

**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, 2018

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, 2018****Ref: Scrip code. 539122 (BSE)**

Further to our letter dated 15 May, 2018, 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 today considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the fourth quarter and year ended 31 March, 2018.

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, 2018 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, 2018.
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 03.00 p.m. and concluded at 04.15 p.m.

You are requested to take the same on your record.

Thanking you

Yours truly

For **Bodhtree Consulting Limited**  
**Srikanth Reddy Kolli**

Company Secretary



Encl: A/a

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018**

Particulars	Standalone					Rs. in Lakhs	
	Quarter Ended		Year ended			Consolidated	
	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited
<b>Income :</b>							
Income from Operations	5,030.41	2,622.85	3,734.27	11,449.51	7,876.16	11,449.51	7,876.16
Other Income	-	2.14	33.18	22.95	87.63	22.95	87.63
<b>Total Income from operations</b>	<b>5,030.41</b>	<b>2,624.99</b>	<b>3,767.45</b>	<b>11,472.46</b>	<b>7,963.79</b>	<b>11,472.46</b>	<b>7,963.78</b>
<b>Expenses :</b>							
Work Execution expenses	3,935.01	1,741.46	2,880.24	7,864.20	5,074.14	7,864.20	5,074.14
Employee Benefits Expense	278.05	437.69	425.82	1,602.58	1,591.85	1,602.58	1,591.85
Finance costs	62.26	56.79	27.24	208.12	131.17	208.12	131.17
Depreciation and Amortization Expense	147.40	152.34	25.20	579.28	120.39	579.28	120.39
Other expenses	170.81	119.03	148.85	560.35	600.16	560.88	600.47
<b>Total Expenditure</b>	<b>4,593.53</b>	<b>2,507.31</b>	<b>3,507.34</b>	<b>10,814.53</b>	<b>7,517.71</b>	<b>10,815.06</b>	<b>7,518.02</b>
<b>Profit / (loss) before tax</b>	<b>436.88</b>	<b>117.68</b>	<b>260.10</b>	<b>657.93</b>	<b>446.08</b>	<b>657.40</b>	<b>445.76</b>
<b>Tax expense</b>							
Current tax	158.86	35.62	75.81	228.66	129.18	228.66	129.18
Deferred tax	(6.64)	4.66	36.23	(13.68)	32.94	(13.68)	32.94
<b>Net Profit / (loss) for the period</b>	<b>284.66</b>	<b>77.40</b>	<b>148.06</b>	<b>442.95</b>	<b>283.96</b>	<b>442.42</b>	<b>283.64</b>
<b>Other Comprehensive Income (OCI)</b>							
Item that will not be reclassified to Profit and Loss-							
- Remeasurement of define benefit plan	(13.25)	8.28	(14.96)	(12.57)	(14.96)	(12.57)	(14.96)
- Income tax on remeasurements of define benefit plans	0.79	(0.28)	7.10	0.38	7.10	0.38	7.10
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>(12.46)</b>	<b>7.99</b>	<b>(7.87)</b>	<b>(12.20)</b>	<b>(7.87)</b>	<b>(12.20)</b>	<b>(7.87)</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>272.20</b>	<b>85.39</b>	<b>140.19</b>	<b>430.75</b>	<b>276.09</b>	<b>430.22</b>	<b>275.78</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	1,995.82	1,804.62
Earnings Per Share (Basic) ('*)	1.36	0.43	0.78	2.17	1.53	2.17	1.53
Earnings Per Share (Diluted) ('*)	1.36	0.43	0.78	2.17	1.53	2.17	1.53
(*Not Annualised)							

**Notes:**

(i). The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2018.

(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. 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	Year ended
	31.03.2017	31.03.2017
Net Profit / (Loss) as per IGAAP	140.93	266.74
Increase / (Decrease) in Income	(9.60)	0.55
Decrease / (Increase) in Expenses	8.86	8.80
Other comprehensive income / Expenses		
Net Profit / (Loss) as per Ind AS	140.19	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. The reconciliation figures have been provided only for standalone results as there is no impact of reconciliation in the case of consolidated figures.

(iv). The figures for the quarter ended March 31, 2018 and March 31, 2017 are balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter for the respective periods which were subject to limited review.

