

BODHTREE CONSULTING LIMITED

Block A, Wing 2, Level 8 Cybergateway, Madhapur, Hyderabad - 500081
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CIN: L74140TG193PLC040516

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Particulars	Standalone						Consolidated					
	Quarter Ended		Six Months Ended		Year ended		Quarter Ended		Six Months Ended		Year ended	
	30.09.2019	30.06.2019	30.09.2018	30.06.2019	31.03.2019	31.03.2019	30.09.2019	30.06.2019	30.09.2019	30.06.2019	31.03.2019	31.03.2019
	Un-audited	Un-audited	Un-audited	Un-audited	Audited	Audited	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
Income:												
Income from Operations	1,895.47	2,855.13	1,276.79	4,750.60	11,628.84	11,628.84	1,895.47	2,855.13	1,276.79	4,750.60	11,628.84	11,628.84
Other Income	49.84	2.09	120.42	51.93	264.79	264.79	49.84	2.09	120.42	51.93	264.79	264.79
Total Income	1,945.31	2,857.22	1,397.21	4,802.53	11,893.64	11,893.64	1,945.31	2,857.22	1,397.21	4,802.53	11,893.64	11,893.64
Expenses:												
Work Execution expenses	1,329.85	2,121.61	586.25	3,451.46	7,939.20	7,939.20	1,329.85	2,121.61	586.25	3,451.46	7,939.20	7,939.20
Employee Benefits Expense	139.58	137.77	255.10	277.35	1,156.32	1,156.32	146.67	149.86	255.21	296.53	1,190.84	1,190.84
Finance costs	58.97	63.03	71.97	122.00	350.72	350.72	58.99	63.03	71.97	122.03	350.72	350.72
Depreciation and Amortization Expense	220.02	217.60	147.65	437.62	585.99	585.99	220.02	217.60	147.65	437.62	585.99	585.99
Other expenses	3.51	159.22	155.20	162.73	602.90	602.90	3.54	159.44	155.21	162.98	603.58	603.58
Total Expenditure	1,751.93	2,699.23	1,216.16	4,451.16	10,635.13	10,635.13	1,751.93	2,699.23	1,216.16	4,451.16	10,635.13	10,635.13
Profit / (loss) before tax	193.38	157.99	181.05	351.37	1,258.51	1,258.51	193.38	157.99	181.05	351.37	1,258.51	1,258.51
Tax expense												
Current tax	56.10	57.87	63.62	113.97	343.65	343.65	56.10	57.87	63.62	113.97	343.65	343.65
Taxes of earlier years	-	-	-	-	30.73	30.73	-	-	-	-	30.73	30.73
Deferred tax	(22.55)	41.32	(10.15)	18.77	71.81	71.81	(22.55)	41.32	(10.15)	18.77	(3.33)	71.81
Net Profit / (loss) for the period	159.83	58.80	127.58	218.63	812.32	812.32	159.83	58.80	127.58	218.63	812.32	812.32
Other Comprehensive Income (OCI)												
A. Item that will not be reclassified to Profit and Loss-												
Remeasurement of define benefit plan	(8.96)	3.99	(2.56)	(4.96)	(6.59)	(6.59)	(8.96)	3.99	(2.56)	(4.96)	(6.59)	(6.59)
Income tax on remeasurements of define benefit plans	4.57	(3.35)	0.18	1.21	0.76	0.76	4.57	(3.35)	0.18	1.21	0.76	0.76
Other Comprehensive Income / (Loss) for the period	(4.39)	0.64	(2.38)	(3.75)	(5.83)	(5.83)	(4.39)	0.64	(2.38)	(3.75)	(5.83)	(5.83)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	155.45	59.44	125.20	214.89	806.50	806.50	155.45	59.44	125.20	214.89	806.50	806.50
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	1,995.82	1,995.82	1,995.82	1,995.82
Earnings Per Share (Basic) (*)	0.80	0.29	0.64	1.10	4.07	4.07	0.77	0.23	0.64	1.00	3.93	3.93
Earnings Per Share (Diluted) (*)	0.80	0.29	0.64	1.10	4.07	4.07	0.77	0.23	0.64	1.00	3.93	3.93
(*Not Annualised)												

