

Date: October 24, 2026

To
Listing Compliance Department
M/s. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Scrip code: 539122

Dear Sir/Madam,

Sub: Submission of corrected Cash Flow Statement for the half year ended September 30, 2026.

With reference to the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2026, submitted to the Exchange yesterday, i.e., October 23, 2026, we wish to inform you that the figures in the Cash Flow Statement were inadvertently taken for the quarter ended and not for the half year ended September 30, 2026.

We regret the inconvenience caused and apologise for the error. Please find attached herewith the complete set of documents, including the Outcome of the Board Meeting, the Un-audited Financial Results, the Statement of Assets and Liabilities, the correct Cash Flow Statement for the half year ended September 30, 2026 and the Limited Review Report of the Statutory Auditors.

Please note that the only correction is in the Cash Flow Statement; all other figures and documents remain unchanged.

Thanking you

For Datakosa Limited
(Formerly Bodhtree Consulting Limited)

**PRASHANTH
MITTA**

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PRASHANTH MITTA
Date: 2026.10.24 16:00:24
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Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Datakosa Limited

(Formerly Bodhtree Consulting Limited)

 **Registered Office:** Workafella, Cyber Crown- 409,423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Telangana, India, 500081

CIN: L62020TG1982PLC040516 | info@datakosa.ai | www.datakosa.ai

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 Friday, October 23, 2026.

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 Friday, October 23, 2026, commenced at 11:30 A.M and concluded at 5.30 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, 2026, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2026.
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, 2026.

Enclosed the Un-audited Financial Results for the quarter and half year ended September 30, 2026, along with Notes, Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2026 and Limited Review Report given by the Statutory Auditors on the aforementioned Financial Results.

Request you to take the same on record.

Thanking you

For Datakosa Limited

(Formerly **Bodhtree Consulting Limited**)

**PRASHANTH
MITTA**

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Prashanth Mitta

Whole-time Director& CEO

DIN: 02459109

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DATAKOSA LIMITED

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

CIN: L62020TG1982PLC040516

Statement of Un-Audited Financial Results for the Quarter and Six Months ended 30th September, 2026

(Rs in Lakhs)

Particulars	Quarter ended			Half year Ended		Year Ended
	Sep 30, 2026	June 30,2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025	March 31,2026
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<u>Income:</u>						
Income from Operations	222.03	194.12	358.12	416.16	549.15	1,942.99
Other Income	8.66	10.61	96.68	19.27	98.89	121.74
Total Income	230.69	204.74	455.10	435.43	648.04	2,064.73
<u>Expenses:</u>						
Work Execution expenses	27.65	188.12	144.17	215.77	226.01	1,201.13
Employee Benefits Expense	131.72	129.34	157.63	261.06	209.27	514.74
Finance costs	2.81	0.23	9.20	3.04	9.94	19.88
Depreciation and Amortization Expense	5.17	4.81	1.63	9.98	3.37	11.15
Other expenses	24.55	28.20	89.33	52.75	114.58	163.92
Total Expenditure	191.89	350.70	401.97	542.60	563.17	1,910.83
Profit / (loss) before tax	38.80	(145.97)	53.13	(107.17)	84.87	153.91
<u>Tax expense</u>						
Current tax	-	-	10.67		10.67	10.67
Deferred tax	(1.82)	(0.33)	(0.30)	(2.15)	(1.40)	(0.66)
Net Profit / (loss) for the period	36.98	(146.30)	42.16	(109.32)	72.97	142.58
Extra Ordinary Items which cannot we classified to P&L	-	153.38	-	153.38		-
<u>Other Comprehensive Income (OCI)</u>						
(a) (i) Items that will not be reclassified to profit or loss	(0.19)	0.64	1.74	0.44	(3.95)	(3.91)
(ii) Tax on items that will not be reclassified to profit or loss	0.05	(0.16)	(0.44)	(0.11)	0.99	0.98
(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	(0.14)	153.85	1.30	153.71	(2.96)	(2.92)
Total Comprehensive Income for the period (Comprising Net Profit / (loss))	36.84	7.55	43.46	44.39	70.01	139.65
Paid-up Equity Share Capital (Face Value: Rs.10 per share)	2,186.56	2,186.56	2,186.56	2,186.56	2,186.56	2,186.56
Other equity	-	-	-	-	-	157.16
Earnings Per Share (Basic) (*)	0.17	0.03	0.20	0.20	0.32	0.65
Earnings Per Share (Diluted) (*)	0.17	0.03	0.20	0.20	0.32	0.65
(*Not Annualised)						

**PRASHANTH
MITTA**

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Notes:

1. The above results have been reviewed by the Audit Committee at its meeting held on October 23, 2026 and approved by the Board of Directors of the Company at its meeting held on October 23, 2026.
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, 2026 are also available on the Bombay stock exchange website www.bseindia.com, and on the Company's website www.datakosa.ai.