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

Date: May 30, 2018  
Place: Hyderabad

by order of the Board  
For Bodhtree Consulting Limited

*L.N. Rama Krishna*  
Managing Director  
Hyderabad  
DIN: 03623543



**AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2018**

Particulars	Standalone		Consolidated	
	As At 31st March, 2018	As At 31st March, 2017	As At 31st March, 2018	As At 31st March, 2017
<b>I. ASSETS</b>				
<b>(1) Non-Current Assets</b>				
(a) Property, Plant and Equipment	51,022,436	38,974,142	51,022,436	38,974,142
(b) Intangible Assets	98,208,205	99,047,472	98,208,205	99,047,472
(c) Intangible Asset Under Development	87,141,588	76,943,237	87,141,588	76,943,237
	<b>236,372,229</b>	<b>214,964,851</b>	<b>236,372,229</b>	<b>214,964,851</b>
(d) Financial Assets				
(i) Investments	73,075,710	73,372,409	72,975,710	73,272,409
(e) Deferred Tax Asset	10,625,383	9,220,159	10,625,383	9,220,159
	<b>320,073,322</b>	<b>297,557,419</b>	<b>319,973,322</b>	<b>297,457,419</b>
<b>(2) Current Assets</b>				
(a) Financial Assets				
(i) Trade receivables	577,211,026	381,567,049	577,211,026	381,567,049
(ii) Cash and cash equivalents	2,670,101	2,388,234	2,775,101	2,488,234
(iii) Bank balances other than (ii) above	27,898,924	33,444,500	27,898,924	33,444,500
(iv) Short-term loans and advances	40,084,267	44,825,794	40,084,267	44,825,794
(ii) Other Financial Assets	13,620,295	15,571,467	13,620,295	15,571,467
(b) Current Tax Assets (Net)	65,253,398	41,567,065	65,253,398	41,567,065
(c) Other Current Assets	45,792,711	92,583,566	45,792,711	92,583,566
	<b>772,530,722</b>	<b>611,947,675</b>	<b>772,635,722</b>	<b>612,047,675</b>
<b>Total Assets</b>	<b>1,092,604,044</b>	<b>909,505,094</b>	<b>1,092,609,044</b>	<b>909,505,094</b>
<b>II. EQUITY AND LIABILITIES:-</b>				
<b>EQUITY</b>				
(a) Equity Share Capital	199,582,360	180,461,670	199,582,360	180,461,670
(b) Other Equity	240,327,726	228,384,860	240,192,618	228,302,752
	<b>439,910,086</b>	<b>408,846,530</b>	<b>439,774,978</b>	<b>408,764,422</b>
<b>LIABILITIES</b>				
<b>(1) Non-Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	31,245,300	31,833,347	31,245,300	31,833,347
(b) Provisions	6,902,377	4,352,245	6,902,377	4,352,245
	<b>38,147,677</b>	<b>36,185,592</b>	<b>38,147,677</b>	<b>36,185,592</b>
<b>(2) Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	181,173,228	45,308,534	181,173,228	45,308,534
(ii) Trade Payables	182,148,008	150,304,258	182,268,053	150,374,303
(iii) Other Financial Liabilities	49,293,146	26,403,022	49,293,146	26,403,022
(b) Other Current Liabilities	200,998,055	239,788,863	201,018,118	239,800,926
(c) Provisions	933,844	2,668,295	933,844	2,668,295
	<b>614,546,281</b>	<b>464,472,972</b>	<b>614,686,389</b>	<b>464,555,080</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,092,604,044</b>	<b>909,505,094</b>	<b>1,092,609,044</b>	<b>909,505,094</b>

Date: May 30, 2018  
Place: Hyderabad

by order of the Board  
For Bodhtree Consulting Limited

  
**L.N. Rama Krishna**  
Managing Director  
DIN: 03623648

**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](mailto:contact@nkrco.net)  
Website : [www.nkrco.in](http://www.nkrco.in)

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

**To The Board of Directors  
Bodhtree Consulting Limited**

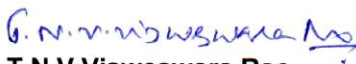
We have Audited the quarterly financial results of **Bodhtree Consulting Limited** ('the company') for the quarter ended March 31, 2018 and the year to date financial results for the period from April 1, 2017 to March 31, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as year to date Financial Results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (IND AS) 34 for Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

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 statement is 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 the 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 these quarterly financial results as well as the year to date financial results:

- (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) Gives a true and fair view of the net profit and other financial information of the Company for the quarter ended on 31<sup>st</sup> March, 2018 as well as the year to date results for the period from April 1, 2017 to March 31, 2018

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

  
**T.N.V.Visweswara Rao**  
M. No. 204084  
Partner  
Hyderabad, May 30, 2018



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618, Swagat Business Hub,  
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Surat - 394 510

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Juvvalapalem Road,  
Bhimavaram - 534 202  
Tel : 08816 230 388





# NKR & CO

CHARTERED ACCOUNTANTS

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

**To The Board of Directors  
Bodhtree Consulting Limited**


We have audited the consolidated year to date financial results of Bodhtree Consulting Limited for the period 01<sup>st</sup> April 2017 to 31<sup>st</sup> March, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated year to date financial results have been prepared from consolidated financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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(s). 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 these consolidated year to date results:

- (i) include the year to date of the following entities (list of entities included in consolidation)
  - Bodhtree Human Capital Private Limited
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view of the consolidated net profit and other financial information for the consolidated year to date results for the period from 01<sup>st</sup> April 2017 to 31<sup>st</sup> March, 2018

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

  
**T.N.V. Visweswara Rao**  
M. No. 204084  
Partner  
Hyderabad, May 30, 2018



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FAX : +91 40 6622 2444 CIN : L74140TG1982PLC040516

Date: 30 May, 2018

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, 2018.

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**  
Managing Director  
DIN. 03623543

