

**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

**BODHTREE CONSULTING LIMITED**

Block A, Wing 2, Level 6 Cybergateway, Madhapur, Hyderabad - 500081  
 Tel: 040-66222333, Fax: 040-66222444, Email Id: cosecy@bodhtree.com  
 CIN: L74140TG1982PLC040516

PART-I

Rs. In Lakhs

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017**

Particulars	Quarter Ended			Half year ended	
	30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
	Un-Audited			Un-Audited	
Income from Operations	1,140.97	2,655.28	1,346.08	3,796.25	2,395.93
Other Income	19.08	3.20	20.07	22.29	42.30
<b>Total Income from operations</b>	<b>1,160.06</b>	<b>2,658.48</b>	<b>1,366.15</b>	<b>3,818.54</b>	<b>2,438.23</b>
Work Execution expenses	321.99	1,865.74	650.13	2,187.73	1,114.95
Employee Benefits Expense	465.13	421.71	406.49	886.84	771.14
Finance costs	53.36	35.71	36.54	89.07	65.72
Depreciation and Amortization Expense	153.95	125.59	32.90	279.54	64.96
Other expenses	114.62	157.36	163.10	271.98	305.78
<b>Total Expenditure</b>	<b>1,109.05</b>	<b>2,606.11</b>	<b>1,289.16</b>	<b>3,715.16</b>	<b>2,322.55</b>
<b>Profit / (loss) before tax for the period</b>	<b>51.01</b>	<b>52.37</b>	<b>76.99</b>	<b>103.38</b>	<b>115.68</b>
Tax expense (including earlier period adjustments)					
- Current Tax	16.86	17.31	24.88	34.18	37.53
- Deferred Tax	(12.89)	1.20	1.12	(11.69)	1.73
<b>Profit / (loss) after tax for the period</b>	<b>47.04</b>	<b>33.86</b>	<b>50.99</b>	<b>80.90</b>	<b>76.43</b>
<b>Other Comprehensive Income (OCI)</b>					
Item that will not be reclassified to Profit and Loss-					
- Remeasurement of define benefit plan	(5.43)	(2.16)	-	(7.60)	-
- Income tax on remeasurements of define benefit plans	(0.22)	0.09	-	(0.13)	-
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>(5.65)</b>	<b>(2.07)</b>	<b>-</b>	<b>(7.73)</b>	<b>-</b>
<b>Total Comprehensive Income / (Loss) for the period</b>	<b>41.39</b>	<b>31.79</b>	<b>50.99</b>	<b>73.17</b>	<b>76.43</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
Earnings Per Share (Basic) (*)	0.207	0.159	0.283	0.367	0.424
Earnings Per Share (Diluted) (*)	0.207	0.159	0.283	0.367	0.424
(*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 14th December, 2017. 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 Half year ended September 30, 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.



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

Rs. In Lakhs

Particulars	Half year ended September 30, 2016		
	IGAAP	Effect of transition to Ind-	Ind AS
Income from Operations	1,346.08	-	1,346.08
Other Income	10.37	9.70	20.07
<b>Total Income from operations</b>	<b>1,356.45</b>	<b>9.70</b>	<b>1,366.15</b>
Work Execution expenses	650.13	-	650.13
Employee Benefits Expense	406.49	-	406.49
Finance costs	36.54	-	36.54
Depreciation and Amortization Expense	32.90	-	32.90
Other expenses	163.10	-	163.10
<b>Total Expenditure</b>	<b>1,289.16</b>	<b>-</b>	<b>1,289.16</b>
<b>Profit / (loss) before tax</b>	<b>67.29</b>	<b>9.70</b>	<b>76.99</b>
Tax expense (including for earlier years)	21.07	4.93	26.00
<b>Profit / (loss) after tax</b>	<b>46.22</b>	<b>4.77</b>	<b>50.99</b>

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: December 14, 2017  
Place: Hyderabad

For Bodhtree Consulting Ltd

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



**REGISTERED & CORPORATE OFFICE :**

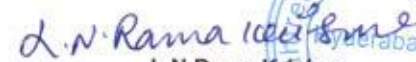
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**PART- II**
**STATEMENT OF ASSETS & LIABILITIES AS AT HALF YEAR ENDED SEPTEMBER 30, 2017**
**Rs. In Lakhs**

Particulars	As at September 30, 2017
<b>ASSETS</b>	
<b>A. Non Current Assets</b>	
<u>Financial Assets</u>	
Investments	2,561.48
Others Financial Assets	733.07
Deferred tax assets (net)	154.71
Other non current assets	103.77
	1.00
	<b>3,554.04</b>
<b>B. Current Assets</b>	
<u>Financial Assets</u>	
Trade Receivables	3,962.68
Cash and cash equivalents	202.82
Short-term loans and advances	914.54
Other current assets	14.98
	<b>5,095.02</b>
<b>TOTAL ASSETS</b>	<b>8,649.06</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity Share Capital	1,995.82
Other Equity	2,045.70
	<b>4,041.52</b>
<b>LIABILITIES</b>	
<b>A. Non Current Liabilities</b>	
<u>Financial Liabilities</u>	
Borrowings	421.37
Provisions	53.10
	<b>474.48</b>
<b>B. Current Liabilities</b>	
<u>Financial Liabilities</u>	
Borrowings	545.36
Trade payables	2,077.39
Provisions	177.95
Other current liabilities	1,332.36
	<b>4,133.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,649.06</b>

Date: December 14, 2017  
 Place: Hyderabad

For Bodhtree Consulting Ltd



L.N.Rama Krishna  
 Managing Director  
 DIN. 03623543





# NISAR & KUMAR

Chartered Accountants

**Head office :**

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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 September 30, 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 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 Nisar & Kumar**

Chartered Accountants  
Firm Regn. No. 127820 W



**T.N.V.Visweswara Rao**

M. No. 204084

Partner

Hyderabad, December 14, 2017



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