Ltd having its registered office at Block A, Wing 2, Level 6, Cyber Gateway, HITEC City, Madhapur, Hyderabad, Telangana – 500081, hereby declare that, the Statutory Auditors of the Company, N K R & Co., (FRN: 127820W) have issued an Audit Report with unmodified opinion on the annual Audited Financial Results of the Company (Standalone & Consolidated) for the quarter & year ended on March 31, 2019.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular no CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

For **Bodhtree Consulting Ltd**

L.N. Rama Krishna
L N Rama Krishna
Managing Director
DIN. 03623543

