

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: January 30, 2025

To

Listing Compliance Department

M/s. BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Thursday, January 30, 2025.

Pursuant to Regulation 29, 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that, the meeting of the Board of Directors held on Thursday, January 30, 2025, commenced at 11:45 AM and concluded at 12:40 PM.

The Board, inter-alia, discussed and approved the following:

1. Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2024.
2. Noted the Limited Review Report of the Statutory Auditors, M/s. RSM & Associates., on the aforementioned Financial Results for the quarter and nine months ended December 31, 2024.

Enclosed the Un-audited Financial Results for the quarter and nine months ended December 31, 2024, along with Notes and Limited Review Report given by the Statutory Auditors on the aforementioned Financial Results.

Request you to take the same on record.

Thanking you

For Bodhtree Consulting Limited

Prashanth Mitta

Whole-time Director & CEO

DIN: 02459109



Encl: A/a.

| BODHTREE CONSULTING LIMITED | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad-81 | | | | | | | |
| CIN: L74140TG1982PLC040516 | | | | | | | |
| Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December. 2024 | | | | | | | |
| (Inr. Lakhs) | | | | | | | |
| Particulars | Quarter ended | | | | 9 months ended | | Year Ended |
| | Dec 31,2024 | Sep 30, 2024 | June 30, 2024 | Dec 31, 2023 | Dec 31, 2024 | Dec 31, 2023 | March 31, 2024 |
| | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| Income : | | | | | | | |
| Income from Operations | 403.96 | 130.08 | 8.85 | 232.49 | 542.89 | 441.68 | 1,655.75 |
| Other Income | (0.92) | 11.30 | 1.77 | - | 12.16 | 58.06 | 64.96 |
| Total Income | 403.04 | 141.39 | 10.62 | 232.49 | 555.05 | 499.74 | 1,720.71 |
| Expenses : | | | | | | | |
| Work Execution expenses | 196.18 | 127.04 | 3.08 | 172.51 | 326.30 | 342.28 | 1,480.42 |
| Employee Benefits Expense | 69.25 | 67.91 | 66.99 | 49.68 | 204.15 | 80.92 | 139.61 |
| Finance costs | 0.80 | 0.03 | 1.56 | 44.53 | 2.39 | 108.18 | 113.70 |
| Depreciation and Amortization Expense | 1.57 | 1.58 | 1.79 | 2.00 | 4.94 | 23.43 | 25.44 |
| Other expenses | 17.34 | 17.75 | 25.64 | 26.23 | 60.73 | 95.67 | 131.80 |
| Total Expenditure | 285.14 | 214.31 | 99.06 | 294.94 | 598.51 | 650.47 | 1,890.97 |
| Profit / (loss) before tax | 117.89 | (72.92) | (88.44) | (62.45) | (43.47) | (150.73) | (170.26) |
| Tax expense | | | | | | | |
| Current tax | - | - | - | - | - | - | - |
| Deferred tax | (0.32) | (0.71) | 0.26 | - | (0.77) | 8.23 | 76.17 |
| Net Profit / (loss) for the period | 117.58 | (73.63) | (88.18) | (62.45) | (44.23) | (158.96) | (246.43) |
| Other Comprehensive Income (OCI) | | | | | | | |
| (a) (i) Items that will not be reclassified to profit or loss | (0.49) | (1.51) | 0.61 | (1.99) | (1.39) | (6.80) | (8.90) |
| (ii) Tax on items that will not be reclassified to profit or loss | 0.12 | 0.38 | (0.15) | 0.50 | 0.35 | 1.71 | 2.24 |
| (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 | - | - | - | - | - | - | - |
| Other Comprehensive Income / (Loss) for the period | (0.36) | (1.14) | 0.46 | (1.49) | (1.04) | (5.09) | (6.66) |
| Total Comprehensive Income for the period (Comprising Net Profit / (loss)) | 117.21 | (74.77) | (87.72) | (63.94) | (45.27) | (164.04) | (253.09) |
| Paid-up Equity Share Capital (Face Value : Rs.10 per share) | 1,717.31 | 1,717.31 | 1,717.31 | 1,995.82 | 1,717.31 | 1,995.82 | 1,717.31 |
| Other equity | | | | | | | (255.46) |
| Earnings Per Share (Basic) (*) | 0.68 | (0.44) | (0.51) | (0.32) | (0.26) | (0.50) | (1.47) |
| Earnings Per Share (Diluted) (*) | 0.68 | (0.44) | (0.51) | (0.32) | (0.26) | (0.50) | (1.47) |
| (*Not Annualised) | | | | | | | |

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

Notes:

1. The above un audited financial results have been reviewed by the Audit Committee at its meeting held on January 30, 2025 and approved by the Board of Directors of the Company at its meeting held on January 30, 2025.
2. The Statutory Auditors of the Company have carried out limited review of the above un 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.
3. 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.
4. The entire operations of the Company relate to only one segment – IT enabled services. Hence segmental reporting as per Ind AS 108 is not made.
5. Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.
6. The un audited financial results for the quarter and nine months ended December 31, 2024 are also available on the Bombay stock exchange website www.bseindia.com, and on the company's website www.bodhtree.com.
7. Post the capital restructuring implemented as per the Resolution Plan approved by the Hon'ble NCLT, Hyderabad bench, recommencement of the trading approval was received from the BSE on January 13, 2025 w.e.f. January 15, 2025.

By Order of the Board
For Bodhtree Consulting Limited

Date: January 30, 2025

Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109



RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.
Mobile No: 9871713974 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

Independent Auditor's Review Report on Quarterly 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 statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended December 31, 2024. 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..

UDIN: 25202308BMIUDF1448

Place: Hyderabad
Date:30.01.2025



For RSM & Associates
Chartered Accountants
FR. No. 2813 S


(E. Madhusudhana Reddy)
Partner, M.No.202308