

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: November 13, 2024

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 Wednesday, November 13, 2024.

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 Wednesday, November 13, 2024, commenced at 11:30 AM and concluded at 12:20 PM.

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

1. Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2024, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2024.
2. Noted the Limited Review Report of the Statutory Auditors, M/s. RSM & Associates., on the aforementioned Financial Results for the quarter and half year ended September 30, 2024.

Enclosed the Un-audited Financial Results for the quarter and half year ended September 30, 2024, along with Notes, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2024 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

CIN: L74140TG1982PLC040516
Statement of Un-Audited Financial Results for the Quarter and Six Months ended 30th September, 2024

(Inr. Lakhs)

Particulars	Quarter ended			Half year Ended		Year Ended
	Sep 30, 2024	June 30,2024	Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	March 31,2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<u>Income :</u>						
Income from Operations	130.08	8.85	32.85	138.93	209.18	1,655.75
Other Income	11.30	1.77	58.98	13.07	58.06	64.96
Total Income	141.39	10.62	91.84	152.01	267.25	1,720.71
<u>Expenses :</u>						
Work Execution expenses	127.04	3.08	2.41	130.12	169.78	1,480.42
Employee Benefits Expense	67.91	66.99	11.68	134.90	31.24	139.61
Finance costs	0.03	1.56	42.83	1.59	63.64	113.70
Depreciation and Amortization Expense	1.58	1.79	10.88	3.37	21.43	25.44
Other expenses	17.75	25.64	26.06	43.39	69.44	131.80
Total Expenditure	214.31	99.06	93.90	313.37	355.53	1,890.97
Profit / (loss) before tax	(72.92)	(88.44)	(2.06)	(161.36)	(88.28)	(170.26)
<u>Tax expense</u>						
Current tax	-	-	-	-	-	-
Deferred tax	(0.71)	0.26	3.99	(0.45)	8.23	76.17
Net Profit / (loss) for the period	(72.21)	(88.70)	(6.05)	(160.91)	(96.51)	(246.43)
<u>Other Comprehensive Income (OCI)</u>						
(a) (i) Items that will not be reclassified to profit or loss	(1.51)	0.61	(1.03)	(0.90)	(4.81)	(8.90)
(ii) Tax on items that will not be reclassified to profit or loss	0.38	(0.15)	0.26	0.23	1.21	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	(1.14)	0.46	(0.77)	(0.68)	(3.60)	(6.66)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	(73.34)	(88.24)	(6.82)	(161.58)	(100.11)	(253.09)
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	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) (*)	(0.43)	(0.51)	(0.03)	(0.94)	0.50	(1.47)
Earnings Per Share (Diluted) (*)	(0.43)	(0.51)	(0.03)	(0.94)	0.50	(1.47)
(*Not Annualised)						

Notes:

- The above results have been reviewed by the Audit Committee at its meeting held on November 13, 2024 and approved by the Board of Directors of the Company at its meeting held on November 13, 2024.
- 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.
- 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.
- 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.
- Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.
- The financial results for the quarter and half year ended September 30, 2024 are also available on the Bombay stock exchange website www.bseindia.com, and on the company's website www.bodhtree.com.

By Order of the Board
For Bodhtree Consulting Limited

Date: November 13, 2024
Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

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CIN : L74140TG1982PLC040516

(Amount in Rs.)

BODHTREE CONSULTING LIMITED Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad CIN: L74140TG1982PLC040516 STATEMENT OF ASSETS & LIABILITIES		
Particulars	Quarter ended 30 th Sep 2024 (Unaudited)	As At 31 st March 2024 (Audited)
I. ASSETS		
<u>(1) Non-Current Assets</u>		
(a) Property, Plant and Equipment	27,28,625	37,26,000
(b) Intangible Assets	-	-
© Intangible Asset Under Development	-	-
	27,28,625	37,26,000
(d) Financial Assets		
(i) Investments	7,35,000	7,35,000
© Deferred Tax Asset	1,45,021	1,67,653
	8,80,021	9,02,653
<u>(2) Current Assets</u>		
Inventories		
(a) Financial Assets		
(i) Trade receivables	5,74,06,131	6,80,96,473
(ii) Cash and cash equivalents	16,22,638	16,03,842
(iii) Bank balances other than (ii) above	7,42,76,599	7,30,58,823
(iv) Loans and advances	-	-
(v) Other Financial Assets	1,95,78,276	20,78,276
(b) Current Tax Assets (Net)	-	-
© Other Current Assets	46,04,230	44,37,581
	15,74,87,874	14,92,74,995
Total Assets	16,10,96,519	15,39,03,648
II. EQUITY AND LIABILITIES:-		
<u>EQUITY</u>		
(a) Equity Share Capital	17,17,31,140	17,17,31,140
(b) Other Equity	(4,17,94,610)	(2,55,45,543)
	12,99,36,530	14,61,85,597
<u>LIABILITIES</u>		

