


Bodhtree Human Capital Private Limited
Level 6, Wing A, Melange Towers Patrika Nagar, Madhapur, Hitec City, Hyderabad TG 500081
Balance Sheet as at 31st March, 2021

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
ASSETS			
Current Assets			
(a) Financial Assets			
(i) Inventories & Work in progress	2	32,72,553	-
(ii) Trade receivables	3	1,605	1,605
(iii) Cash and cash equivalents	4	12,686	12,686
Total Current Assets		32,86,844	14,291
Total Assets		32,86,844	14,291
EQUITY			
(a) Equity Share capital	5	7,37,330	1,00,000
(b) Other Equity	6	2,33,931	(61,39,369)
Total Equity		9,71,261	(60,39,369)
LIABILITIES			
Non-Current Liabilities			
(a) Provisions	7	90,670	37,474
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	8	2,26,544	1,80,295
(i) Other Financial Liabilities	9	3,67,726	1,54,679
(b) Other Current Liabilities	10	16,22,242	56,81,212
(c) Provisions	11	8,401	-
Total Current Liabilities		22,24,913	60,16,186
Total Liabilities		32,86,844	14,291
Corporate Information and Summary of significant accounting policies	1		

As per our report of even date

For NSVR & ASSOCIATES LLP

FRN:008801S/S200060


Suresh Gannamani
Partner

Member Ship No:226870


UDIN: 21226570AAAAADJ6516

Place:Hyderabad

Date: 30/04/2021



For and on behalf of Board of Directors


Katragadda Rajesh
Director

DIN:02727491


Kotha Rajesh Gupta
Director

DIN:06676965

Particulars	Note No.	For the year ended 31st March, 2021	For the year ended 31st March, 2020
REVENUE			
Revenue from operations		-	-
Total Income		-	-
EXPENSES			
Employee Benefits Expense and other direct expenses	12	32,98,656	30,78,961
Changes in inventories of WIP and FG	13	(32,98,656)	-
Finance Cost	14	-	4,437
Other Expenses	15	-	38,845
Total Expenses		-	31,22,243
Profit / (Loss) before tax		-	(31,22,243)
<u>Tax expense:</u>			
Current tax			-
Profit/(Loss) for the year		-	(31,22,243)
Other comprehensive income			
a) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
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		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		-	(31,22,243)
Earning per equity share of Rs. 10 each			
(1) Basic		-	(312.22)
(2) Diluted		-	(312.22)
Corporate Information and Summary of significant accounting policies	1		



DIN:06676965



Bodhtree Human Capital Private Limited
Level 6, Wing A, Melange Towers Patrika Nagar, Madhapur, Hitec City, Hyderabad TG 500081
Cash Flow Statement for the Year ended 31st March, 2021

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	(Rs.)	(Rs.)
Cash Flow from Operating Activities		
Profit/(Loss) before Tax	-	(31,22,243)
Adjustment for:		
Provision for Gratuity and leave encashment	99,071	37,474
Gratuity (OCI)	-	-
Operating profit before working capital changes	99,071	(30,84,769)
Adjustment for change in Working Capital		
Increase/ (Decrease) in inventories	(32,72,553.00)	-
Increase/ (Decrease) in Trade Payables	46,249	11,250
Increase/ (Decrease) in Current Asset	-	-
Increase/ (Decrease) in Other Financial Liabilities	2,13,047	(7,39,246)
Increase/ (Decrease) in Other Current Liabilities	(40,96,444)	38,11,238
Cash generated from Operations	(70,10,630)	(1,527)
Less: Aggregate Direct Taxes paid/(Refund)	-	-
Net Cash Flow from Operating Activities	(70,10,630)	(1,527)
Cash Flow from Investing Activities	-	-
Net Cash Flow from Investing Activities	-	-
Cash Flow from Financing Activities	-	-
proceeds from issue of Share capital at premium	70,10,630	-
Net Cash Flow from Financing Activities	70,10,630	-
Net Increase / (Decrease) in cash and Cash equivalents	-	(1,528)
Cash and cash equivalents at the beginning of the year	12,686	14,213
Cash and cash equivalents at the end of the year	12,686	12,686

Cash and Cash equivalents included in the cash flow statement comprise of the following balance sheet amounts

	As at 31st March, 2021	As at 31st March, 2020
	Rs.	Rs.
Cash on Hand	-	-
Balance with scheduled banks in		
- HDFC CURRENT ACCOUNT	12,686	12,686
Cash and cash equivalents	12,686	12,686

As per our report of even date

For NSVR & ASSOCIATES LLP

FRN:008801S/S200060

Suresh Gannamani

Partner

Member Ship No:226870

UDIN: 21226870AAAADJ6516

Place:Hyderabad

Date: 30/04/2021



For and on behalf of Board of Directors

K. Rajesh

Director

DIN:02727491

Kotha Rajesh Gupta

Director

DIN:06676965

Bodhtree Human Capital Private Limited
Statement of Changes in Equity for the year ended March 31, 2021

a. Equity Share Capital

Amount In Rs.

