RSM & Associates
CHARTERED ACCOUNTANTS
INDIA
Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.
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INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s. BODHTREE CONSULTING LIMITED

Report on the Audit of the Financial Statements

Opinion

We were engaged to audit the accompanying financial statements of BODHTREE CONSULTING LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of affairs of the Organization, as at 31st March, 2025, and its Profit/Loss, Changes in Equity and it cash flows for the year ended on that date.

Basis Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its profit/loss and its cash flows for the year ended on that date.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole and in forming of our Opinion. We have nothing to report in this regard.

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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to

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events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Information other than the financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, for example, Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. The other information as

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stated above is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other in- formation is materially inconsistent with the Standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the other information as stated above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with Governance.

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in "Annexure B" a Statement on the Matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2) As required by section 143(3) of the Act, we report that:

a) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) The proper books of account as required by law have been kept by the Company regarding with regards to all other matters the Company is maintaining proper Books of Accounts in our opinion.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) The aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act and regarding all other matters the financial Statements of the Company is in Compliance with Ind AS as per Section 133 of the act.

e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses adverse opinion on the Company's internal financial

RSM & ASSOCIATES * Chartered Accountants * FRN No. 002813S controls over financial reporting for the reasons stated therein.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For RSM & ASSOCIATES
Chartered Accountants,
Firm Reg No: 002813S

CA. E. Madhusudhana Reddy
Partner
Membership No: 202308
UDIN: 25202308BMIUHG3471

Place: Hyderabad
Date: 08th May 2025

Annexure 'A' to the Independent Auditor's Report

[Referred to in Paragraph (2)h under 'Report on Other Legal and Regulatory Requirements' in our Independent Auditor's Report of even date, to the Members of the Company on the Financial Statements for the year ended 31st March, 2025

Report on the Internal Financial Controls with reference to Financial Statements under clause (i) of sub - section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Controls over Financial Reporting of the Company as of 31st March, 2025 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board is responsible for establishing and maintaining Internal Financial Controls, based on the Internal Control with reference to Financial Statements criteria established by the Company, considering the essential components of Internal Control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its Assets, the prevention and detection of frauds and errors, the accuracy and completeness of the Accounting Records and the timely preparation of reliable Financial Information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing specified under section 143(10) of the Act to the extent applicable to an audit of Internal Financial Controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls with reference to Financial Statements were established and maintained and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls with reference to Financial Statements and their Operating Effectiveness. Our audit of Internal Financial Controls with reference to Financial Statements included obtaining in understanding of Internal Financial Controls with reference to Financial Statements, assessing the risk that a material weakness exists and testing and evaluating the design and Operating Effectiveness of Internal Control based on the assessed risk. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit Opinion on the Company's Internal Financial Controls with reference to Financial Statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A Company's Internal Financial Control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of Financial Reporting and the preparation of Financial Statements for external purposes in accordance with Generally Accepted Accounting Principles. A Company's Internal Financial Control with reference to Financial Statements includes those Policies and Procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the Assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with Generally Accepted Accounting Principles and that Receipts and Expenditures of the Company are being made only in accordance with authorisations of Management and Directors/Resolution Professional of the Company; and (3) provide reasonable assurance regarding prevention of timely detection of unauthorised acquisition, use or disposition of the Company's Assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the Inherent Limitations of Internal Financial Controls with reference to Financial Statements, including the possibility of collusion or Improper Management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the Internal Financial Controls with reference to Financial Statements to future periods are subject to the risk that the Internal Financial Controls with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the Policies or Procedures may deteriorate.

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Opinion

In our Opinion, the Company has, in all material respects, maintained adequate Internal Financial controls with reference to Financial Statements as of 31st March, 2025, based on the internal control with reference to Financial Statements criteria established by the Company considering the essential components of Internal Control stated in the Guidance Note issued by the ICAI, the Company's Internal Financial Controls with reference to Financial Statements were operating effectively as of 31st March, 2025.

