



Bodhtree Consulting Limited

REGISTERED & CORPORATE OFFICE:

Workafella, Cyber Crown – 409, 423, Sec-II,
HUDA Techno Enclave, Madhapur
Hyderabad, Telangana – 500081, India.

WEB: www.Bodhtree.ai CIN: L74140TG1982PLC040516

Date: October 29, 2025

To

Listing Compliance Department

M/s. BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Wednesday, October 29, 2025.

Pursuant to Regulation 29, 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that, the meeting of the Board of Directors held on Wednesday, October 29, 2025, commenced at 4:00 P.M and concluded at 4.45 P.M.

The Board, inter-alia, discussed and approved the following:

1. Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2025, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2025.
2. Noted the Limited Review Report of the Statutory Auditors, M/s. RSM & Associates., on the aforementioned Financial Results for the quarter and half year ended September 30, 2025.
3. Approved to change the vendor from M/s. Techinfy Solutions Private Limited to M/s. Panth Infinity Limited due to the former's inability to deliver the product within the agreed timelines and quality standards. After detailed evaluation, M/s. Panth Infinity Limited was found to offer a 30% cost advantage on the ₹5.40 crore project while maintaining the same scope of work. The change will ensure optimal utilization of Rights Issue proceeds and timely completion of the project.
4. Approved the resignation of the Mr. Nagendra Guddada from the position of Company Secretary and Compliance Officer of the Company w.e.f. closing business hours of October 31, 2025 with a note of appreciation for his services to the Company.
5. Based on the recommendation of the Nomination and Remuneration Committee, approved the appointment of Ms. Vidhi Sharma (ACS: 78734) as Company Secretary and Compliance Officer of the Company w.e.f. November 16, 2025.

Enclosed the Un-audited Financial Results for the quarter and half year ended September 30, 2025, along with Notes, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2025 and Limited Review Report given by the Statutory Auditors on the aforementioned Financial Results.

Details with respect to the above changes as required under Regulation 30 of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023 are provided hereunder.

S No	Particulars	Description
1	Reason for change - Appointment	Appointment
2	Date of appointment	w.e.f. November 16, 2025
3	Term of appointment	NA
4	Brief profile (in case of appointment)	Ms. Vidhi Sharma is a qualified Company Secretary who is having good experience in corporate, legal compliance, governance, and secretarial functions.
5	Relationship with directors of the Company (in case of appointment)	Not related

Note: Details of resignation of CS Nagendra Guddada was already intimated to BSE vide our letter dated October 14, 2025.

Request you to take the same on record.

Thanking you

For **Bodhtree Consulting Limited**

Prashanth Mitta

Whole-time Director& CEO

DIN: 02459109



Encl: A/a.

BODHTREE CONSULTING LIMITED

Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CIN: L74140TG1982PLC040516

Statement of Un-Audited Financial Results for the Quarter and Six Months ended 30th September, 2025

(Rs in Lakhs)

Particulars	Quarter ended			Half year Ended		Year Ended
	Sep 30, 2025	June 30,2025	Sep 30, 2024	Sep 30, 2025	Sep 30, 2024	March 31,2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Income:						
Income from Operations	358.12	191.03	130.08	549.15	138.93	607.41
Other Income	96.68	1.92	11.30	98.89	13.07	49.85
Total Income	455.10	192.94	141.39	648.04	152.01	657.26
Expenses:						
Work Execution expenses	144.17	81.84	127.04	226.01	130.12	469.85
Employee Benefits Expense	157.63	51.63	67.91	209.27	134.90	215.03
Finance costs	9.20	0.74	0.03	9.94	1.59	9.22
Depreciation and Amortization Expense	1.63	1.58	1.58	3.21	3.37	6.52
Other expenses	89.33	25.25	17.75	114.58	43.39	82.58
Total Expenditure	401.97	161.04	214.31	563.00	313.37	783.20
Profit / (loss) before tax	53.13	31.91	(72.92)	85.04	(161.36)	(125.94)
Tax expense						
Current tax	10.67	-	-	10.67	-	-
Deferred tax	(0.30)	(1.10)	(0.71)	(1.40)	(0.45)	(0.84)
Net Profit / (loss) for the period	42.16	30.81	(72.21)	72.97	(160.91)	(126.77)
Other Comprehensive Income (OCI)						
(a) (i) Items that will not be reclassified to profit or loss	1.74	(5.69)	(1.51)	(3.95)	(0.90)	3.22
(ii) Tax on items that will not be reclassified to profit or loss	(0.44)	1.43	0.38	0.99	0.23	(0.81)
(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	1.30	(4.26)	(1.14)	(2.96)	0.68	2.41
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	43.46	26.55	(73.34)	70.01	(161.58)	(124.36)
Paid-up Equity Share Capital (Face Value: Rs.10 per share)	2,186.56	1,717.31	1,717.31	2,186.56	1,717.31	1,717.31
Other equity	-	-	-	-	-	(361.02)
Earnings Per Share (Basic) (*)	0.20	0.15	(0.43)	0.32	(0.94)	(0.74)
Earnings Per Share (Diluted) (*)	0.20	0.15	(0.43)	0.32	(0.94)	(0.74)
(*Not Annualised)						

