

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Particulars	Consolidated				
	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.3.2021	31.3.2020
	Audited	Un-audited	Un-audited	Audited	Audited
Income :					
Income from Operations	4,703.37	3,302.57	6,276.07	14,560.25	14,142.52
Other Income	869.74	11.14	877.40	883.31	1,000.11
Total Income	5,573.11	3,313.71	7,153.47	15,443.56	15,142.63
Expenses :					
Work Execution expenses	4,154.86	2,747.88	5,663.54	12,559.53	11,505.34
Employee Benefits Expense	153.60	92.86	215.88	427.70	653.17
Finance costs	34.02	53.73	75.86	159.84	276.89
Depreciation and Amortization Expense	118.46	121.40	104.95	463.11	680.90
Other expenses	93.89	109.41	1,037.39	303.53	1,362.29
Total Expenditure	4,554.83	3,125.28	7,097.62	13,913.71	14,478.59
Profit / (loss) before tax	1,018.28	188.43	55.85	1,529.85	664.04
Tax expense					
Current tax	64.27	56.87	27.54	216.89	223.35
Taxes of earlier years	-	-	9.00	-	9.00
Deferred tax	55.02	(3.48)	(5.66)	40.88	18.43
Net Profit / (loss) for the period	898.99	135.04	24.98	1,272.08	413.26
Other Comprehensive Income (OCI)					
A. Item that will not be reclassified to Profit and Loss-					
Remeasurement of define benefit plan	0.51	(0.76)	(40.43)	(2.80)	(24.38)
Income tax on remeasurements of define benefit plans	0.05	0.02	10.04	0.71	6.14
Other Comprehensive Income / (Loss) for the period	0.55	(0.74)	(30.39)	(2.10)	(18.25)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	899.54	134.30	(5.41)	1,269.98	395.01
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other Equity				4,754.96	3,388.26
Earnings Per Share (Basic) (*)	4.50	0.68	0.13	6.37	2.07
Earnings Per Share (Diluted) (*)	4.50	0.68	0.13	6.37	2.07
(*Not Annualised)					

Notes:

(i). The above results have been recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th June 2021 .

(ii). The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

(iii). The figures for the quarter ended March 31, 2021 and March 31, 2020 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.

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

(v) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.

(vi) The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

viii) The Statutory Auditors of the Company have carried out "Audit" of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

viii) The full format of the Quarterly Financial Results are available on the Bombay stock exchange website and also on the company website.

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

L.N. Ramakrishna

L.N.Ramakrishna
 Managing Director



Date: 29/06/2021
 Place: Hyderabad

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.3.2021	31.3.2020
	Audited	Un-audited	Un-audited	Audited	Audited
Income :					
Income from Operations	4,703.37	3,302.57	6,276.08	14,560.25	14,142.52
Other Income	869.74	11.14	877.40	883.31	1,000.11
Total Income	5,573.11	3,313.71	7,153.48	15,443.56	15,142.63
Expenses :					
Work Execution expenses	4,154.86	2,747.88	5,663.54	12,559.53	11,505.34
Employee Benefits Expense	147.39	86.81	207.26	401.61	622.38
Finance costs	27.68	53.73	75.84	153.50	276.84
Depreciation and Amortization Expense	118.46	121.40	104.94	463.11	680.90
Other expenses	93.58	109.42	1,040.07	302.97	1,361.90
Total Expenditure	4,541.97	3,119.24	7,091.65	13,880.72	14,447.37
Profit / (loss) before tax	1,031.14	194.47	61.83	1,562.84	695.26
Tax expense					
Current tax	64.27	56.87	27.54	216.89	223.35
Taxes of earlier years	-	-	9.00	-	9.00
Deferred tax	55.02	(3.48)	(5.67)	40.88	18.43
Net Profit / (loss) for the period	911.85	141.08	30.95	1,305.07	444.48
Other Comprehensive Income (OCI)					
A. Item that will not be reclassified to Profit and Loss-					
Remeasurement of define benefit plan	0.77	9.31	(40.44)	(2.80)	(24.38)
Income tax on remeasurements of define benefit plans	0.05	(5.48)	11.26	0.71	6.14
Other Comprehensive Income / (Loss) for the period	0.81	3.83	(29.18)	(2.10)	(18.25)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	912.66	144.90	1.77	1,302.97	426.23
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other Equity				4,752.62	3,449.65
Earnings Per Share (Basic) (*)	4.57	0.71	0.16	6.54	2.23
Earnings Per Share (Diluted) (*)	4.57	0.71	0.16	6.54	2.23
(*Not Annualised)					

