

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017**

Particulars	Quarter Ended			Nine Months ended		Year ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	Un-Audited			Un-Audited		Audited
<b>Income :</b>						
Income from Operations	2,622.85	1,140.97	1,745.96	6,419.10	4,141.89	7,876.16
Other Income	2.14	19.08	12.15	24.42	54.45	87.62
<b>Total Income from operations</b>	<b>2,624.99</b>	<b>1,160.06</b>	<b>1,758.11</b>	<b>6,443.52</b>	<b>4,196.34</b>	<b>7,963.79</b>
<b>Expenses :</b>						
Work Execution expenses	1,741.46	321.99	1,078.95	3,929.19	2,193.90	5,074.14
Employee Benefits Expense	437.69	465.13	394.89	1,324.53	1,166.03	1,591.85
Finance costs	56.79	53.36	38.21	145.86	103.93	131.17
Depreciation and Amortization Expense	152.34	153.95	30.23	431.88	95.19	120.39
Other expenses	119.03	114.62	145.54	391.01	451.31	600.16
<b>Total Expenditure</b>	<b>2,507.31</b>	<b>1,109.05</b>	<b>1,687.82</b>	<b>6,222.47</b>	<b>4,010.37</b>	<b>7,517.71</b>
<b>Profit / (loss) before tax</b>	<b>117.68</b>	<b>51.01</b>	<b>70.29</b>	<b>221.05</b>	<b>185.97</b>	<b>446.08</b>
<b>Tax expense</b>						
Current tax	35.62	16.86	15.84	69.80	53.37	129.18
Deferred tax	4.66	(12.89)	(5.02)	(7.04)	(3.29)	32.94
<b>Net Profit / (loss) for the period</b>	<b>77.40</b>	<b>47.04</b>	<b>59.47</b>	<b>158.29</b>	<b>135.90</b>	<b>283.96</b>
<b>Other Comprehensive Income (OCI)</b>						
Item that will not be reclassified to Profit and Loss-						
- Remeasurement of define benefit plan	8.28	(5.43)	-	0.68	-	(14.96)
- Income tax on remeasurements of define benefit plans	(0.28)	(0.22)	-	(0.41)	-	7.10
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>7.99</b>	<b>(5.65)</b>	<b>-</b>	<b>0.27</b>	<b>-</b>	<b>(7.87)</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>85.39</b>	<b>41.39</b>	<b>59.47</b>	<b>158.55</b>	<b>135.90</b>	<b>276.09</b>
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,804.62	1,995.82	1,804.62	1,804.62
Earnings Per Share (Basic) (*)	0.43	0.21	0.33	0.79	0.75	1.53
Earnings Per Share (Diluted) (*)	0.43	0.21	0.33	0.79	0.75	1.53

**Notes:**

(i). The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2018. The Statutory Auditors of the Company have carried out a Limited Review of the above results.

(ii). The Company adopted Indian Accounting Standard ("Ind AS") and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The date of transition to Ind AS is April 1, 2016. The figures for the Quarter and Nine Months ended December 31, 2016 are also Ind AS compliant. They have not been subjected to review or audit. However, the management has exercised necessary due diligence to ensure that the financial result provide a true and fair view of its affairs. These results have been prepared in accordance with regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016.

(iii). Reconciliation of Profit and loss as previously reported under IGAAP to Ind AS is as under:

Particulars	Rs. in Lakhs		
	Quarter ended	Nine Months ended	Year ended
	31.12.2016	31.12.2016	31.03.2017
Net Profit / (Loss) as per IGAAP	50.40	125.81	266.43
Increase / (Decrease) in Income	-	10.15	0.55
Decrease / (Increase) in Expenses	9.07	(0.06)	9.11
Net Profit / (Loss) as per Ind AS	59.47	135.90	276.09

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind-AS by listed companies.

(iv). Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

Date: February 14, 2018  
Place: Hyderabad

for Bodhtree Consulting Limited

*L N Rama Krishna*  
L N Rama Krishna  
Director  
DIN: 03623543





# NKR & CO

CHARTERED ACCOUNTANTS

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## Limited Review Report

### To The Board of Directors Bodhtree Consulting Limited

We have reviewed the accompanying statement of unaudited financial results of **Bodhtree Consulting Limited** (the company) for the quarter ended December 31, 2017. This statement is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with Standard on Review Engagements (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 a moderate assurance as to whether the statement is free from material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to the financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The company has a strategic long term investments in Equity Shares of certain companies. There is a diminution in value of investments as at 31<sup>st</sup> March, 2017. The company has not considered the diminution in value of investments. Had the company considered the diminution in value of investments the profit for the period would have been lower accordingly. The management of the company is confident that provision in respect of the diminution in the value of Investments is not required at this stage and in its view and the said decline is temporary.

Long Term Loans and Advances of the company include overdue advances of Rs.339 lacs and Sundry Debtors of the company include Rs. 310 lacs of overdue receivables. The company has not made any provision for these overdue amounts and the company is of the view that these amounts are recoverable. Had the company provided the provision for the amounts recoverable the profit for the period would have been lower by the said amount.

Based on our review, except for diminution in value of investments and non-recovery of amounts receivable by the company as mentioned above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results are prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

### For NKR & CO

Chartered Accountants

Firm Regn. No. 127820 W

  
T.N.V. Visweswara Rao

M. No. 204084

Partner

Hyderabad, February 14, 2018



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