Notes:

1. The above results have been reviewed by the Audit Committee at its meeting held on October 29, 2025 and approved by the Board of Directors of the Company at its meeting held on October 29, 2025.
2. The Statutory Auditors of the Company have carried out limited review of the above un-audited 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.
3. 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.
4. The entire operations of the Company relate to only one segment – IT enabled services. Hence segmental reporting as per Ind AS 108 is not made.
5. Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.
6. The financial results for the quarter and half year ended September 30, 2025 are also available on the Bombay stock exchange website www.bseindia.com, and on the Company's website www.bodhtree.ai.
7. During the quarter, the Company has raised Rs. 14.07 Crores by way of rights issue allotment of 46,92,456 equity shares of Rs. 10/- each at a price of Rs. 30/- each including premium of Rs. 20/- each on July 25, 2025 and obtained the trading approval from BSE on July 28, 2025.

By Order of the Board
For Bodhtree Consulting Limited

Date: October 29, 2025
Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

(Amount in Rs.)

BODHTREE CONSULTING LIMITED Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 CIN: L74140TG1982PLC040516 STATEMENT OF ASSETS & LIABILITIES			
Particulars		Quarter ended 30 th Sep 2025 (Unaudited)	As At 31 st March 2025 (Audited)
I. ASSETS			
<u>(1) Non-Current Assets</u>			
(a) Property, Plant and Equipment		21,39,795	24,13,586
(b) Intangible Assets		-	-
(c) Intangible Asset Under Development		-	-
		21,39,795	24,13,586
(d) Financial Assets			
(i) Investments		-	7,35,000
(e) Deferred Tax Asset		(37,835)	2,946
		(37,835)	7,37,946
<u>(2) Current Assets</u>			
Inventories			
(a) Financial Assets			
(i) Trade receivables		3,06,26,985	6,08,82,623
(ii) Cash and cash equivalents		6,32,13,617	13,56,867
(iii) Bank balances other than (ii) above		7,66,14,818	6,66,62,202
(iv) Loans and advances		5,94,09,703	-
(v) Other Financial Assets		2,02,80,945	2,00,63,429
(b) Current Tax Assets (Net)		-	-
(c) Other Current Assets		18,85,524	57,94,566
		25,20,31,593	5,47,59,687
Total Assets		25,41,33,552	15,79,11,219
II. EQUITY AND LIABILITIES			
<u>EQUITY</u>			
(a) Equity Share Capital		21,86,55,700	17,17,31,140
(b) Other Equity		87,50,749	(3,64,01,559)
		22,74,06,449	13,53,29,581
<u>LIABILITIES</u>			
<u>(1) Non-Current Liabilities</u>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Provisions		5,85,793	1,90,498
		5,85,793	1,90,498
<u>(2) Current Liabilities</u>			
(a) Financial Liabilities			
(i) Borrowings		26,00,000	48,87,910
(ii) Trade Payables		2,14,05,220	55,12,194
(iii) Other Financial Liabilities		-	-
(b) Other Current Liabilities		21,36,091	1,19,91,036
(c) Provisions		-	-
(d) Current Tax Liability		-	-
		2,61,41,311	2,23,91,140
Total Equity & Liabilities		25,41,33,552	15,79,11,219

(Amount in Rs. Lakhs)