Notes:

(i). The above results have been recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th June 2021 .

(ii). The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

(iii). The figures for the quarter ended March 31, 2021 and March 31, 2020 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.

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

(v) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.

(vi) The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

viii) The Statutory Auditors of the Company have carried out "Audit" of the above audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

viii) The full format of the Quarterly Financial Results are available on the Bombay stock exchange website and also on the company website.

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

L.N. Ramakrishna

L.N.Ramakrishna
 Managing Director



Date: 29/06/2021
 Place: Hyderabad

BODHTREE CONSULTING LIMITED
Block A, Wing 2 , Level 6 Cybergateway, Madhapur, Hyderabad - 500081

Statement of Assets and Liabilities

Particulars	Standalone		Consolidated	
	As At 31st March, 2021	As At 31st March, 2020	As At 31st March, 2021	As At 31st March, 2020
I. ASSETS				
<u>(1) Non-Current Assets</u>				
(a) Property, Plant and Equipment	221.27	301.42	221.27	301.42
(b) Intangible Assets	492.09	876.55	492.09	876.55
(c) Intangible Asset Under Development	2,583.36	1,456.42	2,583.36	1,456.42
	3,296.72	2,634.39	3,296.72	2,634.39
(d) Financial Assets				
(i) Investments	76.11	679.18	76.11	678.18
(e) Deferred Tax Asset	-21.47	17.02	-21.47	17.02
	3,351.36	3,330.59	3,351.36	3,329.59
<u>(2) Current Assets</u>				
(a) Inventories	-	-	32.72553	-
(a) Financial Assets				
(i) Trade receivables	8,393.09	7,276.77	8,393.11	7,276.79
(ii) Cash and cash equivalents	2.37	6.72	2.50	6.84
(iii) Bank balances other than (ii) above	304.70	341.43	304.70	341.43
(iv) Loans and advances	17.85	77.73	17.85	31.12
(v) Other Financial Assets	32.22	12.22	32.22	12.22
(b) Current Tax Assets (Net)	-	-	-	-
(c) Other Current Assets	1,957.78	1,879.40	1,957.78	1,879.40
	10,708.02	9,594.28	10,740.89	9,547.80
Total Assets	14,059.38	12,924.86	14,092.24	12,877.39
II. EQUITY AND LIABILITIES:-				
<u>EQUITY</u>				
(a) Equity Share Capital	1,995.82	1,995.82	2,003.20	1,995.82
(b) Other Equity	4,752.62	3,449.65	4,754.96	3,388.26
	6,748.44	5,445.48	6,758.16	5,384.08
<u>LIABILITIES</u>				
<u>(1) Non-Current Liabilities</u>				
(a) Financial Liabilities				
(i) Borrowings	369.47	827.71	369.47	827.71
(b) Provisions	19.44	19.12	20.35	19.50
	388.91	846.83	389.82	847.20
<u>(2) Current Liabilities</u>				
(a) Financial Liabilities				
(i) Borrowings	807.49	793.48	807.49	793.48
(ii) Trade Payables	4,206.20	3,542.08	4,208.47	3,543.89
(iii) Other Financial Liabilities	168.72	158.17	168.72	158.17
(b) Other Current Liabilities	1,736.70	2,136.03	1,756.60	2,147.77
(c) Provisions	2.90	2.80	2.99	2.80
	6,922.02	6,632.56	6,944.27	6,646.10
Total Equity & Liabilities	14,059.38	12,924.86	14,092.24	12,877.39

