

Date: 15<sup>th</sup> September, 2020

To  
**Listing Compliance Department**  
**M/s. BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001  
Fax Nos. 022-22723121/2037

Dear Sirs,

**Sub: Approved the Unaudited Financial results for the Quarter ended on 30 June, 2020****Ref: Scrip code. 539122 (BSE)**

We, hereby inform you that upon the review and recommendation by the Audit Committee, the Board of Directors of the Company at their meeting held today 'inter alia' considered and approved the Unaudited Financial Results of the Company in compliance with the Indian Accounting Standards (Ind-AS) for the quarter ended on 30 June, 2020.

Please find enclosed herewith copy of:

1. The Ind-AS compliant Unaudited Financial Results of the Company for the Quarter ended on 30 June, 2020 as per the format prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015.
2. Limited Review Report issued by M/s. NSVR & Associates LLP, Chartered Accountants, Statutory Auditors of the Company on aforesaid Unaudited Financial Results.

The aforesaid Meeting of the Board of Directors commenced at 5:00 p.m. and concluded at 6:30 p.m.

You are requested to take the same on your record.

Thanking you

Yours truly  
For **Bodhtree Consulting Limited**



**L N Rama Krishna**  
Managing Director  
DIN: 03623543  
Encl: A/a.



(in Rs Lakhs)				
Statement Of Un-Audited Consolidated Results For The Quarter Ended 30 June 2020				
Particulars	Quarter ended June 30,2020	Quarter ended March 31,2020	Quarter ended June 30,2019	Year ended March 31,2020
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
<b>Income</b>				
Revenue from operations	2,761.96	6,276.07	2,855.13	14,142.52
<b>Total Revenue from operations</b>	<b>2,761.96</b>	<b>6,276.07</b>	<b>2,855.13</b>	<b>14,142.52</b>
Other income	6.39	877.40	2.09	1,000.11
<b>Total Income</b>	<b>2,768.35</b>	<b>7,153.47</b>	<b>2,857.22</b>	<b>15,142.63</b>
<b>Expenses</b>				
Work Execution expenses	2,357.14	5,663.54	2,121.61	11,505.34
Employee benefits expense	88.11	215.88	149.85	653.17
Finance costs	35.79	75.86	63.03	276.89
Depreciation and amortization expense	96.48	104.95	217.60	680.90
Other expenses	31.91	1,037.39	159.44	1,362.29
<b>Total Expenses</b>	<b>2,609.43</b>	<b>7,097.62</b>	<b>2,711.53</b>	<b>14,478.59</b>
<b>Profit before tax</b>	<b>158.92</b>	<b>55.85</b>	<b>145.69</b>	<b>664.04</b>
<b>Tax expense</b>				
(1) Current tax	43.56	27.54	57.87	223.35
(2) Taxes of earlier years	-	9.00	-	9.00
(2) Deferred tax	3.19	(5.66)	41.32	18.43
<b>Net Profit for the Period</b>	<b>112.18</b>	<b>24.97</b>	<b>46.50</b>	<b>413.25</b>
<b>Other comprehensive income (OCI)</b>				
(a) (i) Items that will not be reclassified to profit or loss	(1.28)	(40.43)	(3.98)	(24.38)
(ii) Tax on items that will not be reclassified to profit or loss	0.39	10.04	1.16	6.14
(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	-	-	-	-
<b>Total Other Comprehensive income</b>	<b>(0.89)</b>	<b>(30.39)</b>	<b>(2.82)</b>	<b>(18.25)</b>
<b>Total Comprehensive income</b>	<b>111.28</b>	<b>(5.42)</b>	<b>43.68</b>	<b>395.01</b>
<b>Paid-up Equity Share Capital</b> (Rs., 10/- per Equity Share)	1,995.82	1,995.82	1,995.82	1,995.82
<b>Other Equity</b>	-	-	-	<b>3,388.26</b>
<b>Earnings per equity share</b> (Face value of Rs.10/- each)				
(1) Basic (Not Annualised)	0.56	0.13	0.23	2.07
(2) Diluted (Not Annualised)	0.56	0.13	0.23	2.07

#### 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 15th September, 2020

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 Policies 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.

