

Date: 12-02-2024

To,
Corporate Relations Manager
BSE Limited
Phiroje jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Sub: Out Come of Board Meeting held on 12th February 2024

Ref: BSE Scrip Code: BODHTREE/539122

Dear Sir/Madam,

With reference to the Notice of Board Meeting dated 07-02-2024 we hereby inform you that the Board of Directors in their meeting held on Monday, 12th February 2024 has inter alia, transacted the following business:

1. Approved unaudited financial results (standalone & Consolidated) of the Company for the Quarter ended 31st December, 2023. A copy of results along with limited review report of Auditors is attached herewith.
2. Pursuant to the NCLT Order the Audit committees to the Board is reconstituted as follows.

Audit Committee:

Mr. Ravinder Reddy Surakanti - Chairman

Mr. Maruti Venkata Subba Rao Poluri Member

Mr. Nirvigna Kotla - Member

The meeting was commenced at 03:00 PM IST and concluded at 06:50 PM IST on 12th February 2024.

Kindly take the same on record

Thanking You,
Yours Sincerely

For Bodhtree Consulting Limited



Pompa Mukherjee
Company Secretary and Compliance Officer
MRN: ACS40643

BODHTREE CONSULTING LIMITED
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad
CIN: L74140TG1982PLC040516

Statement of Un Audited Standalone Financial Results for the Quarter and Nine months ended 31st December 2023

Particulars	Quarter ended					Nine Months Ended		Year Ended
	Pre NCLT Order dated@12.12.2023	Post NCLT Order Period(13.12.2023 to 31.12.2023)	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	March 31,2023
				Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :								
Income from Operations	232.49	-	232.49	32.85	2,236.61	441.68	3,685.67	3,933.99
Other Income	-	-	-	58.98	138.99	58.06	370.15	345.06
Total Income	232.49	-	232.49	91.84	2,375.60	499.74	4,055.82	4,279.06
Expenses :								
Work Execution expenses	171.69	0.82	172.51	2.45	2,305.58	342.28	3,557.89	5,836.53
Employee Benefits Expense	33.48	16.19	49.58	11.68	37.73	80.92	105.91	130.20
Finance costs	31.08	13.45	44.53	42.83	21.88	108.17	81.19	111.44
Depreciation and Amortization Expense	-	2.00	2.00	10.88	10.57	23.43	131.84	44.93
Other expenses	26.02	0.21	26.23	26.06	101.36	95.67	343.52	761.02
Total Expenditure	262.27	32.67	294.94	93.90	2,477.12	650.47	4,220.36	6,884.13
Profit / (loss) before tax	-29.78	-32.67	-62.45	(2.06)	(101.52)	(150.73)	(164.54)	(2,605.07)
Tax expense								
Current tax					-		3.02	-
Deferred tax			-	3.99	(10.66)	8.23	(8.63)	21.18
Net Profit / (loss) for the period	-29.78	-32.67	-62.45	(6.05)	(90.86)	(158.96)	(158.92)	(2,626.25)
Other Comprehensive Income (OCI)								
(a) (i) Items that will not be reclassified to profit or loss	-	-1.99	-1.99	(1.03)	(1.51)	(6.80)	(0.48)	1.49
(ii) Tax on items that will not be reclassified to profit or loss	-	0.50	0.50	0.26	0.38	1.71	0.12	(0.37)
(b) (i) Items that will be reclassified to profit or loss					-		-	-
(ii) Income tax relating to items that will be reclassified to					-		-	-
Other Comprehensive Income / (Loss) for the period	-	-1.49	-1.49	(0.77)	(1.13)	(5.09)	(0.36)	1.11
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	-29.78	-34.16	-63.94	(6.82)	(91.98)	(164.04)	(159.28)	(2,625.13)
Paid-up Equity Share Capital (Face Value : Rs.10 per	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82	1,995.82
Other equity								
Earnings Per Share (Basic) (*)	(0.15)	(0.17)	(0.32)	(0.03)	(0.46)	0.50	(0.80)	(13.16)
Earnings Per Share (Diluted) (*)	(0.15)	(0.17)	(0.32)	(0.03)	(0.46)	0.50	(0.80)	(13.16)
(*Not Annualised)								

Notes:

a) 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.

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 12.02.2024

c) The above statement have been prepared to the extent applicable, in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company w.e.f.01.04.2017. The financial results of the previous periods duly complied with Ind AS have not been subjected to review or audit, however, the Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.

d) 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.

e) The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

Santosh Kumar Vangapally
Whole Time Director



Date: 12.02.2024
Place: Hyderabad

BODHTREE CONSULTING LIMITED
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad
CIN: L74140TG1982PLC040516

Statement of Un Audited Consolidated Financial Results for the Quarter and Nine months ended 31st December 2023