Date: October 23, 2026
Place: Hyderabad

By Order of the Board
For Datakosa Limited
(Formerly Bodhtree Consulting Limited)

PRASHANTH
MITTA

 Digitally signed by PRASHANTH
MITTA
Date: 2026.10.24 16:02:25 +05'30'

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

(Amount in Rs. Lakhs)

DATAKOSA LIMITED Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 CIN: L62020TG1982PLC040516 STATEMENT OF ASSETS & LIABILITIES		
Particulars	Quarter ended 30 th Sep 2026 (Unaudited)	As At 31 st March 2026 (Audited)
I. ASSETS		
<u>(1) Non-Current Assets</u>		
(a) Property, Plant and Equipment	50.84	53.47
(b) Intangible Assets	-	-
(c) Intangible Asset Under Development	457.63	457.63
	508.47	511.10
(d) Financial Assets		
(i) Investments	-	-
(e) Deferred Tax Asset	-	0.36
	-	0.36
<u>(2) Current Assets</u>		
Inventories		
(a) Financial Assets		
(i) Trade receivables	499.76	535.55
(ii) Cash and cash equivalents	12.61	43.73
(iii) Bank balances other than (ii) above	682.54	665.72
(iv) Loans and advances	690.91	699.75
(v) Other Financial Assets	204.08	202.81
(b) Current Tax Assets (Net)	-	-
(c) Other Current Assets	43.33	23.30
	2,133.25	2,170.86
Total Assets	2,641.72	2,682.32
II. EQUITY AND LIABILITIES		
<u>EQUITY</u>		
(a) Equity Share Capital	2,186.56	2,186.56
(b) Other Equity	201.55	157.16
	2,388.10	2,343.71
<u>LIABILITIES</u>		
<u>(1) Non-Current Liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	36.29	26.00
(b) Provisions	11.79	8.83
	48.07	34.83
<u>(2) Current Liabilities</u>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	107.37	235.85
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	96.26	67.93
(c) Provisions	-	-
(d) Deferred Tax Liability	1.91	-
	205.54	303.77
Total Equity & Liabilities	2,641.72	2,682.32

DATAKOSA LIMITED			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 TH SEPTEMBER, 2026			
Particulars	Half Year ended 30.09.2026 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
Cash Flows from Operating Activities			
Net profit before tax	(107.17)	85.04	153.91
Other Comprehensive Income	(2.15)	(3.95)	(3.91)
Adjustments for :	-	2.33	-
Fair value difference of financial Instruments	-	3.21	2.33
Depreciation	9.98	9.94	11.15
Finance Costs	3.04		19.88
Provision For Expenses & Tax	4.01		3.70
Profit on Sale of Investement	-		(82.09)
Interest received	(19.27)	(14.58)	(42.18)
Unrealised exchange loss /(profit)	-	0.69	2.52
Dividend Income	-	-	(0.00)
Other adjustments for non-cash items	153.38		
Operating profit before working capital changes	41.81	0.58	65.32
Movements in Working Capital :	-		-
(Increase)/Decrease in Trade Receivables	35.79	308.14	73.27
(Increase)/Decrease in Other financial assets	(1.27)	(2.17)	(2.18)
(Increase)/Decrease in Other Current Assets	(20.04)	39.09	34.65
(Increase)/Decrease in Short Term Loan and Advances	8.84	(594.09)	(699.75)
Increase/(Decrease) in Trade Payables	(128.47)	158.93	180.72
Increase/(Decrease) in Other financial liabilities	-		-
Increase/(Decrease) in Other Current liabilities	27.90	(93.45)	(58.21)
Adjustments for other bank balances	(16.82)		
Increase/(Decrease) in Provisions	2.95	3.95	6.93
Changes in Working Capital	(91.12)	-179.60	(464.56)
Cash generated from operations	(49.31)	-179.60	(399.24)
Direct Taxes Paid	-	-	(10.67)
Net Cash from operating activities (A)	(49.31)	(179.60)	(409.91)
Cash flows from Investing Activities	-		-
Purchase of Fixed Assets	12.61	0.47	(40.49)
Fixed Deposits	-	(86.89)	-
Reciept of Interest	(8.66)	14.58	42.18
(Purchase)/Sale of Investment	-	87.10	87.11
Work in Progress	-		(457.63)
Net Cash used in Investing Activities (B)	3.94	14.33	(368.83)
Cash flows from Financing Activities	-		-
Repayment/(Proceeds) of/from Short-term borrowings	-		(22.88)
Repayment/(Proceeds) of/from Long-term borrowings	(10.29)	(27.97)	-
Finance cost	(3.04)	(9.94)	(19.88)
Movement in Other Equity	44.39	441.52	(556.98)
Repayment/(Proceeds) of/from issue of shares	-	469.24	1,407.74
Dividend Income	-	-	0.00
Net Cash used in Financing Activities (C)	31.30	882.84	808.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(14.30)	7.18	29.26
Cash and Cash equivalents at the beginning of the year	709.45	680.19	680.19
Cash and Cash equivalents at the ending of the year	695.15	1,398.35	709.45



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 Auditors Review Report on Half yearly Financial Results of M/s DATAKOSA LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **DATAKOSA LIMITED**

We have reviewed the accompanying statement of unaudited Standalone financial results DATAKOSA LIMITED (The Company) for the Half yearly ended September 30, 2026, this statement is the responsibility of the company 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 in accordance with the Standard on Review Engagements (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 personal and analytical procedures applied to financial data and thus provide less assurance than audit, we have not performed an audit and 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 and has not disclosed in all material respects in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of 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 misstatement.

Place: Hyderabad

Date: 23.10.2026

For RSM & Associates, Chartered Accountants

FR.No.2813 S

(CA. Madhusudhana Reddy)

Partner M No: 202308

UDIN: 26202308BXYXCC1828