For RSM & ASSOCIATES
Chartered Accountants,
Firm Reg No: 002813S

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Chartered Accountants

CA. E. Madhusudhana Reddy
Partner
Membership No: 202308
UDIN: 25202308BMIUHG3471

Place: Hyderabad
Date: 08th May 2025

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members **of BODHTREE CONSULTING LIMITED** of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment:

(a) The Company has maintained records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant, and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The Company doesn't own any immovable property, hence reporting under this Clause is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued, nor obtained a Valuation Report by a Registered Valuer as defined under rule 2 of the Companies (Registered Valuers& Valuation) Rules,2017. With respect to Property, Plant and Equipment.

(e) According to information and.explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the

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Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii. The Company is involved in providing Information Technology and IT Enabled Services, hence does not hold any physical inventory. Therefore, reporting under this clause is Not Applicable.

iii. (a) The Company has not provided working capital loan. Therefore, reporting under this clause is Not Applicable.

(b) The Company is not engaged in the business to give loans primarily. Hence clause (iii) (a) is applicable.

iv. The company has not advanced any loans, guarantees to directors of the company. Hence, this clause is not applicable to the company.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits in contravention to the provisions of Sec 73 to 76 of The Companies Act, 2013, The Companies (Acceptance of deposit rules, 2014), any other relevant provisions of The Companies Act, 2013, and directives issues by Reserve Bank of India. No order has been passed by the Company Law Board or National Company Law Tribunal or RBI or any Court/ any other tribunal.

vi. As per information & explanation given by the management, The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company. Accordingly, paragraph 3(vi) of the order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, Goods and Services Tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues as applicable to the appropriate authorities have generally been regularly deposited during the year by the Company with the appropriate authorities,

(b)According to the information and explanations given to us, there are no material dues to income tax or sales tax or service tax or Goods and Services Tax or duty of customs or duty of excise or value added tax which have not been deposited by the company on account of dispute except as given below for as on 31st March 2025:

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S. No	Particulars	Amount (Rs.)
1	TDS Payable	15,27,653
2	Provident Fund Payable	5,81,385
3	ESI Payable	9,991
	Total	**21,19,029**

viii. According to the information and explanations given to us and on the basis of our examination of the records, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.

a. The Company has not defaulted in repayment of loans or interest thereon to any lender. Such loans and interest thereon have not been demanded for repayment during the relevant financial year.

b. The Company has not been declared willful defaulter by any bank or financial institution or other lender nor received any show cause from any lender.

c. In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

d. On an overall examination of the financial statements, Company has not utilized short term fund for long term investments.

x. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.

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xi. (a) According to information and explanations given to us and on the basis of our examination of the records of the Company, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year under audit.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not received any Whistle Blower compliant during the year.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate Internal Audit System commensurate with the size and the nature of its business.

(b) We have considered the Internal Audit Reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with its directors during the year under audit and hence provisions of section 192 of The Companies Act, 2013 are not applicable to the company.

xvi. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

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xviii. We are the Statutory Auditor of the Company during the year and there are no concerns of outgoing auditor.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we are of the opinion that the company is in a capacity to repay all its liabilities, during the year the company is undergoing Corporate Insolvency Resolution Process, the company has declared a loss of Rs.1,24,36,037.24/-, however as per the information and explanation provided to us by the management the company is showing positive traits of business revivals and future work orders which indicates the financial position of the company will improve in the future.

xx. (a) Section 135 of the Companies Act, 2013, related to corporate social responsibility is applicable to company, however during the year the company has undergone Corporate Insolvency Resolution Process and incurring losses in last three years, due to which it was not in a position to spend any amount towards corporate social responsibility as per the information and explanations given to us by the management.

xxi. There have been no adverse remarks in the audit report related to the subsidiary of the company as per the audit reports.

