

Date: August 17, 2026

To

The Listing Compliance Department

M/s. BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

Scrip code: 539122

Dear Sir/Madam,

Sub: Notice of 44th Annual General Meeting and the 44th Annual Report for the FY 2025-26

Pursuant to the provisions of the Regulation 34 of the SEBI (LODR) Regulations, 2015, we herewith enclose, the Notice of the 44th Annual General Meeting (AGM) to be held through Audio-Visual Electronic Communication Means ("AVEC") on Wednesday, September 09, 2026 at 11.00 a.m.

The Notice of 44th AGM together with the 44th Annual Report of the Company was dispatched today to all the shareholders and stakeholders of the Company to their registered email ids and also made available on the Company's website www.bodhtree.ai at the Investors Info with the following URL:

<http://files.bodhtree.ai/wp-content/uploads/2026/08/44th-Annual-Report-.pdf>

The Register of Members and Share Transfer Books of the Company shall remain closed on Thursday, September 03rd, 2026 for the purpose of the 44th Annual General Meeting and further inform that the e-voting period will commence from Sunday, September 06, 2026 at 9.00 a.m and ends on Tuesday, September 08, 2026 at 5.00 p.m and for the same the cut-off date is Thursday, September 03rd, 2026. The Company is providing its Shareholders, the facility to cast their vote by electronic means on all the resolutions set forth in the Notice through M/s. Central Depository Services (India) Limited (CDSL) e-voting platform at www.evotingindia.com (EVSIN: 260812012) and also availed the e-AGM facility of CDSL.

We enclose the Notice of 44th AGM together with the 44th Annual Report of the Company for the FY 2025-26.

This is for the information all the stakeholders of the Company and for the record of the Exchange, please.

Yours truly

For Bodhtree Consulting Limited



Vidhi Sharma

Company Secretary & Compliance Officer
M. No: A78734

Encl: A/a.



