

**BODHTREE CONSULTING LIMITED**  
Level 6, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad  
CIN: L74140TG1982PLC040516

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2021  
(in Rs Lakhs)

Particulars	Quarter ended			Half-Year ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>Income :</b>						
Income from Operations	2,174.36	833.83	3,792.35	3,008.19	6,554.31	14,560.25
Other Income	5.10	96.68	2.43	101.78	2.43	883.31
<b>Total Income</b>	<b>2,179.45</b>	<b>930.51</b>	<b>3,794.78</b>	<b>3,109.96</b>	<b>6,556.74</b>	<b>15,443.56</b>
<b>Expenses :</b>						
Work Execution expenses	1,788.30	577.28	3,299.65	2,365.58	5,656.79	12,559.53
Employee Benefits Expense	58.87	75.93	85.58	134.80	167.41	401.61
Finance costs	27.94	28.53	36.30	56.47	72.09	153.50
Depreciation and Amortization Expense	115.30	119.70	126.77	235.00	223.26	463.11
Other expenses	54.75	37.17	74.58	91.92	99.98	302.97
<b>Total Expenditure</b>	<b>2,045.17</b>	<b>838.61</b>	<b>3,622.89</b>	<b>2,883.78</b>	<b>6,219.53</b>	<b>13,880.72</b>
<b>Profit / (loss) before tax</b>	<b>134.28</b>	<b>91.89</b>	<b>171.89</b>	<b>226.18</b>	<b>337.21</b>	<b>1,562.84</b>
<b>Tax expense</b>						
Current tax	48.30	39.13	52.19	87.43	95.75	216.89
Taxes of earlier years	-	-	-	-	-	-
Deferred tax	(19.16)	(53.32)	(13.85)	(72.48)	(10.67)	40.88
<b>Net Profit / (loss) for the period</b>	<b>105.14</b>	<b>106.08</b>	<b>133.55</b>	<b>211.23</b>	<b>252.13</b>	<b>1,305.07</b>
<b>Other Comprehensive Income (OCI)</b>						
(a) (i) Items that will not be reclassified to profit or loss	4.54	(2.65)	(11.34)	1.89	(2.55)	(2.80)
(ii) Tax on items that will not be reclassified to profit or loss	(1.15)	0.67	5.75	(0.48)	0.64	0.71
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>3.40</b>	<b>(1.98)</b>	<b>(5.59)</b>	<b>1.42</b>	<b>(1.91)</b>	<b>(2.09)</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>108.54</b>	<b>104.10</b>	<b>127.96</b>	<b>212.65</b>	<b>250.23</b>	<b>1,302.98</b>
<b>Paid-up Equity Share Capital (Face Value : Rs.10 per share)</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>	<b>1,995.82</b>
<b>Other equity</b>						<b>4,752.62</b>
Earnings Per Share (Basic) (*)	0.53	0.53	0.67	1.06	1.26	6.54
Earnings Per Share (Diluted) (*)	0.53	0.53	0.67	1.06	1.26	6.54
(*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 13th November, 2021.

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 Polices 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 "Limited Review" of the above unaudited 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) Estimation uncertainty relating to the global health pandemic on COVID-19.

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.

f) 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: 13/11/2021  
Place: Hyderabad