Notes:
(i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2019 and have been subjected to limited review by the statutory auditors of the company.
(ii) A new accounting standard on leases IND AS 116 is applicable to the company from 01/04/2019. Company is in the process of evaluating the same on its lease agreements including change in the accounting of the existing lease agreements and impact with respect to recognition, measurement and presentation would be affected from subsequent quarters.
(iii) This statement has been prepared 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 to the extent applicable.
(iv) Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

Date: 14/11/2019
Place: Hyderabad

For and on Behalf of Board of Directors
Bodhtree Consulting Limited
Hyderabad
A.N. Ramesh Kumar
Managing Director
LN Ramakrishna

BODHTREE CONSULTING LIMITED

Block A, Wing 2, Level 6, Cyber Gateway, Madhapur, Hyderabad

BALANCE SHEET AS AT 30TH SEPTEMBER 2019

Particulars	Note No.	Stand Alone		Consolidated	
		As At 30th September, 2019	As At 31st March, 2019	As At 30th September, 2019	As At 31st March, 2019
I. ASSETS					
(1) Non-Current Assets					
(a) Property, Plant and Equipment		30.73	386.05	30.73	386.05
(b) Intangible Assets		1,393.55	1,423.55	1,393.55	1,423.55
(c) Intangible Asset Under Development		262.77	150.77	262.77	150.77
		1,687.06	1,960.37	1,687.06	1,960.37
(d) Financial Assets					
(i) Investments		728.85	728.49	728.85	728.49
(e) Deferred Tax Asset		14.45	35.21	14.45	35.21
		2,430.35	2,724.06	2,430.35	2,724.06
(2) Current Assets					
(a) Financial Assets					
(i) Trade receivables		12,257.31	10,611.54	12,257.33	10,611.56
(ii) Cash and cash equivalents		35.61	37.74	35.77	37.88
(iii) Bank balances other than (ii) above		270.05	304.63	270.05	304.63
(iv) Loans and advances		430.28	464.88	430.28	464.88
(v) Other Financial Assets		62.22	74.75	62.22	74.75
(b) Current Tax Assets (Net)		162.70	157.61	162.70	157.61
(c) Other Current Assets		657.45	657.52	657.45	657.52
		13,875.63	12,308.67	13,875.81	12,308.83
Total Assets		16,305.99	15,032.73	16,306.17	15,032.89
II. EQUITY AND LIABILITIES:-					
EQUITY					
(a) Equity Share Capital		1,995.82	1,995.82	1,996.82	1,996.82
(b) Other Equity		3,244.95	3,029.31	3,195.32	2,999.14
		5,240.77	5,025.14	5,192.14	4,995.96
LIABILITIES					
(1) Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		546.15	232.84	546.15	232.84
(b) Provisions		53.71	72.52	54.09	72.78
		599.87	305.36	600.24	305.62
(2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		856.66	845.35	856.66	845.35
(ii) Trade Payables		7,406.72	6,456.61	7,408.56	6,458.30
(iii) Other Financial Liabilities		431.66	567.37	439.81	576.30
(b) Other Current Liabilities		1,764.46	1,825.34	1,802.90	1,843.77
(c) Provisions		5.85	7.57	5.85	7.58
		10,465.35	9,702.24	10,513.79	9,731.30
Total Equity & Liabilities		16,305.99	15,032.73	16,306.17	15,032.89

For and on Behalf of Board of Directors
Bodhtree Consulting LimitedL.N. Ramakrishna
Managing DirectorDate: 14/11/2019
Place: Hyderabad

Statement of Cash Flows

(Rs.in lakhs)

