

REGISTERED & CORPORATE OFFICE :

Level-2, Wing-A, Melange Towers, Patrika Nagar,
Madhapur, Hitech City, Hyderabad - 500 081

TEL : +91 40 4261 9840 **WEB :** www.Bodhtree.com

CIN : L74140TG1982PLC040516

Date: May 08, 2025

To

**Listing Compliance Department
M/s. BSE Limited**

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

Sub: Results - Outcome of the Board Meeting held on Thursday, May 08, 2025.

Pursuant to Regulation 29, 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that, the meeting of the Board of Directors held on Thursday, May 08, 2025, commenced at 11:00 AM and concluded at 12:00 PM.

The Board, inter-alia, discussed and approved the following:

1. Audited Financial Results and Statements (Standalone) of the Company for the quarter and year ended March 31, 2025.
2. Noted the Audit Report of the Statutory Auditors, M/s. RSM & Associates., on the aforementioned Financial Results and Statements (Standalone) for the quarter and year ended March 31, 2025.

Enclosed the Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025, along with Notes, Statement of Assets & Liabilities, Cash Flow Statement and Auditors Report thereon, Declaration relating to the Unmodified Opinion by the Statutory Auditors on the aforementioned Financial Results and Statements (Standalone).

Request you to take the same on record.

Yours truly

For Bodhtree Consulting Limited

Prashanth Mitta

CEO & Whole-time Director
DIN: 02459109



Encl: A/a.

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Scrip code: 539122

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [the SEBI (LODR) Regulations].

I, Prashanth Mitta, CEO & Whole-time Director of M/s. Bodhtree Consulting Limited, having its Registered Office at Level-2, Wing-A, Melange towers Patrika Nagar, Madhapur, Hitech City, Hyderabad, Telangana - 500081, hereby declare that, the Statutory Auditors of the Company, M/s RSM & Associates., (FRN: 002813S) have issued an Audit Report with unmodified opinion on the Audited Financial Results and Statements of the Company for the quarter and year ended March 31, 2025.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, as amended by the SEBI (LODR) (Amendment) Regulations, 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.

Request you to take this declaration on record.

Thanking you

Yours truly

For Bodhtree Consulting Limited

Prashanth Mitta

CEO & Whole-time Director
DIN: 02459109



BODHTREE CONSULTING LIMITED
Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2025

(Inr. Lakhs)

Particulars	Quarter ended			Year Ended	
	March 31,2025	Dec 31,2024	March 31, 2024	March 31,2025	March 31,2024
	Audited	Un-Audited	Audited	Audited	Audited
<u>Income :</u>					
Income from Operations	64.53	403.96	1,214.07	607.41	1,655.75
Other Income	37.69	(0.92)	6.90	49.85	64.96
Total Income	102.21	403.04	1,220.97	657.26	1,720.71
<u>Expenses :</u>					
Work Execution expenses	143.54	196.18	1,138.14	469.85	1,480.42
Employee Benefits Expense	10.89	69.25	58.72	215.03	139.61
Finance costs	6.84	0.80	5.53	9.22	113.70
Depreciation and Amortization Expense	1.57	1.57	2.01	6.52	25.44
Other expenses	21.85	17.34	36.11	82.58	131.80
Total Expenditure	184.68	285.14	1,240.51	783.20	1,890.97
Profit / (loss) before tax	(82.47)	117.89	(19.54)	(125.94)	(170.26)
<u>Tax expense</u>					
Current tax	-	-	-	-	-
Deferred tax	(0.07)	(0.32)	67.94	(0.84)	76.17
Net Profit / (loss) for the period	(82.54)	117.58	(87.48)	(126.77)	(246.43)
<u>Other Comprehensive Income (OCI)</u>					
(a) (i) Items that will not be reclassified to profit or loss	4.61	(0.49)	(2.10)	3.22	(8.90)
(ii) Tax on items that will not be reclassified to profit or loss	(1.16)	0.12	0.53	(0.81)	2.24
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	3.45	(0.36)	(1.57)	2.41	(6.66)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	(79.09)	117.21	(89.05)	(124.36)	(253.09)
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,717.31	1,717.31	1,995.82	1,717.31	1,717.31
Other equity	-	-	-	(361.02)	(255.46)
Earnings Per Share (Basic) (*)	(0.46)	0.68	(0.32)	(0.74)	(1.47)
Earnings Per Share (Diluted) (*)	(0.46)	0.68	(0.32)	(0.74)	(1.47)
(*Not Annualised)					

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Notes:

1. The above financial results of the Company have been reviewed by the Audit Committee at its meeting held on May 08, 2025 and approved by the Board of Directors of the Company at its meeting held on May 08, 2025. The above financial results for the year ended March 31, 2025 has been audited and for the quarter ended March 31, 2025 have been reviewed by our statutory auditors. The statutory auditors of the Company have expressed an unmodified opinion on the financial results and statements in their reports for the quarter and year ended March 31, 2025.
2. The above financial results and the statements of the Company for the quarter and year ended March 31, 2025 have been prepared in accordance with the Indian Accounting Standards prescribed u/s.133 of the Companies Act, 2013 read vide relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India and guidelines issued by SEBI.
3. The Company has only one segment i.e., IT enabled services.
4. Figures have been regrouped or rearranged where ever necessary.