For RSM & ASSOCIATES
Chartered Accountants,
Firm Reg No: 002813S

RSM & ASSOCIATES * Chartered Accountants * FRN No. 002813S

CA. E. Madhusudhana Reddy
Partner
Membership No: 202308
UDIN: 25202308BMIUHG3471

Place: Hyderabad
Date: 08th May 2025

BODHTREE CONSULTING LIMITED

Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad

CIN: L74140TG1982PLC040516

STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31,2025

Particulars	Note No.	As At 31st March 2025 (Audited)	As At 31st March 2024 (Audited)
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		2,413,586	3,726,000
(b) Intangible Assets	4		-
(c) Intangible Asset Under Development			-
		2,413,586	**3,726,000**
(d) Financial Assets			
(i) Investments	5	735,000	735,000
(e) Deferred Tax Asset	6	2,946	167,653
		737,946	**902,653**
(2) Current Assets			
Inventories			
(a) Financial Assets			
(i) Trade receivables	7	60,882,623	68,096,473
(ii) Cash and cash equivalents	8	1,356,867	1,603,842
(iii) Bank balances other than (ii) above		66,662,202	73,058,823
(iv) Loans and advances	9		-
(v) Other Financial Assets	10	20,063,429	2,078,276
(b) Current Tax Assets (Net)	11		-
(c) Other Current Assets	12	5,794,566	4,437,581
		154,759,687	**149,274,995**
Total Assets		**157,911,219**	**153,903,648**
II. EQUITY AND LIABILITIES:-			
EQUITY			
(a) Equity Share Capital	13	171,731,140	171,731,140
(b) Other Equity	14	(36,401,559)	(25,545,543)
		135,329,581	**146,185,597**
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	-	-
(b) Provisions	16	190,498	512,814
		190,498	**512,814**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	4,887,910	-
(ii) Trade Payables	18	5,512,194	2,770,994
(iii) Other Financial Liabilities	19	-	-
(b) Other Current Liabilities	20	11,991,036	4,434,243
(c) Provisions	21	-	-
(d) Current Tax Liability			
		22,391,140	**7,205,237**
Total Equity & Liabilities		**157,911,219**	**153,903,648**

As per our Report of even date

For RSM & Associates, Chartered Accountants

FRN: 002813S

RSM & ASSOCIATES FNR No. 002813S Chartered Accountants

CA. E.Madhusudhana Reddy

Partner

Membership No : 202308

UDIN : 25202308BMIUHG3471

Place : Hyderabad

Date: 08.05.2025

For and on Behalf of Board of Directors

Bhanu Dinesh Alava

Chief Financial Officer

Santosh Kumar Vangapally

DIN: 09331903

Whole Time Director

Prashanth Mitta

DIN: 09331903

Director

BODHTREE CONSULTING LIMITED
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad
CIN: L74140TG1982PLC040516

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31, 2025

Particulars	Note No.	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Income :			
Income from Operations	22	60,741,448.18	165,574,686.74
Other Income	23	4,984,557.95	6,496,215.26
Total Income		**65,726,006.13**	**172,070,902.00**
Expenses :			
Work Execution expenses	24	46,984,605.66	148,041,542.90
Employee Benefits Expense	25	21,503,219.27	13,960,736.00
Finance costs	26	922,123.06	11,370,329.19
Depreciation and Amortization Expense	4	651,885.00	2,543,954.00
Other expenses	27	8,257,820.45	13,180,394.91
Total Expenditure		**78,319,653.44**	**189,096,957.00**
Profit / (loss) before tax		**(12,593,647.31)**	**(17,026,055)**
Tax expense			
Current tax			-
Deferred tax		-83,578.99	7,617,180.04
Net Profit / (loss) for the period		**(12,677,226)**	**(24,643,235)**
Other Comprehensive Income (OCI)			
(a) (i) Items that will not be reclassified to profit or loss		322,316.00	(890,079.00)
(ii) Tax on items that will not be reclassified to profit or loss		(81,126.94)	224,011.87
(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		**241,189.06**	**(666,067.13)**
Total Comprehensive Income for the period (Comprising Net Profit / (loss)		**(12,436,037.24)**	**(25,309,302.17)**
Paid-up Equity Share Capital (Face Value : Rs.10 per share)		**1,717.31**	**1,717.31**
Other equity			
Earnings Per Share (Basic) (*)		(0.72)	(1.47)
Earnings Per Share (Diluted) (*)		(0.72)	(1.47)
(*Not Annualised)			