Particulars	Quarter ended					Nine Months ended		Year Ended
	01.10.2023 to 12.12.2023	13.12.2023 to 31.12.2023	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	March 31,2023
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :								
Income from Operations	232.49	-	232.49	32.85	2,236.61	441.68	3,685.67	3,933.99
Other Income			-	58.98	138.99	58.06	370.15	345.06
Total Income	232.49	-	232.49	91.84	2,375.60	499.74	4,055.82	4,279.06
Expenses :								
Change in inventory				-	-	-	-	32.72
Work Execution expenses	171.69	0.82	172.51	2.45	2,305.58	342.28	3,557.89	5,836.53
Employee Benefits Expense	33.48	16.19	49.68	11.65	37.73	80.89	106.13	130.20
Finance costs	31.08	13.45	44.53	42.83	21.88	108.17	81.19	111.44
Depreciation and Amortization Expense	-	2.00	2.00	10.88	10.57	23.43	131.84	44.93
Other expenses	26.02	0.21	26.23	26.08	103.66	95.69	345.82	761.02
Total Expenditure	262.27	32.67	294.94	93.89	2,479.42	650.46	4,222.88	6,918.43
Profit / (loss) before tax	-29.78	-32.67	-62.45	-2.05	(103.82)	(150.72)	(167.06)	(2,639.37)
Tax expense								
Current tax	-	-	-	-	-	-	3.02	-
Deferred tax	-	-	-	3.99	(10.66)	8.23	(8.63)	21.18
Net Profit / (loss) for the period	(29.78)	(32.67)	(62.45)	(6.05)	(93.16)	(158.95)	(161.44)	(2,660.55)
Other Comprehensive Income (OCI)								
(a) (i) Items that will not be reclassified to profit or loss	-	(1.99)	(1.99)	(1.03)		(6.80)	(0.48)	1.49
(ii) Tax on items that will not be reclassified to profit or loss	-	0.50	0.50	0.26	(1.51)	1.71	0.12	(0.37)
(b) (i) Items that will be reclassified to profit or loss				-	0.38	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or				-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	-	(1.49)	(1.49)	(0.77)	(1.13)	(5.09)	(0.36)	1.11
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	(29.78)	(34.16)	(63.94)	(6.82)	(94.28)	(164.04)	(161.80)	(2,659.43)
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	1,995.82	1,995.82	1,995.82
Other equity								4,819.45
Earnings Per Share (Basic) (*)	(0.15)	(0.17)	(0.32)	(0.03)	(0.47)	0.50	(0.81)	(13.33)
Earnings Per Share (Diluted) (*)	(0.15)	(0.17)	(0.32)	(0.03)	(0.47)	0.50	(0.81)	(13.33)

Notes:

a) 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.

b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 12.02.2024

c) The above statement have been prepared to the extent applicable, in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company w.e.f.01.04.2017. The financial results of the previous periods duly complied with Ind AS have not been subjected to review or audit, however, the Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.

d) 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.

e) The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

Santosh Kumar Vangapally
Whole Time Director

Date: 12.02.2024
Place: Hyderabad





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 Review Report On unaudited consolidated financial results for the quarter ended 31 December 2023 and year to date results for the period from 1 April 2023 to 31 December 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS
BODHTREE CONSULTING LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of "**BODHTREE CONSULTING LIMITED**" (the "Holding Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 31 December 2023 and for the period from 1st April, 2023 to 31st December, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





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4. The Statement includes the results of the following entities:

A. Subsidiary Companies:

1. Bodhtree Human Capital Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RSM & Associates,
Chartered Accountants.
FRN: 002183S



CA E Madhusudhana Reddy
Partner
Membership No.202308

UDIN: 24202308BKATPU1651

Place: Hyderabad
Date: 12-02-2024



RSM & Associates

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Independent Auditor's Review Report on Standalone Quarterly and Year to Date Financial Results of M/s BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **BODHTREE CONSULTING LIMITED** .

We have reviewed the accompanying standalone statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended December 31st, 2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standards on Review Engagement (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 moderate assurance as to whether the financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements..





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It is to hereby stated that Bodhtree consulting Limited (Corporate Debtor) has gone into CIRP Process with effect from 20.02.2023 and NCLT approved vide order no: IA(IBC) 1504/2023 in (IB) No. 271/9/HDB/2020 dated 12.12.2023 so quarterly results has been uploaded Pre-NCLT order dated 12.12.2023 and post NCLT order up to 31st Dec 2023.

For RSM & Associates
Chartered Accountants

FR. No. 2813 S



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Place: Hyderabad

Date: 12-02-2024

(*aj* Madhusudhana Reddy)

Partner, M.No.202308

UDIN: 24202308BKAJPT
1477

Notes :

NCLT Order Received Dated 12/12/2023 as per the Order Resolution Plan Implementing Process Started Reconstituted New Board as per the Resolution Plan.(MCA Server Errors).

AS per the NCLT Order - Allotment of Shares and Extinguishment/Cancellations are in progress.

Monitoring Committee Meetings were held and all the status of Payments were discharged.

In the Procedure of Resolution plan - Q3 Audit Conducted and Results are going to be announced dated 12/02/2024.



Santosh Kumar Vangapally
Whole-time Director
DIN : 09331903



Place : Hyderabad
Date : 12/02/2024