Date: 15.09.2020  
Place: Hyderabad

For and on Behalf of Board of Directors  
**Bodhtree Consulting Limited**

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





(in Rs Lakhs)

**Statement Of Un-Audited Standalone Results For The Quarter Ended 30 June 2020**

Particulars	Quarter ended June 30,2020 (Un Audited)	Quarter ended March 31,2020 (Audited)	Quarter ended June 30,2019 (Un Audited)	Year ended March 31,2020 (Audited)
<b>Income</b>				
Revenue from operations	2,761.96	6,276.08	2,855.13	14,142.52
<b>Total Revenue from operations</b>	<b>2,761.96</b>	<b>6,276.08</b>	<b>2,855.13</b>	<b>14,142.52</b>
Other income	6.39	877.40	2.10	1,000.11
<b>Total Income</b>	<b>2,768.35</b>	<b>7,153.48</b>	<b>2,857.23</b>	<b>15,142.63</b>
<b>Expenses</b>				
Work Execution expenses	2,357.14	5,663.54	2,121.61	11,505.34
Employee benefits expense	81.83	207.26	137.77	622.38
Finance costs	35.79	75.84	63.03	276.84
Depreciation and amortization expense	96.48	104.94	217.60	680.90
Other expenses	31.78	1,040.07	159.22	1,361.90
<b>Total Expenses</b>	<b>2,603.03</b>	<b>7,091.65</b>	<b>2,699.23</b>	<b>14,447.36</b>
<b>Profit before tax</b>	<b>165.32</b>	<b>61.83</b>	<b>158.00</b>	<b>695.27</b>
<b>Tax expense</b>				
(1) Current tax	43.56	27.54	57.87	223.35
(2) Taxes of earlier years	-	9.00	-	9.00
(2) Deferred tax	3.19	(5.67)	41.32	18.43
<b>Net Profit for the Period</b>	<b>118.58</b>	<b>30.95</b>	<b>58.81</b>	<b>444.48</b>
<b>Other comprehensive income (OCI)</b>				
(a) (i) Items that will not be reclassified to profit or loss	(1.54)	(40.44)	(3.99)	(24.38)
(ii) Tax on items that will not be reclassified to profit or loss	0.39	11.26	1.16	6.14
(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	-	-	-	-
<b>Total Other Comprehensive income</b>	<b>(1.15)</b>	<b>(29.18)</b>	<b>(2.83)</b>	<b>(18.25)</b>
<b>Total Comprehensive income</b>	<b>117.43</b>	<b>1.77</b>	<b>55.98</b>	<b>426.24</b>
<b>Paid-up Equity Share Capital</b> (Rs.,10/- per Equity Share)	<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>-</b>	<b>-</b>	<b>-</b>	<b>3,449.65</b>
<b>Earnings per equity share</b> (Face value of Rs.10/- each)				
(1) Basic	0.59	0.16	0.29	2.23
(2) Diluted	0.59	0.16	0.29	2.23

**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 15th September , 2020

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 Policies 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-I9

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**

*L.N.Ramakrishna*

L.N.Ramakrishna  
Managing Director



Date: 15.09.2020

Place: Hyderabad



**Independent Auditor's Report on Quarterly Unaudited consolidated financial Results of M/s BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI(Listing and Obligations and Disclosure Requirements) Regulations, 2015.**

To the Board of Directors of **BODHTREE CONSULTING LIMITED**

We have reviewed the accompanying consolidated statement of unaudited financial results of **BODHTREE CONSULTING LIMITED** ('The Company') for the quarter ended June 30, 2020. 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..

For **NSVR & Associates LLP**

Chartered Accountants

FRN: 008801S/S200067

Suresh Gannamani

Partner

Membership No.226870

UDIN: 20226870AAAAER1196



Place: Hyderabad

Date: 15/09/2020





**Independent Auditor's Report on Quarterly Unaudited standalone financial Results of M/s BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI(Listing and Obligations and Disclosure Requirements) Regulations, 2015.**

To the Board of Directors of **BODHTREE CONSULTING LIMITED**

We have reviewed the accompanying standalone statement of unaudited financial results of **BODHTREE CONSULTING LIMITED** ('The Company') for the quarter ended June 30, 2020. 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..

For **NSVR & Associates LLP**  
Chartered Accountants  
FRN: 008801S/S200067

  
Suresh Gannamani

Partner

Membership No.226870

UDIN: 20226870AAAAEQ6403



Place: Hyderabad

Date: 15/09/2020