



*Annual Secretarial Compliance Report of
M/s. Bodhtree Consulting Limited
for the year ended 31.03.2025*

(Pursuant to circular dated 8th February, 2019 issued by SEBI and amendments thereof)

We, M/s. RPR & Associates, Company Secretaries, Hyderabad, have examined:

(a) all the documents and records made available to us and explanation provided by M/s. Bodhtree Consulting Limited (CIN: L74140TG1982PLC040516) having its registered office at Level-2, Wing-A, Melange towers Patrika nagar, Madhapur, Hitech City, Hyderabad, Telangana-500081, (“the listed entity”);

(b) the filings/ submissions made by the listed entity to the stock exchanges;

(c) website of the listed entity; and

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification/report,

for the year ended 31st March, 2025 (“Review Period”) in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - *No Buyback of securities during the review period.*

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - *Not Applicable during the review period.*

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(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- Not Applicable during the review period.

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Securities) Regulations, 2021; - Not Applicable during the review period.

(h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; - Not Applicable during the review period.

(i) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendments from time to time;

(j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) (Amendment) Regulations, 2018 regarding the Companies Act and dealing with client;

and circulars/ guidelines issued thereunder and the additional affirmations as per the circulars issued by the stock exchanges on 16th March 2023 and subsequent amendments thereon;

and based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sl. No.	Compliance Requirement (Regulations /circulars/ guidelines including specific clause)	Regulation /Circular No.	Deviations	Action Taken By	Type of Action	Details of Violation	Fine Amount (Rs)	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory /Clarification / Fine/Show Cause Notice/ Warning, etc.					
1	Composition of the Board	Reg. 17(1) of SEBI LODR	The Company did not have a Women Director on its Board.	BSE	Fine	Delay in appointment of Women Director on its Board	Rs. 155000	The Company has paid the said fine amounts and complied.	The Company has paid the said fine amounts and complied.	Nil
2	Composition of Nomination and Remuneration Committee	Reg. 19(1)/(2)	Composition of NRC	BSE	Fine	Composition of NRC	Rs. 40000	The Company has paid the said fine amounts and complied.	The Company has paid the said fine amounts and complied.	Nil

Note on Implementation of the Resolution Plan under CIRP:

In accordance with the applicable provisions of the Insolvency and Bankruptcy Code 2016 ("IBC/Code"), the Corporate Insolvency Resolution Process ("CIRP Process") of Bodhtree Consulting Limited ("Company") was initiated by the Financial Creditors of the Company. The Financial Creditors petition to initiate the CIRP Process was admitted by the National Company Law Tribunal ("NCLT") Hyderabad Bench on February 20, 2023 ("Insolvency Commencement Date"). Mr. Sreenivasa Rao Ravinuthala, was appointed as the Interim Resolution Professional ("IRP") to manage the affairs of the Company. Subsequently, Mr. Sreenivasa Rao Ravinuthala, was confirmed as the Resolution Professional ("RP") by the committee of creditors ("CoC") at their meeting. On appointment of the IRP/RP, the powers of the Board of Directors of the Company were suspended. The RP invited expressions of interest and submission of a resolution plan in accordance with the provisions of the Code. Out of various resolution plans submitted by Resolution Applicants, the CoC approved the resolution plan submitted by Mr. Santhosh Kumar Vangapally and his associate Mr. Prem Anandh Amarnathan. The RP submitted the CoC approved resolution plan to the NCLT on July 30, 2023 was deliberated and as per the directions of the COC, the Resolution Applicant has submitted the revised resolution plan on 13.08.2023 for the approval of the NCLT, Hyderabad Bench and the Hon'ble NCLT, Hyderabad bench approved the Resolution Plan vide its Order dated December 12, 2023 ("IBC/NCLT Order").

Pursuant to the NCLT order read with the approved Resolution Plan, a new Board was constituted on December 18, 2023 (“Reconstituted Board” or “Board”) and a new management was put in place. In accordance with the provisions of the Code and the NCLT order, the approved resolution plan is binding on the Company and its employees, members, creditors, guarantors and other stakeholders involved. The entire payments contemplated under the resolution plan were paid to the financial creditors and upon the completion of entire payment, the IA 1504/2023 in CP(IB) No. 271/9/HDB/2020 was disposed of by the Hon’ble NCLT, Hyderabad bench vide Order dated December 12, 2023. Further the capital restructuring contemplated under the resolution plan was implemented by the Board of Directors in its meeting held on June 15, 2024 and obtained the re-commencement of trading approval from BSE w.e.f. January 15, 2025. Based on the approved resolution plan, the Company has applied to BSE for waiver of SOP fines pertaining the period until the date of resolution plan approved by the Hon’ble NCLT, Hyderabad bench on December 12, 2023 and obtained the waiver/withdrawal from BSE during the year under review.

(b) The listed entity has taken the following actions to comply with the observations made in previous report of 2023-24;

Sl. No.	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken By	Type of Action	Details of Violation	Fine Amount	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/Clarification/Fine / Show Cause Notice/ Warning, etc.					
1	prior intimation about the meeting of the board of directors	Regulation 29(2)/29(3)	Delay In furnishing prior intimation about the meeting of the board of directors for the month of February 2024	BSE Limited	Penalty Levied on the Company	Delay in furnishing prior intimation about the meeting of the board of directors for the month of February 2024	INR 11,800	The Company has paid the penalty amount.	The Company will ensure compliance in near future.	-
2	disclosure of related party Transactions on consolidated basis	Regulation 23(9)	Non-Submission of the financial Results within the period prescribed under this regulation for the quarter ended September 2023	BSE Limited	Penalty Levied on the Company	Late Submission of the Financial results within the period prescribed under this regulation on for the quarter ended September, 2023	INR 11,800	The Company has paid the penalty amount	The Company will ensure compliance in near future	-
3	SOP Fines	SEBI (LODR) Regulations	SOP Fines	BSE Limited	Penalty levied on the Company	SOP Fines	INR 88,500	The Company has paid the penalty amount	The Company will ensure compliance in near future	-
4	Submission of Financial Statements	Regulation 33	Late Submission of Financial Statements for the Quarters ended 30.09.2023 and 31.12.2023	-	-	-	-	-	The Company will ensure compliance in near future	-

We hereby further report that during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations / Remarks by
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	-
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/ guidelines issued by SEBI 	Yes	-
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website 	Yes	-
4.	<p>Disqualification of Director:</p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	-
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	No subsidiaries to the Company.

6.	<p>Preservation of Documents:</p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	-
7.	<p>Performance Evaluation:</p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations</p>	Yes	-
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.</p>	Yes	-
9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	-
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	Yes	-
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.</p>	As mentioned in the above table (a)	

12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of Section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	N.A.	-
13.	Additional non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	-

Place: Hyderabad
Date: May 05, 2025

UDIN: F005783G000265394

For RPR & Associates

Company Secretaries

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Proprietor

FCS No. 5783; C P No. 5360

Peer Review Certificate No. 1425/2021