L. V. Rama Krishna



BODHTREE CONSULTING LIMITED
Block A, Wing 2 , Level 6 Cybergateway, Madhapur, Hyderabad - 500081

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

Particulars	Standalone		Consolidated	
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
Cash Flows from Operating Activities				
Net profit before tax	1,562.84	695.26	1,562.84	664.04
Adjustments for :				
Fair value difference of financial Instruments	1.18	49.31	2.17	49.31
Depreciation	463.11	680.90	463.11	680.90
Finance Costs	153.50	160.00	153.50	160.00
Interest received	(20.39)	(21.63)	(20.39)	(21.63)
Unrealised exchange loss /(profit)	(3.78)	(264.50)	(3.78)	(264.50)
Loss/ (Profit) on Sale of Asset	0.28	2.17	0.28	2.17
Loss/ (Profit) on Sale of Investment	(852.80)	0.00	(852.80)	0.00
Operating profit before working capital changes	1,303.93	1,301.51	1,304.92	1,270.29
Movements in Working Capital :				
(Increase)/Decrease in Trade Receivables	(1,112.54)	3,599.27	(1112.54)	3599.27
(Increase)/Decrease in Other financial assets	(20.00)	62.53	(20.00)	62.53
(Increase)/Decrease in Other Current Assets	(78.38)	(1,033.53)	(78.38)	(1033.53)
(Increase)/Decrease in Short Term Loan and Advances	(11.40)	387.15	(11.40)	387.15
Increase/(Decrease) in Trade Payables	664.12	(2,914.52)	664.58	(2914.41)
Increase/(Decrease) in Other financial liabilities	10.55	(117.89)	12.68	(153.45)
Increase/(Decrease) in Other Current liabilities	(626.76)	(189.45)	(635.35)	(190.98)
Increase/(Decrease) in Provisions	(3.16)	(82.56)	(3.16)	(82.18)
Changes in Working Capital	(1,177.57)	(289.00)	(1216.29)	(325.61)
Cash generated from operations	126.36	1,012.52	88.63	944.68
Direct Taxes Paid	0.00	(14.62)	0.00	(14.62)
Net Cash from operating activities (A)	126.36	997.89	88.63	930.06
Cash flows from Investing Activities				
Purchase of Fixed Assets	(1.08)	(52.30)	(1.08)	(52.30)
Product Development Cost	(1,126.94)	(1,305.65)	(1126.94)	(1305.65)
Sale of Asset	2.58	0.86	2.58	0.86
Receipt of Interest	20.39	21.63	20.39	21.63
(Purchase)/Sale of Investment	1,524.80	0.00	1524.80	0.00
Net Cash used in Investing Activities (B)	419.75	(1,335.46)	419.75	(1,335.46)
Cash flows from Financing Activities				
Repayment/(Proceeds) of/from Short-term borrowings	0.00	0.00	0.00	0.00
Repayment/(Proceeds) of/from Long-term borrowings	(447.69)	555.22	(447.69)	555.22
Finance cost	(153.50)	(160.00)	(153.50)	(160.00)
Repayment/(Proceeds) of/from issue of shares	0.00	0.00	70.11	0.00
Net Cash used in Financing Activities (C)	(601.19)	395.22	(531.09)	395.22
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	-55.08	57.65	-22.70	-10.19
Cash and Cash equivalents at the beginning of the year	(445.34)	(502.98)	(779.92)	(769.73)
Cash and Cash equivalents at the ending of the year	-500.42	-445.34	-802.62	-779.92

1) Cash and Cash equivalents includes:

Particulars	As at 31 March, 2021	As at 31 March, 2020	As at 31 March, 2021	As at 31 March, 2020
Cash on hand	0.14	1.25	0.14	1.25
Cash Equivalents				
- Current accounts	2.23	5.47	2.36	5.60
Margin money deposits	304.70	341.43	2.37	6.72
Shoret Term Borrowings From Banks	-807.49	-793.48	-807.49	-793.48
	-500.42	-445.34	-802.62	-779.92

L. N. Rama Krishna

