

Flat No. 302, #3-5-168, Victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.

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E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

To,
The Board of Directors,
Bodhtree Consulting Limited,
Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno
Enclave,, Madhapur, Shaikpet, Hyderabad, Telangana, India, 500081.

Sub: Certificate pursuant to Regulation 45 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ["LODR Regulations"]

Dear Sir / Madam,

In connection with your request on issuing a certificate in connection with the requirements of Regulation 45 of LODR Regulations, based on our examination of records of Bodhtree Consulting Limited ("**the Company**") and according to information and explanation given to us, we do hereby confirm the compliance of the regulation as under:

1. Time period of I (one) year has elapsed from the last name change;
2. 50% (fifty percent) of the total revenue in the preceding I (one) year period has not been accounted for by the new activities suggested by the new name;
3. The amounts invested in the new activity/project is not 50% (fifty percent) of the assets of the Company.

This certificate is issued based on the information made available to us up to the date of this certificate. We do not take any responsibility of the events occurring post the issuance of the certificate.

This certificate should be read in conjunction with the covering letter issued by us of even date to the Board of Directors of the Company with Unique Document Identification Number (UDIN).

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


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



UDIN:26202308LSEWZG9171

Date: 12.08.2026

Place: Hyderabad

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To

The Board of Directors

Bodhtree Consulting Limited

Workafella, Cyber Crown – 409, 423, Sec-II, HUDA Techno Enclave,

Madhapur, Hyderabad, Shaikpet,

Telangana, India – 500081

Independent Auditor's Certificate on Compliance with Regulation 45(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of proposed change of name of the Company.

1. In accordance with the terms of our engagement letter dated August 6, 2026.
2. We, RSM & Associates, Chartered Accountants, the Statutory Auditors of Bodhtree Consulting Limited ("the Company"), are required to certify compliance under Regulation 45(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with regard to the proposed change of name of the Company from Bodhtree Consulting Limited to Datakosa Limited ("Proposed Name").

Management's Responsibility

3. The Board of Directors of Bodhtree Consulting Limited ("the Company") is responsible for ensuring compliance with the requirements of Regulation 45(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") in relation to the proposed change of name of the Company from "Bodhtree Consulting Limited" to "Datakosa Limited" ("Proposed Name").
4. The Management is responsible for:
 - a. Maintaining proper books of account, statutory records, resolutions, filings and other relevant documents supporting the activities carried on by the Company;
 - b. Determining and documenting the rationale for the proposed change of name, including whether the Proposed Name represents any new activity or new project undertaken or proposed to be undertaken by the Company;
 - c. Confirming that the Company has not commenced any new activity or new project represented by the Proposed Name during the relevant period;
 - d. Identifying the applicable requirements of Regulation 45(1) of the SEBI LODR Regulations and ensuring compliance with the same, including the requirement that a period of at least one year has elapsed from the last change in name of the Company;
 - e. Preparing and providing to us all relevant information, explanations, management representations, records and documents necessary for the purpose of this certificate; and
 - f. Ensuring the completeness, accuracy and authenticity of the information furnished to us.

Auditor's Responsibility

5. Our responsibility is to examine the books of account, records and other relevant documents provided by the Management and issue a certificate on compliance with Regulation 45(1) of the SEBI LODR Regulations in respect of the proposed change of name of the Company.
6. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI"). This Guidance Note requires compliance with the ethical requirements of the Code of Ethics issued by ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Summary of work performed

8. In performing our examination, we have carried out the following procedures:
- Obtained and examined the relevant records, resolutions, statutory filings and other documents maintained by the Company in relation to the proposed change of name from Bodhtree Consulting Limited to Datakosa Limited.
 - Verified that a period of at least one year has elapsed from the date of the last change in name of the Company, in accordance with the requirements of Regulation 45(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - Obtained management representation and examined relevant records, including the Company's business activities, books of account, audited financial statements, Board/Committee records and other documents made available to us, to verify whether the Proposed Name represents any new activity or new project undertaken by the Company during the relevant period.
 - Based on the aforesaid examination, noted that the Company has not commenced any new activity or new project represented by the Proposed Name during the relevant period. Accordingly, the requirements relating to deriving at least fifty percent of total revenue from such activity or investing at least fifty percent of total assets in such activity/project, were considered not applicable.

Conclusion

9. Based on our examination, as stated above, and according to the information and explanations provided to us by the Management of the Company, we hereby certify that:
- A period of at least one year has elapsed from the date of the last change in name of the Company.
 - The Company has not commenced any new activity represented by the Proposed Name during the relevant period. Accordingly, the requirement of deriving at least fifty percent of the total revenue of the Company from such activity does not apply.
 - The Company has not commenced any new activity/project represented by the Proposed Name during the relevant period. Accordingly, the requirement of investing at least fifty percent of the total assets of the Company in such activity/project does not apply.

Restrictions of use

10. This certificate is issued solely for submission to the Stock Exchange(s) in accordance with Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in connection with the proposed change of name of the Company.
11. This certificate should not be used for any other purpose or distributed to any other parties without our prior written consent. Accordingly, we do not accept or assume any liability or duty of care to any person other than the Company or for any purpose other than that for which it is issued.

For RSM & Associates

Chartered Accountants

Firm's Registration No. 002813S

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CA. E. Madhusudhana Reddy

Partner

Membership No. 202308

UDIN: [•] 26202308LSEW269171

Date: August 12, 2026

Place: Hyderabad