As per our Report of even date
For RSM & Associates, Chartered Accountants
FRN: 002813S

CA. E.Madhusudhana Reddy
Partner
Membership No : 202308
UDIN : 25202308BMIUHG3471

RSM & ASSOCIATES FNR No. 002813S Chartered Accountants

Place : Hyderabad
Date: 08.05.2025

For and on Behalf of Board of Directors

Bhanu Dinesh Alava
Chief Financial Officer

Santosh Kumar Vangapally
DIN: 09331903
Whole Time Director

Prushanth Mitta
DIN: 09331903
Director

BODHTREE CONSULTING LIMITED
Level 2, Wing B, Melange Towers, Patrikanagar, Madhapur, Hyderabad
CIN: L74140TG1982PLC040516

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

Particulars	Year Ended 31.03.2025 (Audited)	Year Ended 31st March, 2024 (Audited)
Cash Flows from Operating Activities		
Net profit before tax	(12,593,647)	(17,026,055)
Other Comprehensive Income	322,316	(890,079)
Adjustments for :		
Fair value difference of financial Instruments	-	310,000
Depreciation	651,885	2,543,954
Finance Costs	922,123	11,370,329
Provision For Expenses & Tax	1,034,842	
Interest received	(5,122,025)	(1,187,180)
Unrealised exchange loss /(profit)	176,938	(5,309,036)
Operating profit before working capital changes	(14,607,568)	(10,188,067)
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivables	7,213,850	559,547,651
(Increase)/Decrease in Other financial assets	(17,985,153)	21,036,864
(Increase)/Decrease in Other Current Assets	(1,356,985)	176,030,616
(Increase)/Decrease in Short Term Loan and Advances	-	6,463,020
Increase/(Decrease) in Trade Payables	2,741,200	(80,619,094)
Increase/(Decrease) in Other financial liabilities	-	(506,212,028)
Increase/(Decrease) in Other Current liabilities	7,846,093	(194,445,927)
Increase/(Decrease) in Provisions	(322,316)	(67,189)
Changes in Working Capital	**(1,863,311)**	**(18,266,087)**
Cash generated from operations	**(16,470,879)**	**(28,454,154)**
Direct Taxes Paid	-	-
Net Cash from operating activities (A)	**(16,470,879)**	**(28,454,154)**
Cash flows from Investing Activities		
Purchase of Fixed Assets	**-**	**(132,000)**
Product Development Cost	-	-
Reciept of Interest	5,122,025	1,187,180
(Purchase)/Sale of Investment	739,471	-
Net Cash used in Investing Activities (B)	**5,861,496**	**1,055,180**
Cash flows from Financing Activities		
Repayment/(Proceeds) of/from Short-term borrowings	4,887,910	(10,800,618)
Repayment/(Proceeds) of/from Long-term borrowings		-
Finance cost	(922,123)	(11,370,329)
Repayment/(Proceeds) of/from issue of shares		160,000,000
Net Cash used in Financing Activities (C)	**3,965,787**	**137,829,053**
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	**(6,643,596)**	**110,430,079**
Cash and Cash equivalents at the beginning of the year	74,662,665	(35,767,414)
Cash and Cash equivalents at the ending of the year	**68,019,069**	**74,662,665**

