Bodhtree Consulting Limited
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: 19th November 2021

To
The Corporate Relationship Department,
BSE Limited,
P.J.Towers, Dalal Street,
MUMBAI – 400 001.

Dear Sir

Sub: Followup on financial results for sept 21.

****

With reference to your email dated 19th November 2021 informing us

In this regard, on scrutiny of Exchange records, it has been observed that the company has not submitted / partially submitted to the Exchange, the Financial Results for the quarter ended September 2021 within prescribed due date.

Observations: Only Limited Review Report and Statement of Assets & Liabilites Received

We are forwarding herewith

Statement of unaudited standalone financial results for the Quarter & half year ended Sept 2021

Statement of unaudited Consolidated financial results for the Quarter & half year ended Sept 2021

Statement of Assets and Liabilities

Standalone cashflow statement for the period ended 30th Sept 2021

Consolidated cashflow statement for the period ended 30th Sept 2021

This is for your information and record.

Thanking you,

Yours sincerely,
For **BODHTREE CONSULTING LIMITED**

A S Nageswar Rao
Company Secretary & Compliance Officer

Bodhtree Consulting Limited Hyderabad

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
Income :						
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
Total Income	**2,179.45**	**930.51**	**3,794.78**	**3,109.96**	**6,556.74**	**15,443.56**
Expenses :						
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
Total Expenditure	**2,045.17**	**838.61**	**3,622.89**	**2,883.78**	**6,219.53**	**13,880.72**
Profit / (loss) before tax	**134.28**	**91.89**	**171.89**	**226.18**	**337.21**	**1,562.84**
Tax expense						
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
Net Profit / (loss) for the period	**105.14**	**106.08**	**133.55**	**211.23**	**252.13**	**1,305.07**
Other Comprehensive Income (OCI)						
(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	-	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	**3.40**	**(1.98)**	**(5.59)**	**1.42**	**(1.91)**	**(2.09)**
Total Comprehensive Income for the period (Comprising Net Profit / (loss)	**108.54**	**104.10**	**127.96**	**212.65**	**250.23**	**1,302.98**
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**
Other equity						**4,752.62**
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.

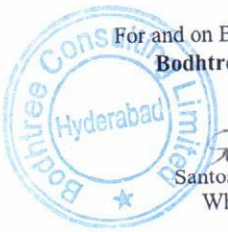
e)Estimation uncertainty relating to the global health pandemic on COVID-I9.

Bodhtree Consulting Limited Hyderabad

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

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September,2021

(in Rs Lakhs)

Particulars	Quarter ended			Half- Year ended		Year ended
	September	June 30,2021	September	September	September	March
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income :						
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
Total Income	**2,179.45**	**930.51**	**3,794.78**	**3,109.96**	**6,556.74**	**15,443.56**
Expenses :						
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	79.29	93.13	138.16	181.24	427.70
Finance costs	27.94	28.53	36.30	56.47	72.09	159.84
Depreciation and Amortization Expense	115.30	119.70	126.77	235.00	223.26	463.11
Other expenses	54.81	38.10	74.71	92.91	100.23	303.53
Total Expenditure	**2,045.23**	**842.90**	**3,630.56**	**2,888.13**	**6,233.60**	**13,913.71**
Profit / (loss) before tax	**134.22**	**87.60**	**164.22**	**221.83**	**323.14**	**1,529.85**
Tax expense						
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
Net Profit / (loss) for the period	**105.08**	**101.79**	**125.88**	**206.88**	**238.06**	**1,272.08**
Other Comprehensive Income (OCI)						
(a) (i) Items that will not be reclassified to profit or loss	4.54	(2.65)	(1.27)	1.89	(2.55)	(2.80)
(ii) Tax on items that will not be reclassified to profit or loss	(1.15)	0.67	0.25	(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	-	-	-	-	-	-
Other Comprehensive Income / (Loss) for the period	**3.40**	**(1.98)**	**(1.01)**	**1.42**	**(1.91)**	**(2.09)**
Total Comprehensive Income for the period (Comprising Net	**108.48**	**99.81**	**124.87**	**208.30**	**236.15**	**1,269.98**
Paid-up Equity Share Capital (Face Value : Rs.10 per share)	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**	**1,995.82**
Other equity						**4,754.96**
Earnings Per Share (Basic) (*)	0.53	0.51	0.63	1.04	1.19	6.37
Earnings Per Share (Diluted) (*)	0.53	0.51	0.63	1.04	1.19	6.37
(*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-I9

Bodhtree Consulting Limited Hyderabad

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.