Particulars	Stand Alone		Consolidated	
	As at Sept 30,2019	As at Sept 30,2018	As at Sept 30,2019	As at Sept 30,2018
Cash Flows from Operating Activities				
Net profit before tax	218.63	488.50	199.18	488.28
Adjustments for :				
Interest on Fixed Deposits with Bank	(6.74)	-	(6.74)	-
Depreciation and Amortization Expenses	437.62	295.71	437.62	295.71
Finance Charges	68.91	-	68.91	-
Income Tax on Remeasurement	13.39	-	13.39	-
Taxes Paid	-	(156.53)	-	(156.53)
Operating profit before working capital changes	731.82	627.68	712.36	627.46
Movements in Working Capital :				
(Increase)/Decrease in Trade Receivables	(1,645.77)	684.49	(1,645.77)	684.49
(Increase)/Decrease in Other financial assets	12.53	59.60	12.53	59.60
(Increase)/Decrease in Other Bank balances	34.57	(6.65)	34.57	(6.65)
(Increase)/Decrease in Other Current Assets	(5.03)	(534.69)	(5.03)	(534.69)
(Increase)/Decrease in Short Term Loan and Advances	34.60	(456.12)	34.60	(456.12)
Increase/(Decrease) in Trade Payables	950.11	690.53	950.26	690.54
Increase/(Decrease) in Other financial liabilities	(135.71)	(211.72)	(136.38)	(211.62)
Increase/(Decrease) in Other Current liabilities	(60.88)	183.34	(40.87)	183.46
Increase/(Decrease) in Provisions	(15.57)	3.55	(15.57)	3.55
Changes in Working Capital	(831.14)	412.34	(811.66)	412.56
Cash generated from operations	(99.32)	1,040.02	(99.29)	1,040.02
Net Cash from operating activities (A)	(99.32)	1,040.02	(99.29)	1,040.02
Cash flows from Investing Activities				
Purchase of Fixed Assets	(164.31)	(277.87)	(164.31)	(277.87)
Increase/(Decrease) in Investment	(0.96)	(2.04)	(0.96)	(2.04)
Receipt of Interest	6.74	-	6.74	-
Net Cash used in Investing Activities (B)	(158.53)	(279.91)	(158.53)	(279.91)
Cash flows from Financing Activities				
Repayment/(Proceeds) of/from Short-term borrowings	11.31	(818.78)	11.31	(818.78)
Repayment/(Proceeds) of/from Long-term borrowings	313.31	48.54	313.31	48.54
Finance cost	(68.91)	-	(68.91)	-
Net Cash used in Financing Activities (C)	255.71	(770.24)	255.71	(770.24)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(2.13)	(10.13)	(2.11)	(10.13)
Cash and Cash equivalents at the beginning of the year	37.74	26.70	37.88	27.75
Cash and Cash equivalents at the ending of the year	35.61	16.58	35.77	17.62

Date: 14/11/2019
Place: Hyderabad

For and on Behalf of Board of Directors
Bodhtree Consulting Limited

L.N. Ramakrishna
L.N. Ramakrishna
Managing Director





Limited Review Report

To
Board of Directors
BODHTREE CONSULTING LIMITED


We have reviewed the accompanying statement of Unaudited Half yearly financial results of **BODHTREE CONSULTING LIMITED** ('the Company') for the quarter ended 30th September, 2019 and year to date from 01st April 2019 to 30th September 2019 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 20 16 (' the Circular').

The preparation of the statement in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) rules 2015, as amended, read with the circular is the responsibility of company's management and has been approved by the Board of Directors of the company. Our opinion is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard 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 statements are free of 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 misstatement.

For NSVR&ASSOCIATES LLP.,
Chartered Accountants
Firm Regd. No.008801S/S200060


Suresh Gannamani
Partner

Membership No. 226870
UDIN: 19226870AAAADR1043



Place: Hyderabad
Date : 14/11/2019