BODHTREE CONSULTING LIMITED			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 TH SEPTEMBER, 2025			
Particulars	Half Year ended 30.09.2025 (Unaudited)	Half Year ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
Cash Flows from Operating Activities			
Net profit before tax	85.04	(161.36)	(125.94)
Other Comprehensive Income	(3.95)	(0.90)	3.22
Adjustments for:			
Fair value difference of financial Instruments	2.33	-	-
Depreciation	3.21	3.37	6.52
Finance Costs	9.94	1.59	9.22
Interest received	(14.58)	(13.53)	(51.22)
Unrealised exchange loss /(profit)	0.69	0.85	1.77
Operating profit before working capital changes	0.58	(169.99)	(146.08)
Movements in Working Capital:			
(Increase)/Decrease in Trade Receivables	308.14	105.26	72.14
(Increase)/Decrease in Other financial assets	(2.17)	(175.00)	(179.85)
(Increase)/Decrease in Other Current Assets	39.09	(1.67)	(13.57)
(Increase)/Decrease in Short Term Loan and Advances	(594.09)	-	-
Increase/(Decrease) in Trade Payables	158.93	91.18	27.41
Increase/(Decrease) in Other financial liabilities	-	-	-
Increase/(Decrease) in Other Current liabilities	(93.45)	37.45	78.46
Increase/(Decrease) in Provisions	3.95	0.90	(3.22)
Changes in Working Capital	(179.60)	58.14	(18.63)
Cash generated from operations	(179.01)	(111.85)	(164.71)
Direct Taxes Paid	-	-	-
Net Cash from operating activities (A)	(179.01)	(111.85)	(164.71)
Cash flows from Investing Activities			
Purchase of Fixed Assets	(0.47)	-	-
Fixed Deposit	(86.89)	-	-
Receipt of Interest	14.58	13.53	51.22
(Purchase)/Sale of Investment	87.10	7.39	7.39
Net Cash used in Investing Activities (B)	14.33	20.93	51.22
Cash flows from Financing Activities			
Repayment/(Proceeds) of/from Short-term borrowings	(27.97)	104.88	48.88
Repayment/(Proceeds) of/from Long-term borrowings	(9.94)	(1.59)	(9.22)
Finance Cost	(9.94)	(1.59)	(9.22)
Movement in Other Equity	451.52	-	-
Repayment/(Proceeds) of/from issue of shares	469.24	-	-
Net Cash used in Financing Activities (C)	882.84	103.29	39.66
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	7.18	12.37	(66.44)
Cash and Cash equivalents at the beginning of the year	680.19	746.63	746.63
Cash and Cash equivalents at the ending of the year	1398.35	758.99	680.19

Statement on Deviation or Variation of Proceeds of Rights Issue made by Bodhtree Consulting Limited

(Amount in Rs. Lakhs)

Mode of Fund Raising	Rights Issue
Description of mode of fund raising (Applicable in case of others is selected)	NA
Date of Raising Funds	25-07-2025
Amount Raised	1407.74
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CRISIL Rating Agency
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NIL
Comments of the auditors, if any	NIL

Sr.	Original Object	Modified Object, if any	Original Allocation (in Rs. Lakhs)	Modified allocation, if any	Funds Utilised (in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any (in Rs. Lakhs)
1	Funding the Capital Expenditure for product enhancement and product development	NA	540.00	0	0	0	Balance to be utilised 540.00
2	Long-term Working Capital Requirements	NA	530.00	0	519.80	0	Balance to be utilised 10.20
3	General Corporate Purpose	NA	267.74	0	163.71	0	Balance to be utilised 104.03
4	Issue (Rights) related expense	NA	70.00	0	70.00	0	Nil

Note: Monitoring Agency report yet to be obtained for the Quarter ended September 30, 2025 and upon receipt of the same will be tabled before the Audit Committee and will be submitted to BSE within stipulated time for the Quarter ended September 30, 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

Independent Auditor's Review Report on Quarterly Financial Results of M/s BODHTREE CONSULTING LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

We have reviewed the accompanying statement of unaudited financial results of BODHTREE CONSULTING LIMITED ('The Company') for the quarter ended September 30, 2025. 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..

Place: Hyderabad
Date: 29.10.2025



For RSM & Associates
Chartered Accountants
FR. No. 2813 S

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

UDIN: 25202308BMIVDX8400