

REGISTERED & CORPORATE OFFICE :

Level-2, Wing-A, Melange Towers, Patrika Nagar,
Madhapur, Hitech City, Hyderabad - 500 081

TEL : +91 40 4261 9840 **WEB :** www.Bodhtree.com

CIN : L74140TG1982PLC040516

Date: May 30, 2024

To

Listing Compliance Department

M/s. BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip Code: 539122

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2024

Please find enclosed the Annual Secretarial Compliance Report issued by the Practising Company Secretary for the year ended March 31, 2024 as required under Reg. 24A of SEBI LODR Regulations, 2015.

Kindly take the intimation on record.

Thanking you

Yours truly

for **Bodhtree Consulting Limited**

Santosh Kumar Vangapally

Whole-time Director

DIN: 09331903



Encl: A/a.



**SECRETARIAL COMPLIANCE REPORT OF BODHTREE CONSULTING LIMITED
FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2024
CIN : L74140TG1982PLC040516**

I Surya Prakash Perumalla, Practicing Company Secretary, representing SPP & Associates, Company Secretaries, Hyderabad have examined:

- (a) all the documents and records made available to us and the explanation provided by **BODHTREE CONSULTING LIMITED** (hereafter referred as “the listed entity”), having its registered office at # Level-2, Wing-A, Melange Towers Patrika Nagar, Madhapur, Hitech City Hyderabad, Telangana, India.
- (b) the filings/ submissions made by the listed entity to the stock exchange,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Certification.

for the year ended 31st March, 2024 in respect of Compliance with the provisions of:

- (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars and guidelines issued there under; and
- (b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), the Rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI").

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, have been examined include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;-
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - ***Not applicable during the reporting period;***
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021- **Not applicable during the reporting period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;

and Circulars/ guidelines issued thereunder, to the extent applicable and based on the above examination, I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:**

S. No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
1	prior intimation about the meeting of the board of directors	Regulation 29(2)/29(3)	Delay in furnishing prior intimation about the meeting of the board of directors For the month of February 2024	BS E Limited	Penalty Levied on the Company	Delay in furnishing prior intimation about the meeting of the board of directors For the month of February 2024	INR 11,800	The Company has paid the penalty amount,	The Company will ensure compliance in near future.	-

2	disclosure of related party transactions on consolidated basis.	Regulation 23 (9)	Non-submission of the financial results within the period prescribed under this regulation For the quarter ended September 2023	BS E Limited	Penalty Levied on the Company	Late Submission of the financial results within the period prescribed under this regulation For the quarter ended September 2023	INR 11,800	The Company has paid the penalty amount.	The Company will ensure compliance in near future.	-
3-	SOP Fines	SEBI (LODR) Regulations	SOP Fines	BS E Limited	Penalty Levied on the Company	SOP Fines	INR 88,500	The Company has paid the penalty amount	The Company will ensure compliance in near future.	-
4	Submission of Financial Statements	Regulation 33	Late Submission of Financial Statements for the quarters	-	-	-	-	-	The Company will ensure compliance in near	-

			ended on 30-09-2023 and 31-12-2023						future.	
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sl. No.	Observations of the Practising Company Secretary in The previous Reports	Observations made in the Secretarial Compliance Report for the year ended	Actions taken by The listed entity, if any	Comments of the Practising Company Secretary on the action taken by the listed entity
1	The Company for the show cause notice received has submitted a consent application for settlement on 8th Jan 2021 under SEBI (Settlement Proceedings) Regulations, 2018 and the same is yet to be pronounced by SEBI as on 31st March, 2021.	Year 20-21	<p>Company had filed the Consent application and the same was rejected by the SEBI and an adjudication order was passed by the SEBI on 15th March, 2022.</p> <p>However it is informed that the Company has filed an appeal with Hon'ble Securities Appellate tribunal against the adjudication order passed by SEBI. The application is admitted and</p>	This matter is still pending with SEBI

			awaited argument.	
2	Regulation 26 of SEBI (Share based Employee Benefits) Regulations, 2014 in relation to alignment of existing General Employee Benefit Scheme of the Company i.e BCL Employees Benefit Trust	Year 2019-20	<p>The Company has considered the resolution to ratify the BCL-ESOP 2016 PLAN which was approved by majority of the shareholders so as to comply to the Regulation 26 of SEBI (Share based Employee Benefits) Regulations, 2014 in relation to alignment of existing General Employee Benefit Scheme of the Company i.e BCL Employees Benefit Trust .</p> <p>The Company has passed the resolution but the alignment of the BCL Employee Benefit Trust is yet to be implemented in lines with the Regulation 26 of SEBI (Share based Employee Benefits) Regulations, 2014.</p>	This matter is still pending with SEBI

3	<p>Section 15HB of the SEBI Act for violation of provisions of para 6 (ii) of the SEBI Circular No. CIR/CFD/DIL/3/2013 dated January 17, 2013 read with ESOPS and ESPS Guidelines and Section 31 of SBEB Regulations and Regulations 3(4), 3(9), 5, 6, 13, 15 and 22(1) of SEBI (Share Based Employees Benefit) Regulations, 2014 (hereinafter referred to as, 'SBEB Regulations').</p> <p>SEBI has levied a penalty of Rs. 8,00,000 (Rupees Eight Lakh only)</p>	Year 21-22	The Company has yet not paid the said amount and informed that appeal is filed with Hon'ble Securities Appellate Tribunal and admitted and awaited arguments	This matter is still pending with SEBI
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(i) I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

SN	Particulars	Compliance Status (Yes/No)	Observations/Remarks by PCS
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)</p>	Yes	-
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. All the policies are in conformity with SEBI Regulations and have been 	Yes	-

	reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI		
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	Yes	-
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	-
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Not Complied	The Company could not comply with the regulation 25(3) of SEBI LODR 2015 as the Company is in CIRP.
8.	Related Party Transactions: (a) In case no prior approval obtained, the listed entity has obtained prior approval of	Yes	-

	Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.		
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph at point no.(h)[b].	No	-
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	No such instances during the review period.
13.	Additional Non-compliances, if any:	As per Regulation 3(5) of SEBI (PIT) Regulations, 2015, the company is required to maintain and update the SDD software from time to time. During the period under review, the company could not update the details in SDD	

		software maintained by the company due to technical issues. The company is working to rectify the same.
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Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 29 May, 2024

Place: Hyderabad

**For SPP & Associates
Company Secretaries**

SURYA PRAKASH
PERUMALLA

Digitally signed by SURYA
PRAKASH PERUMALLA
Date: 2024.05.29 18:02:34
+05'30'

**Surya Prakash Perumalla
Company Secretary in Practice
FCS No. 9072; CP No.11142
FRN: S2023TS899200
UDIN: F009072F000490102
PR No.2622/2022**