As per our Report of even date
For RSM & Associates, Chartered Accountants
FRN: 002813S

RSM & ASSOCIATES FNR No. 002813S Chartered Accountants

CA. E.Madhusudhana Reddy
Partner
Membership No : 202308
UDIN : 25202308BMIUHG3471

Place : Hyderabad
Date: 08.05.2025

For and on Behalf of Board of Directors

Bhanu Dinesh Alava
Chief Financial Officer

Santosh Kumar Vangapally
DIN: 09331903
Whole Time Director

Prashanth Mitta
DIN: 09331903
Director

BODHTREE CONSULTING LIMITED

Statement of Changes in Equity for the year ended March 31, 2025

a. Equity Share Capital

Amount in Rs.

Particulars	As at March 31, 2025	As at March 31, 2024
Balance at the beginning of the reporting	171,731,140	199,582,360
Changes in equity share capital during the year		
Less: Extinguishment of Shares	-	187,851,220
Add: Issue of Shares	-	160,000,000
Balance at the end of the reporting period	**171,731,140**	**171,731,140**

b. Other Equity
Statement of Changes in Equity

Amount in Rs.

Particulars	Securities Premium	Other Reserves	Retaining Earnings	Total
Balance as at April 01, 2024	**8,072,317**	**293,892**	**(19,851,528)**	**(11,485,319)**
Addition / (deletion) during the year / Period	-	-	-	-
Profit / (Loss) for the year	-	-	(12,436,037)	(12,436,037)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	**8,072,317**	**293,892**	**(32,287,565)**	**(23,921,356)**

Amount in Rs.

Particulars	Securities Premium	Other Reserves	Retaining Earnings	Total
Balance as at April 01, 2023	**137,334,650**	**5,000,000**	**77,374,984**	**219,709,634**
Addition / (deletion) during the year / Period	(129,262,333)	(4,706,108)	(71,917,210)	(205,885,651)
Profit / (Loss) for the year	-	-	(25,309,302)	(25,309,302)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	(25,309,302)	(25,309,302)
Balance as at March 31, 2024	**8,072,317**	**293,892**	**(19,851,528)**	**(11,485,319)**

As per our Report of even date
For RSM & Associates, Chartered Accountants
FRN: 002813S

RSM & ASSOCIATES FNR No. 002813S Chartered Accountants

CA. E.Madhusudhana Reddy
Partner
Membership No : 202308
UDIN : 25202308BMIUHG3471

Place : Hyderabad
Date: 08.05.2025

For and on Behalf of Board of Directors

Bhanu Dinesh Alava

Bhanu Dinesh Alava
Chief Financial Officer

Santosh Kumar Vangapally
DIN: 09331903
Whole Time Director

Prashanth Mitta
DIN: 09331903
Director

Note - 4

Property Plant and Equipment											
		GROSS BLOCK				**DEPRECIATION**				**Net Block**	
S.No.	**Particulars**	**As at 01.04.2024**	**Additions**	**Deletions**	**As at 31.03.2025**	**As at 01.04.2024**	**Additions**	**Deletions**	**As at 31.03.2025**	**As at 31.03.2025**	**As at 31.03.2024**
		Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
I	**Property, Plant& Equipment**										
1	Computer - Hardware	11,490,915	-	-	11,490,915	10,793,940	41,805	-	10,835,745	655,169	696,974
2	AC's/UPS/Stabilisers	-	-	-	-	-	-	-	-	-	-
3	Electrical Items	-	-	-	-	-	-	-	-	-	-
4	Office Equipment	-	-	-	-	-	-	-	-	-	-
5	Audio & Video Systems	-	-	-	-	-	-	-	-	-	-
6	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
7	Vehicles	7,029,537	-	1,799,580	5,229,957	4,000,512	610,080	1,139,051	3,471,541	1,758,416	3,029,025
		18,520,452	**-**	**1,799,580**	**16,720,872**	**14,794,452**	**651,885**	**1,139,051**	**14,307,286**	**2,413,586**	**3,726,000**
II	**Intangible Assets**										
1	Intangible Assets(Midas & GST Project)	-	-	-	-	-	-	-	-	-	-
2	Computer - Software	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
	Total	**18,520,452**	**-**	**1,799,580**	**16,720,872**	**14,794,452**	**651,885**	**1,139,051**	**14,307,286**	**2,413,586**	**3,726,000**
III	**Intangible Assets under development**	-	-	-	-	-	-	-	-	-	-