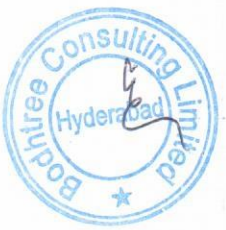
For and on Behalf of Board of Directors
Bodhtree Consulting Limited

Santosh Kumar Vangapally
Whole-Time Director

Date: 13/11/2021
Place: Hyderabad

BODHTREE CONSULTING LIMITED
CIN: L74140TG1982PLC040516
STATEMENT OF ASSETS AND LIABILITIES

Particulars	Standalone		Consolidated	
	As At 30th September, 2021	As At 31st March, 2021	As At 30th September, 2021	As At 31st March, 2021
I. ASSETS				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	185.57	221.27	185.57	221.27
(b) Intangible Assets	292.79	492.09	292.79	492.09
(c) Intangible Asset Under Development	2,583.37	2,583.36	2,583.37	2,583.36
	3,061.72	**3,296.72**	**3,061.72**	**3,296.72**
(d) Financial Assets				
(i) Investments	76.11	76.11	68.73	68.73
(e) Deferred Tax Asset	51.20	-21.47	51.20	-21.47
	3,189.03	**3,351.36**	**3,181.66**	**3,343.98**
(2) Current Assets				
Inventories	-	-	32.73	32.73
(a) Financial Assets				
(i) Trade receivables	9,803.68	8,393.09	9,803.70	8,393.11
(ii) Cash and cash equivalents	2.52	2.37	2.64	2.50
(iii) Bank balances other than (ii) above	298.83	304.70	298.83	304.70
(iv) Loans and advances	32.74	17.85	19.80	17.85
(v) Other Financial Assets	32.22	32.22	32.22	32.22
(b) Current Tax Assets (Net)	-	-	-	-
(c) Other Current Assets	1,761.01	1,957.78	1,761.01	1,957.78
	11,931.00	**10,708.02**	**11,950.92**	**10,740.89**
Total Assets	**15,120.03**	**14,059.38**	**15,132.58**	**14,084.87**
II. EQUITY AND LIABILITIES:-				
EQUITY				
(a) Equity Share Capital	1,995.82	1,995.82	1,995.82	1,995.82
(b) Other Equity	4,965.27	4,752.62	4,963.26	4,754.96
	6,961.09	**6,748.44**	**6,959.08**	**6,750.78**
LIABILITIES				
(1) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	232.07	369.47	232.07	369.47
(b) Provisions	14.94	19.44	15.93	20.35
	247.00	**388.91**	**248.00**	**389.82**
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	821.03	807.49	821.03	807.49
(ii) Trade Payables	4,384.26	4,206.20	4,385.16	4,208.47
(iii) Other Financial Liabilities	155.65	168.72	155.65	168.72
(b) Other Current Liabilities	2,546.64	1,736.70	2,557.88	1,756.60
(c) Provisions	4.35	2.90	5.79	2.99
(d) Current Tax Liability	-	-	-	-
	7,911.93	**6,922.02**	**7,925.51**	**6,944.27**
Total Equity & Liabilities	**15,120.03**	**14,059.38**	**15,132.58**	**14,084.87**



BODHTREE CONSULTING LIMITED
CIN: L74140TG1982PLC040516
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

Particulars	Six Months Ended		Year Ended
	30.09.2021	30.09.2020	31.03.2021
Cash Flows from Operating Activities			
Net profit before tax	**226.18**	**337.21**	**1,562.84**
Adjustments for :			
Fair value difference of financial Instruments	-	0.28	1.18
Depreciation	235.00	223.26	463.11
Finance Costs	56.47	72.07	153.50
Interest received	(4.34)	(2.43)	(20.39)
Unrealised exchange loss /(profit)	(97.44)	-	(3.78)
Loss/ (Profit) on Sale of Asset	-	1.12	0.28
Loss/ (Profit) on Sale of Investment	-	-	(852.80)
Operating profit before working capital changes	**415.88**	**631.50**	**1,303.93**
Movements in Working Capital :			
(Increase)/Decrease in Trade Receivables	(1,313.15)	(141.94)	(1,112.54)
(Increase)/Decrease in Other financial assets	-	-	(20.00)
(Increase)/Decrease in Other Current Assets	207.58	(297.54)	(78.38)
(Increase)/Decrease in Short Term Loan and Advances	(14.89)	23.95	(11.40)
Increase/(Decrease) in Trade Payables	178.06	857.20	664.12
Increase/(Decrease) in Other financial liabilities	-	189.56	10.55
Increase/(Decrease) in Other Current liabilities	736.80	272.10	(626.76)
Increase/(Decrease) in Provisions	(3.06)	(2.81)	(3.16)
Changes in Working Capital	**(208.66)**	**900.52**	**(1,177.57)**
Cash generated from operations	**207.22**	**1,532.02**	**126.36**
Direct Taxes Paid	(10.80)	(22.51)	-
Net Cash from operating activities (A)	**196.41**	**1,509.51**	**126.36**
Cash flows from Investing Activities			
Purchase of Fixed Assets	-	-	(1.08)
Product Development Cost	-	(1,126.94)	(1,126.94)
Sale of Asset	-	1.08	2.58
Reciept of Interest	4.34	2.43	20.39
(Purchase)/Sale of Investment			1,524.80
Net Cash used in Investing Activities (B)	**4.34**	**(1,123.44)**	**419.75**
Cash flows from Financing Activities			
Repayment/(Proceeds) of/from Long-term borrowings	(163.54)	(391.13)	(447.69)
Finance cost	(56.47)	(72.07)	(153.50)
Net Cash used in Financing Activities (C)	**(220.01)**	**(463.19)**	**(601.19)**
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	**(19.26)**	**(77.12)**	**(55.08)**
Cash and Cash equivalents at the beginning of the year	(500.42)	(445.34)	(445.34)
Cash and Cash equivalents at the ending of the year	**(519.68)**	**(522.46)**	**(500.42)**

