

Date: May 19, 2026

To

Listing Compliance Department

M/s. BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for FY 2025-26.

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular Ref. No. CIR/CFD/CMD 1/27/2019 dated February 08, 2019, as amended from time to time, please find enclosed herewith the Annual Secretarial Compliance Report issued by M/s. RPR & Associates, Practising Company Secretaries, for the financial year ended March 31, 2026.

We request you to take the same on record.

Thanking you

Yours truly

For Bodhtree Consulting Limited

Vidhi Sharma

Company Secretary & Compliance Officer

Encl: A/a.



ANNUAL SECRETARIAL COMPLIANCE REPORT

[Pursuant to Regulation 24A(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular dated February 8, 2019, issued by SEBI and amendments thereof]

Annual Secretarial Compliance Report of M/s. Bodhtree Consulting Limited for the financial year ended March 31, 2026.

We, M/s. RPR & Associates, Company Secretaries represented by Mr. Y Ravi Prasada Reddy, Proprietor, have examined:

- all the documents and records made available to us and explanation provided by **M/s. Bodhtree Consulting Limited ("the listed entity")**, CIN: L74140TG1982PLC040516, having its registered office at Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
- the filings / submissions made by the listed entity to the Stock Exchanges,
- website of the listed entity,
- any other document / filing, as may be relevant, which has been relied upon to make this Report.

for the financial year ended **March 31, 2026 ("Review Period")** in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("**SEBI**");

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include:

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable as there was no reportable event during the financial year under review;**
- Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not Applicable as there was no reportable event during the financial year under review;**
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable as there was no reportable event during the financial year under review;**

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- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendments thereof;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations 2018;
- (i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) (Amendment) Regulations, 2018, regarding the Companies Act and dealing with clients;
- (j) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - **Not Applicable as there was no reportable event during the financial year under review;**
- (k) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 - **Not Applicable as there was no reportable event during the financial year under review;**
- (l) other regulations as applicable.

and circulars / guidelines issued thereunder and the additional affirmations as per the circulars issued by the stock exchanges dated March 16, 2023 and subsequent amendments thereto;

Based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action (Advisory / Clarification / Fine / Show Cause Notice / Warning etc.)	Details of Violation	Fine Amount	Observations / Remarks of the PCS	Management Response	Remarks
1.	Minimum public shareholding	Regulation 38 of SEBI (LODR) Regulations, 2015	Not having Minimum public shareholding	BSE	Fine	Not having Minimum public shareholding	INR 47,200	The Company has paid the penalty amount.	The Company has achieved the minimum public shareholding by way of rights issue.	-
2.	Composition of Board of Directors	Regulation 17 of SEBI (LODR) Regulations, 2015	Not having proper composition of Board	BSE	Fine	Not having proper composition of Board	INR 8,620	The Company has paid the penalty amount.	After IBC process, the Company has constituted the new Board of directors	-
3.	Submission of voting results	Regulation 44(3)	Submission of voting results	BSE	Fine	Submission of voting	INR 11,800	Submitted the voting results	Clarified BSE that the results	-

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Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action (Advisory / Clarification / Fine / Show Cause Notice / Warning etc.)	Details of Violation	Fine Amount	Observations / Remarks of the PCS	Management Response	Remarks
		SEBI (LODR) Regulations, 2015	erroneously			results erroneously		erroneously and paid the penalty	submitted erroneously and got the refund.	
4.	Minimum public shareholding	Regulation 38, SEBI (LODR) Regulations, 2015	Not having minimum public shareholding	BSE	Fine	Not having minimum public shareholding	INR 2,41,900	The Company has paid the penalty amount.	The Company has achieved the minimum public shareholding by way of rights issue.	

Note: During the year under review, BSE has sought certain clarifications under various regulations of SEBI (LODR), Regulations, 2015 and the Company has clarified accordingly.

(b) The listed entity has taken the following actions to comply with the observations made in previous report of FY 2024-25:

Sr. No.	Observations / Remarks of the PCS in the previous reports	Observations made in secretarial compliance report for the year ended	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	The Company did not have a Women Director on its Board.	FY 2024-25	Composition of the Board under Reg. 17(1) of SEBI LODR	There was a delay in appointment of Women Director on its Board of the Company for which BSE had imposed a fine of Rs. 1,55,000	The Company has paid the said fine amount of Rs.1,55,000 and complied.	The Company has paid the said fine amounts and complied.
2	The company has not constituted NRC with proper composition	FY 2024-25	Composition of Nomination and Remuneration Committee under Reg 19 (2) of SEBI (LODR)	The company has not constituted NRC with proper composition. BSE levied the penalty of Rs.40,000/-	The Company has paid the said fine amount of Rs.40,000 and complied.	The Company has paid the said fine amounts and complied.

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We hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes / No / NA)	Observations / Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	None
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations / circulars / guidelines issued by SEBI. 	Yes	None
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The listed entity is maintaining a functional website. Timely dissemination of the documents / information under a separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website. 	Yes	None
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA	None
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	None

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Sr. No.	Particulars	Compliance Status (Yes / No / NA)	Observations / Remarks by PCS*
7.	<p>Performance Evaluation: The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations.</p>	Yes	None
8.	<p>Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the audit committee.</p>	Yes	None
9.	<p>Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	None
10.	<p>Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	None
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued thereunder (or) The actions taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	Please refer table (a) above.
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1</p>	NA	There were no such instances occurred during the review period

Sr. No.	Particulars	Compliance Status (Yes / No / NA)	Observations / Remarks by PCS*
	and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.		
13.	Additional non-compliances, if any: No additional non-compliances observed for any SEBI regulation / circular / guidance note etc. except as reported above.	Yes	There were no such instances occurred during the review period

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations read with the SEBI Circular for implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities dated December 31, 2024. – **NA during the review period.**

Assumptions & Limitation of Scope and Review

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 19.05.2026

Place: Hyderabad

For RPR & Associates
Practising Company Secretaries

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Y Ravi Prasada Reddy

Proprietor

FCS. 5783 | C.P. No. 5360

Peer Review Certificate No. 1425/2021

UDIN: F005783H000408891