

STATEMENT OF TAX BENEFITS FOR ISSUER AND ITS SHAREHOLDERS

To,
The Board of Directors,
Bodhtree Consulting Limited
Level-2, Wing-A, Melange Towers, Patrikanagar,
Madhapur, Hitech City,
Hyderabad, 500081,
Telangana, India.

Dear Sir/Madam,

Sub: Statement of possible special direct tax benefits available to “Bodhtree Consulting Limited” (“the Company”) and its shareholders (“the Statement”).

We hereby confirm that the enclosed statement states the possible special direct tax benefits available to the Company and the shareholders under the Income Tax Act, 1961 (“Act”) as amended from time to time, presently in force in India. Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Act. Hence, the ability of the Company or its shareholders to derive the tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Company may or may not choose to fulfil.

This statement is only intended to provide general information to the investors and hence is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences, the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the rights issue of equity shares of the Company particularly in view of the fact that certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail. Neither are we suggesting nor are we advising the investor to invest money based on this statement.

The contents of the enclosed statement are based on the information, explanations and representations obtained from the Company and on the basis of their understanding of the business activities and operations of the Company.

We do not express any opinion or provide any assurance as to whether:

- (a) The Company or its shareholders will continue to obtain these benefits in future; or
- (b) The conditions prescribed for availing the benefits, where applicable have been/would be met.

This statement is intended solely for information and for inclusion in the Draft Letter of Offer and Letter of Offer in relation to the Issue of equity shares of the Company and is not to be used, circulated or referred to for any other purpose without our prior written consent. Our views are based on the existing provisions of law referred to earlier and its interpretation, which are subject to change from time to time.



We shall not be liable to any claims, liabilities or expenses relating to this assignment except to the extent of fees relating to this assignment, as finally judicially determined to have resulted primarily from bad faith or intentional misconduct. We will not be liable to any other person in respect of this Statement.

**For RSM & Associates,
Chartered Accountants
Firm Registration No: 002813S**


**CA. E. Madhusudhana Reddy
Partner
M No: 202308
UDIN: 25202308BMIUIE5577**



Place: Hyderabad
Date: June 11, 2025



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

Statement of Special Tax Benefits available to the Company & its Shareholder under the Income Tax Act, 1961 and other Direct Tax Laws presently in force in India

Special Tax Benefits

I. Benefits available to the Company

There are no special tax benefits available to the Company.

II. Benefits available to the Shareholders

There are no special tax benefits available to the shareholders for investing in the proposed right issue of shares of the Company.

**For RSM & Associates,
Chartered Accountants
Firm Registration No: 002813S**

**CA. E. Madhusudhana Reddy
Partner
M No: 202308
UDIN: 25202308BMIUIE5577**



Place: Hyderabad
Date: June 11, 2025