Notes:

1) Cash and Cash equivalents includes:

Particulars	AS at 30.09.2021	As at 30.09.2020	As at 31.03.2021
Cash on hand	0.08	0.19	0.14
Cash Equivalents			
- Current accounts	2.43	3.39	2.23
Margin money deposits	298.83	360.44	304.70
Shoret Term Borrowings From Banks	(821.03)	(886.47)	(807.49)
	(519.68)	**(522.46)**	**(500.42)**

Bodhtree Consulting Limited Hyderabad

BODHTREE CONSULTING LIMITED
CIN: L74140TG1982PLC040516
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

Particulars	Six Months Ended		Year Ended
	30.09.2021	30.09.2020	31.03.2021
Cash Flows from Operating Activities			
Net profit before tax	**212.11**	**323.14**	**1,529.85**
Adjustments for :			
Fair value difference of financial Instruments	-	0.28	2.17
Depreciation	235.00	223.26	463.11
Finance Costs	56.47	72.07	153.50
Interest received	(4.34)	(2.43)	(20.39)
Unrealised exchange loss /(profit)	(97.44)	-	(3.78)
Loss/ (Profit) on Sale of Asset	-	1.12	0.28
Loss/ (Profit) on Sale of Investment	-	-	(852.80)
Operating profit before working capital changes	**401.81**	**617.43**	**1,271.93**
Movements in Working Capital :			
(Increase)/Decrease in Trade Receivables	(1,313.15)	(141.94)	(1,112.54)
(Increase)/Decrease in Other financial assets			(20.00)
(Increase)/Decrease in Other Current Assets	207.58	(297.54)	(78.38)
(Increase)/Decrease in Short Term Loan and Advances	(14.89)	23.95	(11.40)
Increase/(Decrease) in Trade Payables	177.08	856.23	664.58
Increase/(Decrease) in Other financial liabilities	15.05	204.60	12.94
Increase/(Decrease) in Other Current liabilities	736.80	272.10	(635.35)
Increase/(Decrease) in Provisions	(3.06)	(2.81)	(3.16)
Changes in Working Capital	**(194.59)**	**914.58**	**(1,183.31)**
Cash generated from operations	**207.22**	**1,532.02**	**88.62**
Direct Taxes Paid	(10.80)	(22.51)	
Net Cash from operating activities (A)	**196.41**	**1,509.51**	**88.62**
Cash flows from Investing Activities			
Purchase of Fixed Assets		-	(1.08)
Product Development Cost		(1,126.94)	(1,126.94)
Sale of Asset		1.08	2.58
Reciept of Interest	4.34	2.43	20.39
(Purchase)/Sale of Investment			1,524.80
Net Cash used in Investing Activities (B)	**4.34**	**(1,123.44)**	**419.75**
Cash flows from Financing Activities			
Repayment/(Proceeds) of/from Long-term borrowings	(163.54)	(391.13)	(447.69)
Finance cost	(56.47)	(72.07)	(153.50)
Repayment/(Proceeds) of/from issue of shares			70.11
Net Cash used in Financing Activities (C)	**(220.01)**	**(463.19)**	**(531.09)**
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	**(19.26)**	**(77.12)**	**(22.72)**
Cash and Cash equivalents at the beginning of the year	(500.29)	(445.21)	(779.92)
Cash and Cash equivalents at the ending of the year	**(519.55)**	**(522.33)**	**(802.63)**

Notes:

1) Cash and Cash equivalents includes:

Particulars	AS at 30.09.2020	As at 30.09.2019	As at 31.03.2020
Cash on hand	0.21	0.32	0.14
Cash Equivalents			
- Current accounts	2.43	3.39	2.36
Margin money deposits	298.83	360.44	2.37
Shoret Term Borrowings From Banks	(821.03)	(886.47)	(807.49)
	(519.55)	**(522.33)**	**(802.63)**