RSM & ASSOCIATES ★ Chartered Accountants ★ FNR No. 002813S

BODHTREE CONSULTING LIMITED
Notes Forming Integral Part of the Balance Sheet

Note : 5 Investments — Amount in Rs.

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	Investment in Equity Instruments		
	Unquoted		
	Investment in Subsidiary		
	Bodhtree Human Capital Private Limited		-
	10,000 Equity Shares of Rs.10 each		
	Investments in Associates		
	Learnsmart India Private Limited		-
	505,000 Equity shares of Rs.10 each		
	Quoted		
	Hypersoft Technologies Limited	735,000	735,000
	100,000 (31st Mar'18 : 100,000,) Equity Shares of Rs.10 each		
	Less: Provision for dimunision in value of investments		-
	Total	**735,000**	**735,000**

Note : 6 Deferred Tax Asset / (Liabilities)

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	On account of depreciation	(111,702.35)	(28,123.36)
	On account of provisions, tax losses and investments	114,648.85	195,776
	Total	**2,946.49**	**167,653**

Note : 7 Trade Receivables

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	(Unsecured, Considered Good)		
	Trade Receivables	60,882,623.25	68,096,473
	Less: Provision for bad and doubtful debts		-
	Total	**60,882,623.25**	**68,096,473**

Note : 8 Cash & Cash Equivalents

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	Cash on Hand	940.18	61,707
	Balances with Banks		
	-In Current Accounts with Banks	1,355,926.70	1,542,135
	Sub Total (A)	**1,356,866.88**	**1,603,842**
	Bank balances other than above		

RSM & ASSOCIATES
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BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Balance Sheet

	Fixed Deposits with Banks	66,662,202	73,058,823
	In Deposit a/c - Held as Security for the Loan and Margin Money against Bank Guarantee		-
	Sub Total (B)	**66,662,202**	**73,058,823**
	Total [A + B]	**68,019,069.10**	**74,662,665**

Note : 9 Loans and Advances			
	Particulars	**As At 31st March, 2025**	**As At 31st March, 2024**
	(Unsecured, Considered Good)		
	Advances to related parties Bodhtree Human Capital Pvt Ltd		-
	Less: Provsion for bad and doubtful debts		
			-
	Deposits		-
	Total		-

Note : 10 Other Financial Assets			
	Particulars	**As At 31st March, 2025**	**As At 31st March, 2024**
	(Unsecured, Considered Good)		
	Security Deposits	20,063,429	2,078,276
	Total	**20,063,429**	**2,078,276**

Note : 11 Current Tax Assets (Net)			
	Particulars	**As At 31st March, 2025**	**As At 31st March, 2024**
	Advance Tax (Net)		-
	Total		-

Note : 12 Other Current Assets			
	Particulars	**As At 31st March, 2025**	**As At 31st March, 2024**
	(Unsecured, Considered Good)		
	Advance to Suppliers		-
	Prepaid Expenses		-
	TDS Receivable	5,794,565.66	4,435,913
	GST Cash Ledger		1,830
	Others		(162.22)
	Total	**5,794,565.66**	**4,437,581**