By Order of the Board
For Bodhtree Consulting Limited

Prashanth Mitta
CEO & Whole-time Director
DIN: 02459109

BODHTREE CONSULTING LIMITED		
STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31,2025		
(Inr. Lakhs)		
Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
I. ASSETS		
<u>(1) Non-Current Assets</u>		
(a) Property, Plant and Equipment	24.13586	37.26000
(b) Intangible Assets	-	-
(c) Intangible Asset Under Development	-	-
	24.13586	37.26000
(d) Financial Assets		
(i) Investments	7.35000	7.35000
(e) Deferred Tax Asset	0.02946	1.67653
	7.37946	9.02653
<u>(2) Current Assets</u>		
Inventories	-	-
(a) Financial Assets		
(i) Trade receivables	608.82623	680.96473
(ii) Cash and cash equivalents	13.56867	16.03842
(iii) Bank balances other than (ii) above	666.62202	730.58823
(iv) Loans and advances	-	-
(v) Other Financial Assets	200.63429	20.78276
(b) Current Tax Assets (Net)	-	-
(c) Other Current Assets	57.94566	44.37581
	1547.59687	1492.74995
Total Assets	1579.11219	1539.03648
II. EQUITY AND LIABILITIES		
<u>EQUITY</u>		
(a) Equity Share Capital	1717.31140	1717.31140
(b) Other Equity	(364.01559)	(255.45543)
	1353.29581	1461.85597
<u>LIABILITIES</u>		
<u>(1) Non-Current Liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	1.90498	5.12814
	1.90498	5.12814
<u>(2) Current Liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	48.87910	-
(ii) Trade Payables	55.12194	27.70994
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	119.91036	44.34243
(c) Provisions	-	-



(d) Current Tax Liability

	-	-
	REGD 223.91140	CORPORATE OFFICE :72.05237
Total Equity & Liabilities	1579.11219	1539.03648

Bodhtree Consulting Limited

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By Order of the Board
For Bodhtree Consulting Limited

Prashanth Mitta
CEO & Whole-time Director
DIN: 02459109

BODHTREE CONSULTING LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025		
(Inr. Rs)		
Particulars	Year Ended 31.03.2025 (Audited)	Year Ended 31st March, 2024 (Audited)
Cash Flows from Operating Activities		
Net profit before tax	(1,25,93,647)	(1,70,26,055)
Other Comprehensive Income	3,22,316	(8,90,079)
Adjustments for :		
Fair value difference of financial Instruments	-	3,10,000
Depreciation	6,51,885	25,43,954
Finance Costs	9,22,123	1,13,70,329
Provision For Expenses & Tax	10,34,842	
Interest received	(51,22,025)	(11,87,180)
Unrealised exchange loss /(profit)	1,76,938	(53,09,036)
Operating profit before working capital changes	(1,46,07,568)	(1,01,88,067)
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivables	72,13,850	55,95,47,651
(Increase)/Decrease in Other financial assets	(1,79,85,153)	2,10,36,864
(Increase)/Decrease in Other Current Assets	(13,56,985)	17,60,30,616
(Increase)/Decrease in Short Term Loan and Advances	-	64,63,020
Increase/(Decrease) in Trade Payables	27,41,200	(8,06,19,094)
Increase/(Decrease) in Other financial liabilities	-	(50,62,12,028)
Increase/(Decrease) in Other Current liabilities	78,46,093	(19,44,45,927)
Increase/(Decrease) in Provisions	(3,22,316)	(67,189)
Changes in Working Capital	(18,63,311)	(1,82,66,087)
Cash generated from operations	(1,64,70,879)	(2,84,54,154)
Direct Taxes Paid	-	-
Net Cash from operating activities (A)	(1,64,70,879)	(2,84,54,154)
Cash flows from Investing Activities		
Purchase of Fixed Assets	-	(1,32,000)
Product Development Cost	-	-
Receipt of Interest	51,22,025	11,87,180
(Purchase)/Sale of Investment	7,39,471	-
Net Cash used in Investing Activities (B)	58,61,496	10,55,180
Cash flows from Financing Activities		
Repayment/(Proceeds) of/from Short-term borrowings	48,87,910	(1,08,00,618)
Repayment/(Proceeds) of/from Long-term borrowings	-	-
Finance cost	(9,22,123)	(1,13,70,329)
Repayment/(Proceeds) of/from issue of shares	-	16,00,00,000
Net Cash used in Financing Activities (C)	39,65,787	13,78,29,053
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(66,43,596)	11,04,30,079
Cash and Cash equivalents at the beginning of the year	7,46,62,665	(3,57,67,414)
Cash and Cash equivalents at the ending of the year	6,80,19,069	7,46,62,665



RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, Victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.
Mobile No: 9871713974 / 9318477519 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF BODHTREE CONSULTING LIMITED

Opinion

We have audited the accompanying Statement containing Financial Results of BODHTREE CONSULTING LIMITED (the "Company"), for the year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Northern Region: New Delhi (H.O) Chandigarh and Jaipur Eastern Region: Kolkata, Guwahati, Agartala, Jharsuguda and Shillong
Western Region: Mumbai Central Region: Dehradun
Southern Region: Hyderabad Vijayawada Chennai Bangalore Mysore Dжайpur Kochi Khammam Tirunelveli

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results for the year ended March 31, 2025 is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The financial results for the year ended March 31, 2025 have been compiled from the related audited financial statements. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the accompanying Statement, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and 52 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For RSM & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 002813S)



Handwritten signature

CA. E. Madhusudhana Reddy
Partner
(Membership No. 202308)

UDIN: 25202308BMIUH93471

Place: Hyderabad
Date: May 08, 2025