Particulars	As at March 31, 2021	As at March 31, 2020
Balance at the beginning of the reporting period	1,00,000	1,00,000
Changes in equity share capital during the year	6,37,330	-
Balance at the end of the reporting period	7,37,330	1,00,000

b. Other Equity

Statement of Changes in Equity

Particulars	Retaining Earnings	Total
Balance as at April 1, 2017	(82,108)	(82,108)
Addition / (deletion) during the year / Period	-	-
Profit / (Loss) for the year	(53,000)	(53,000)
Balance as at April 1, 2018	(1,35,108)	(1,35,108)
Addition / (deletion) during the year / Period	-	-
Profit / (Loss) for the year	(28,82,018)	(28,82,018)
Balance as at March 31, 2019	(30,17,126)	(30,17,126)
Addition / (deletion) during the year / Period	-	-
Profit / (Loss) for the year	(31,22,243)	(31,22,243)
Balance as at March 31, 2020	(61,39,369)	(61,39,369)
Addition / (deletion) during the year / Period	-	-
Securities premium	63,73,300	-
Profit / (Loss) for the year	-	-
Balance as at March 31, 2021	2,33,931	(61,39,369)

As per our report of even date

For NSVR & ASSOCIATES LLP

FRN:008801S/S200060

Suresh Gannamani
 Partner

Member Ship No:226870

UDIN: 21226870AAAAADJ6516

Place:Hyderabad

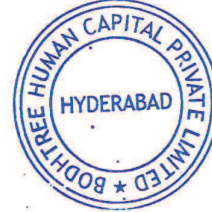
Date: 30/04/2021



For and on behalf of Board of Directors

K. Rajesh
 Director
 DIN:02727491

Kotha Rajesh Guptha
 Director
 DIN:06676965



Note 2**Inventories & Work in progress**

Particulars	As at 31st March, 2021	As at 31st March, 2020
Work-in-progress(at cost)	32,72,553	-
Total	32,72,553	-

Note 3**Trade Receivables**

Particulars	As at 31st March, 2021	As at 31st March, 2020
(Unsecured, Considered Good) Trade Receivables	1605	1,605
Total	1,605	1,605

Note 4**Cash & Cash Equivalents**

Particulars	As at 31st March, 2021	As at 31st March, 2020
HDFC Current Account	12,686	12,686
Total	12,686	12,686

Note 5**Share Capital**

Particulars	As at 31st March, 2021	As at 31st March, 2020
Authorised Capital		
1,00,000 Equity Shares of Rs.10 each as on 31.03.2021	10,00,000	1,00,000
(10,000 Equity Shares of Rs.10 each as on 31.03.2020)	10,00,000	1,00,000
Issued, Subscribed & Paid up Capital		
73,733 Equity Shares of Rs.10 each fully paid up	7,37,330	1,00,000
(10,000 Equity Shares of Rs.10 each as on 31.03.2020)	7,37,330	1,00,000
Total	7,37,330	1,00,000

a. Reconciliation of Equity Shares outstanding at the beginning and at the end of the year

	31st March, 2021		31st March, 2020	
	No. of shares	Amount	No. of shares	Amount
At the Beginning of the year	10,000	1,00,000	10,000	1,00,000
Issued during the year	63,733	6,37,330	-	-
Outstanding at the end of the year	73,733	7,37,330	10,000	1,00,000

(including shares held by nominee of the holding company)

b. Terms/Rights and restrictions attached to the equity shares:

The Company has only one class of equity shares having a face value of Rs.10/-. Each share holder is eligible for one vote per share held.

c. Details of shareholders holding more than 5% shares in the company

	31st March, 2021		31st March, 2020	
Name	Nos.	%	Nos.	%
Bodhtree Consulting Limited	73,733	100%	10,000	100%

(Including shares held by nominee of the holding company)

Note 6**Reserves and surplus**

Particulars	As at 31st March, 2021	As at 31st March, 2020
	(Rs.)	(Rs.)
Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year	(61,39,369)	(30,17,126)
Add: Profit / (Loss) for the year	-	(31,22,243)
Add: Securities Premium	63,73,300	-
Balance as at the end of the year	2,33,931	(61,39,369)
Total	2,33,931	(61,39,369)



K. Rajesh



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Note 7
Provisions(Non-Current)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Provision for Employee Benefit		
Gratuity	53,210	37,474
Leave encasement	37,460	-
Total	90,670	37,474

Note 8
Trade Payables

Particulars	As at 31st March, 2021	As at 31st March, 2020
Trade Payables other than Acceptances:		
Dues to micro enterprises and small enterprises		
Others	2,26,544	1,80,295
Total	2,26,544	1,80,295

Note 9
Other Current Liabilities

Particulars	As at 31st March, 2021	As at 31st March, 2020
Payable to Employees	3,67,726	1,54,679
Total	3,67,726	1,54,679

Note 10
Other Current Liabilities

Particulars	As at 31st March, 2021	As at 31st March, 2020
Advances from Related party	5,934	46,61,795
Statutory Liabilities	16,16,308	10,19,417
Total	16,22,242	56,81,212

Note 11
Provisions(Current)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Gratuity	270	-
Leave encasement	8,131	-
Total	8,401	-

Note 12
Employee Benefits Expense and other direct expenses

Particulars	As at 31st March, 2021	As at 31st March, 2020
Salaries and Allowances	24,45,332	29,44,347
Contribution to Provident Fund & others	1,63,700	1,34,614
Interest	6,33,624	-
Other Expenses	56,000	-
Total	32,98,656	30,78,961

Note 13
Changes in inventories of WIP and FG

Particulars	As at 31st March, 2021	As at 31st March, 2020
Opening stock of WIP and FG	-	-
Closing stock of WIP and FG	32,98,656	-
Total	(32,98,656)	-

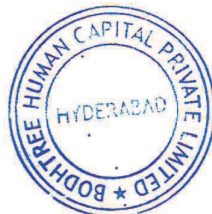
Note 14
Finance Cost

Particulars	As at 31st March, 2021	As at 31st March, 2020
Bank Charges	-	4,437
Total	-	4,437

Note 15
Other Expenses

Particulars	As at 31st March, 2021	As at 31st March, 2020
Auditors Remuneration	-	12,500
Rates & Taxes	-	22,695
Other Expenses	-	3,650
Total	-	38,845

K. Rajesh



2021