RSM & ASSOCIATES FRN No. 002813S Chartered Accountants

BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Balance Sheet

Note : 13 Equity Share Capital *Amount in Rs.*

Particulars			As At 31st March, 2025	As At 31st March, 2024
AUTHORIZED CAPITAL				
3,10,00,000 Equity Shares of Rs. 10/- each			37,00,00,000	37,00,00,000
			37,00,00,000	37,00,00,000
ISSUED , SUBSCRIBED & FULLY PAID UP CAPITAL				
17173114 Equity Shares of Rs. 10/- each with Voting Rights			17,17,31,140	17,17,31,140
Equity Shares of Rs.10/- each:				
Reconciliation of Shares	**2023-24**	**2022-23**		
Opening Equity Shares	1,99,58,236	1,99,58,236		
Less: Extinguishment of shares	(1,87,85,122)	-		
Add: Shares Issued	1,60,00,000	-		
Closing Equity Shares	1,71,73,114	1,99,58,236		
			17,17,31,140	**17,17,31,140**
Total			**17,17,31,140**	**17,17,31,140**

Rights, Preferences and Restrictions attached to Shares:

Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed if any by the Board of Directors is subject to the approval of shareholders, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding.

Note : 14 Other Equity *Amount in Rs.*

Particulars	As At 31st March, 2025	As At 31st March, 2024
Securities Premium		
Opening balance	80,72,317	13,73,34,650
Less:Transfer to Capital Reserve		(12,92,62,333)
	80,72,317	**80,72,317**
General Reserve	2,93,892	2,93,892
	2,93,892	**2,93,892**
Surplus / (Deficit) in Statement of Profit and Loss		
Balance at the beginning of the year	(1,98,51,529)	7,73,74,984
Less: Dividend Paid		-
Less: Dividend Distribution Tax		-
Less: Transfer to Capital Reserve		(7,19,17,210)
Add: Directly effected in OCI		-
Add: Profit / (Loss) for the year	(1,24,36,037)	(2,53,09,302)
Add: Previous year's reserves balance not adjusted		-
	(3,22,87,566)	**(1,98,51,529)**
Capital Reserve	(1,24,80,202)	(1,40,60,223)
Total	**(3,64,01,560)**	**(2,55,45,543)**

RSM & ASSOCIATES FRN No. 002813S Chartered Accountants

BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Balance Sheet

Note : 15 Borrowings (Non-Current)

Particulars	As At 31st March, 2025	As At 31st March, 2024
Secured Loans		
- From Banks		
Vehicle Loans		-
Less: Current Maturities of Long term Debt		-
		-
- From Others		-
		-
Total Secured Loans		-
Unsecured Loans		
- From Others		
Prasanth Mitta Loan A/c		-
Less: Current Maturities of Long term Debt		
Total Unsecured Loans	-	-
Total	-	-

Note : 16 Provisions(Non-Current)

Particulars	As At 31st March, 2025	As At 31st March, 2024
Provision for Employee Benefit		
Gratuity	65,013	2,26,943
Compensated Absences	1,25,485	2,85,871
Total	**1,90,498**	**5,12,814**

Note : 17 Borrowings (Current)

Particulars	As At 31st March, 2025	As At 31st March, 2024
Secured Loans - Refer Note		
Cash Credit facility from a Bank		-
Unsecured Loans		
- From Others		
Prasanth Mitta Loan A/c	22,87,910	
Hilks Technologies	26,00,000	
Less: Current Maturities of Long term Debt		
Total	**48,87,910**	**-**

Note : 18 Trade Payables

Particulars	As At 31st March, 2025	As At 31st March, 2024
Trade Payables other than Acceptances:		-
Dues to micro enterprises and small enterprises		-
Others	55,12,194	27,70,994
Total	**55,12,194**	**27,70,994**

RSM & ASSOCIATES FRN No. 002813S Chartered Accountants

BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Balance Sheet

Note : 19 Other Financial Liabilities (Current)

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	Current Maturities of Long Term Debt		-
	Other Advances		-
	Total		-