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CIN : L74140TG1982PLC040516
6,03,210 **5,12,814**

(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,04,87,910		-
(ii) Trade Payables	1,18,89,166		27,70,994
(iii) Other Financial Liabilities	-		-
(b) Other Current Liabilities	81,79,702		44,34,243
© Provisions	-		-
(d) Current Tax Liability			
	3,05,56,779		72,05,237
Total Equity & Liabilities	16,10,96,519		15,39,03,648

By Order of the Board
For Bodhtree Consulting Limited

Date: November 13, 2024

Place: Hyderabad

Prashanth Mitta
 Whole-time Director & CEO
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(Amount in Rs. Lakhs)

BODHTREE CONSULTING LIMITED Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad CIN: L74140TG1982PLC040516			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2024			
Particulars	Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
Cash Flows from Operating Activities			
Net profit before tax	(161.36)	(88.28)	(170.26)
Other Comprehensive Income	(0.90)	(4.81)	(8.90)
Adjustments for :			
Fair value difference of financial Instruments	-	-	3.10
Depreciation	3.37	21.43	25.44
Finance Costs	1.59	63.64	113.70
Interest received	(13.53)	(8.78)	(11.87)
Unrealised exchange loss /(profit)	0.85	(49.28)	(53.09)
Operating profit before working capital changes	(169.99)	(66.08)	(101.88)
Movements in Working Capital :			
(Increase)/Decrease in Trade Receivables	105.26	85.36	5,595.48
(Increase)/Decrease in Other financial assets	(175.00)	-	210.37
(Increase)/Decrease in Other Current Assets	(1.67)	30.06	1,760.31
(Increase)/Decrease in Short Term Loan and Advances	-	17.39	64.63
Increase/(Decrease) in Trade Payables	91.18	2.25	(806.19)
Increase/(Decrease) in Other financial liabilities	-	188.54	(5,062.12)
Increase/(Decrease) in Other Current liabilities	37.45	(48.50)	(1,944.46)
Increase/(Decrease) in Provisions	0.90	4.07	(0.67)
Changes in Working Capital	58.14	279.17	(182.66)
Cash generated from operations	(111.85)	213.09	(284.54)
Direct Taxes Paid	-	-	-
Net Cash from operating activities (A)	(111.85)	213.09	(284.54)
Cash flows from Investing Activities			
Purchase of Fixed Assets	-	-	(1.32)
Product Development Cost	-	-	-
Reciept of Interest	13.53	-	11.87
(Purchase)/Sale of Investment	7.39	-	-
Net Cash used in Investing Activities (B)	20.93	-	10.55
Cash flows from Financing Activities			



Bodhtree Consulting Limited

Repayment/(Proceeds) of/from Short-term borrowings	104.88	58.22	(108.01)
Repayment/(Proceeds) of/from Long-term borrowings			
Finance cost	(1.59)	(63.64)	(113.70)
Repayment/(Proceeds) of/from issue of shares			
Net Cash used in Financing Activities (C)	103.29	(5.42)	1,378.29
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	12.37	207.67	1,104.30
Cash and Cash equivalents at the beginning of the year	746.63	448.52	(357.67)
Cash and Cash equivalents at the ending of the year	758.99	656.19	746.63

By Order of the Board
For Bodhtree Consulting Limited

Date: November 13, 2024

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 September 30, 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..

Place: Hyderabad
Date: 13.11.2024



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

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

UDIN: 24202308BKAKQS1130