Note : 20 Other Current Liabilities

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	Provision for Expenses	9,11,486	3,08,800
	Provision for Interest & taxes	1,23,356	-
	Statutory Liabilities	11,61,721	16,19,448
	Provident Fund Contribution	3,05,129	69,520
	Provident Fund Payable	2,76,256	64,172
	Security Deposits		-
	Payable to Employees	92,13,102	23,72,303
	Total	**1,19,91,050**	**44,34,243**

Note : 21 Provisions (Current)

	Particulars	As At 31st March, 2025	As At 31st March, 2024
	Gratuity		-
	Compensated Absences		-
	Total	-	-

RSM & ASSOCIATES
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BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Statement Of Profit & Loss

Note : 22 Revenue from Operations			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Export Sales		
	Projects - Consultancy Services	20,930,530	8,023,371
	Projects - Off Shore	599,493	160,869
	Referral Fees		-
		21,530,023	**8,184,241**
	Domestic Sales		
	Consultancy Services	40,819,411	152,796,890
	Technical Services		-
	Projects - Onsite Consultancy Services	(1,682,956)	4,593,556
	Branch Sales		-
	Referral Fees	74,970	
	.	**39,211,425**	**157,390,446**
	Total	**60,741,448**	**165,574,687**

Note : 23 Other Income			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Interest on Fixed Deposits with Bank	5,122,025	1,187,180
	Exchange Fluctuation	(176,938)	5,309,036
	Profit on Sale of Vehicle	39,471	
	Total	**4,984,558**	**6,496,215**

Note : 24 Work Execution Expenses			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Cost of SF / CRM Licenses / Others - (Resale / Own Use)	64,782	-
	Branch Expenditue- UPS Purchases		-
	Software - Technical Fee	46,919,824	148,041,543
	Total	**46,984,606**	**148,041,543**

Note : 25 Employee Benefit Expenses			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Salaries and Allowances	15,725,100	13,460,928
	Directors Remuneration	4,600,865	-
	Contribution to Provident Fund & others	584,807	481,131
	Employee Insuarnce(Group Insurance)	515,474	
	Staff Welfare	76,974	18,677
	Total	**21,503,219**	**13,960,736**

RSM & ASSOCIATES
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BODHTREE CONSULTING LIMITED

Notes Forming Integral Part of the Statement Of Profit & Loss

Note :26 Finance Costs			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Interest on Vehicle Loans & Unsecured Loans		89,882
	Interest on Cash Credit from Bank		10,090,763
	Bank & Other Finance Charges	922,123	1,189,684
	Total	**922,123**	**11,370,329**

Note : 27 Other Expenses			
	Particulars	**Year Ended 31st March, 2025**	**Year Ended 31st March, 2024**
	Insurance	-	547,083
	Printing & Stationery	128,196	65,984
	Rent, Rates & Taxes	1,801,018	2,294,718
	Communication Expenses	75,056	121,092
	Travelling Expenses	180,517	111,314
	Business Promotion Expenses	65,280	172,774
	Electricity & Water Charges	428,351	651,208
	Legal,Professional & Consultancy Charges	1,797,962	923,563
	Remuneration to Auditors	600,000	536,000
	Repairs & Maintenance	687,666	2,506,396
	Change in Fair Value (P&L)	-	310,000
	Miscellaneous Expenses	52,496.96	152,810
	Administrative expenses	265,000	150,000
	CIRP Expenses	-	2,697,307
	Late Payment Fee-Penalty	710	2,150
	Rates & taxes	884,446	541,517
	Interest on taxes	654	2,692
	Resolution Professional Fees	-	1,001,368
	Interest& Penalty	123,356	392,419
	SOP Fines	382,000	-
	Office Maintenance	632,233	-
	Prior Period Expenses	141,730	-
	Vehicle Maintenance	11,149	-
	Total	**8,257,820.45**	**13,180,395**

RSM & ASSOCIATES
FNR No. 002813S
Chartered Accountants