44TH ANNUAL REPORT

FY 2025-26

BODHTREE CONSULTING LIMITED



**AI-POWERED
SOLUTIONS**



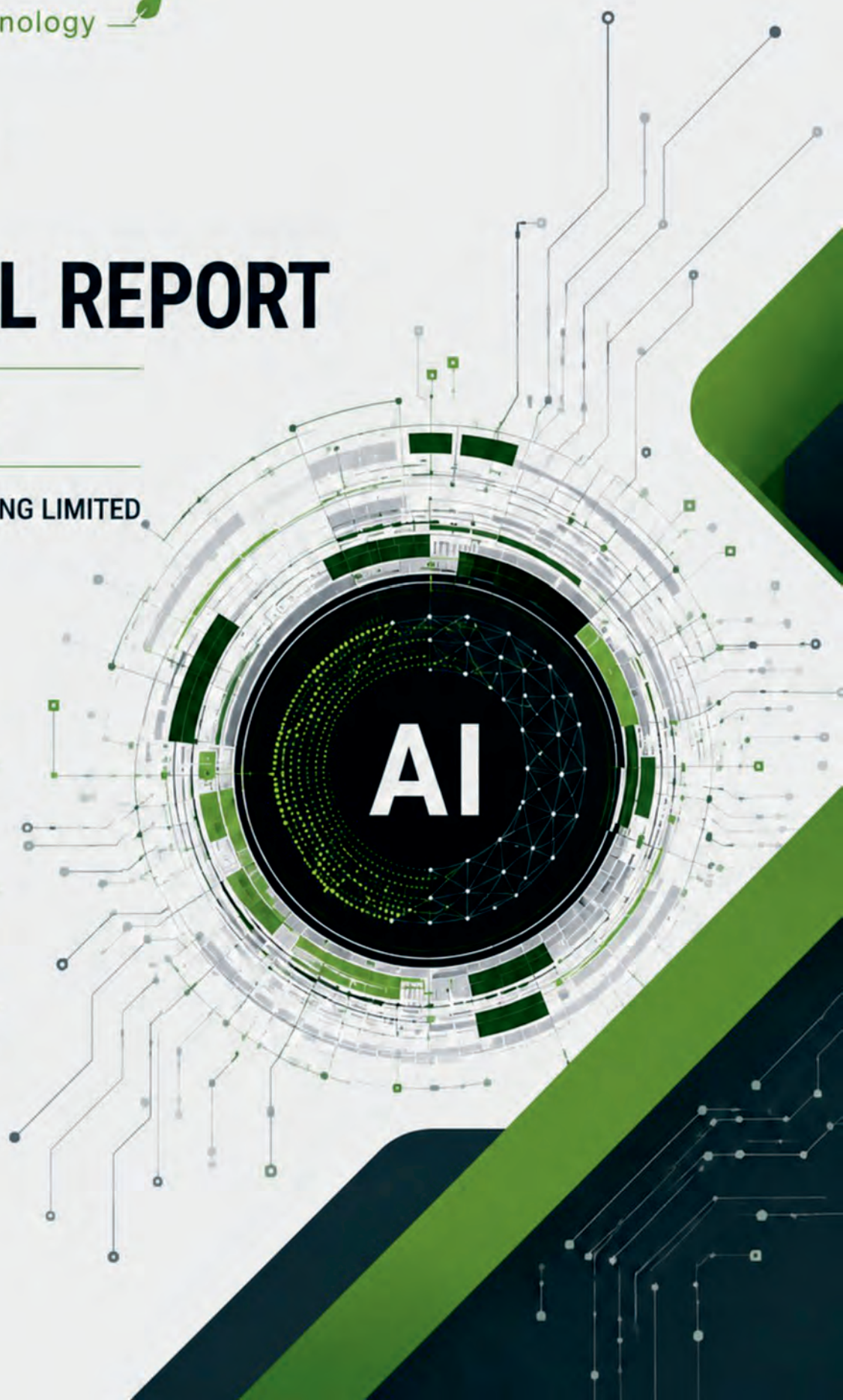
**DATA-DRIVEN
DECISIONS**



**INTELLIGENT
AUTOMATION**



**SUSTAINABLE
GROWTH**



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CORPORATE INFORMATION

Board of Directors

Mr. Santosh Kumar Vangapally (DIN: 09331903)	- Whole-time Director
Mr. Prashanth Mitta (DIN: 02459109)	- Whole-time Director & CEO
Mr. Nirvigna Kotla (DIN: 09351042)	- Executive Director
Mrs. Sucharitha Bandugula (DIN: 09410952)	- Non-executive Director
Mr. Ajay Kumar Giri (DIN: 10254489)	- Independent Director
Mr. Maruti Venkata Subbarao Poluri (DIN: 02519170)	- Independent Director
Mr. Sreenivasa Rao Ravinuthala (DIN: 03271625)	- Independent Director
Mr. Nikshit Hemendra Shah (DIN: 07910462)	- Independent Director*
Mr. Ravinder Reddy Surakanti (DIN: 07838836)	- Independent Director [§]

[§]resigned as Director w.e.f. May 08, 2025.

*resigned as Director w.e.f. February 26, 2026.

Chief Financial Officer

Mr. Bhanu Dinesh Alava

Company Secretary

Ms. Vidhi Sharma

Statutory Auditors

M/s. RSM & Associates,
Chartered Accountants,
F.No.302, 3-5-168, Victoria Towers,
Narayanaguda, Hyderabad - 500029.

Registrar & Share Transfer Agents

M/s. Venture Capital and Corporate Investments Pvt. Ltd.,
"AURUM", Door No.4-50/P-11/57/4F & 5F,
Plot No. 57, 4th & 5th Floors,
Jayabheri Enclave, Phase - II,
Gachibowli, Hyderabad - 500032
Ph: 040-23818475/476,
Email: info@vccipl.com

Registered Office

Workafella, Cyber Crown- 409, 423, Sec-II,
HUDA Techno Enclave, Madhapur,
Hyderabad, Shaikpet, Telangana, India, 500081
E-mail: cosecy@bodhtree.ai

CIN: L74140TG1982PLC040516

WEBSITE: www.bodhtree.ai

INVESTORS EMAIL ID: cosecy@bodhtree.ai

Internal Auditors

M/s. GMK Associates
Chartered Accountants
607, Raghava Ratna Towers, Chirag Ali Lane,
Abids, Hyderabad - 500001

Secretarial Auditors (for F.Y.23-24)

M/s. RPR & Associates
Company Secretaries,
Flat No.401, 4th Floor,
Sri Sai Saraswathi Nilayam,
H.No. 5-5-33/26/A/1, Plot 77,
Maitri Nagar, Kukatpally,
Hyderabad-500039, Telangana, India

Listing of Securities

1. M/s. BSE Limited (BSE)

Bankers / Lenders

HDFC Bank, Hitech City Branch.

Board Committees:**Audit Committee**

Mr. Maruti Venkata Subbarao Poluri	Chairman
Mr. Sreenivasa Rao Ravinuthala	Member
Mr. Prashanth Mitta	Member
Mr. Ajay Kumar Giri	Member

Stakeholders Relationship Committee

Mr. Maruti Venkata Subbarao Poluri	Chairman
Mr. Nirvigna Kotla	Member
Mr. Ajay Kumar Giri	Member

Nomination and Remuneration Committee

Mr. Ajay Kumar Giri	Chairman
Mr. Sreenivasa Rao Ravinuthala	Member
Mrs. Sucharitha Bandugula	Member

N O T I C E

Notice is hereby given that the Forty Fourth (44th) Annual General Meeting of the Members of M/s. Bodhtree Consulting Limited will be held at the Registered Office of the Company situated at Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 through Video Conference ("VC") / Audio-Visual Electronic Communication Means ("AVEC") on Wednesday, the 09th day of September, 2026 at 11.00 a.m. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026, including Audited Balance Sheet as at March 31, 2026, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date together with the Reports of the Board of Directors and Auditors thereon.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, including the Audited Balance Sheet as at March 31, 2026, the Statement of Profit & Loss and the Cash Flow Statement for the year ended on that date, together with the Reports of the Board of Directors and the Auditors thereon, be and are hereby received, considered and adopted."

2. To appoint a director in place of Mr. Prashanth Mitta (DIN: 02459109), Whole-time Director of the Company, who retires by rotation and being eligible offers himself for re-appointment.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT Mr. Prashanth Mitta (DIN: 02459109), Whole-time Director of the Company, who retires by rotation at this Annual General Meeting in accordance with the provisions of Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. To consider and approve the alteration of Object Clause of the Memorandum of Association of the Company.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to Section 13 and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and subject to such approvals, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded to alter and amend the existing Clause III.(A) of the Memorandum of Association of the Company relating to its Objects, by substituting the existing sub-clause (2) of Clause III.(A) of Memorandum of Association with the following new sub-clause (2), and that all other sub-clauses of Clause III.(A) shall remain unaltered and unchanged:

2. To carry on the business of real estate owners, landlords, real estate agents, builders and promoters, and to purchase, take on lease, acquire, hold, develop, construct, improve, manage, sell, lease, let out, exchange and otherwise deal in land, buildings, houses, flats, offices, showrooms, residential units, shops, godowns, warehouses, agricultural land, farms, gardens, easements and other immovable property and rights of every kind, to act as trustees in connection with any such property, to carry on the business of producers, distributors and exhibitors, to acquire, hold, develop and otherwise deal in patents, factories, mines, industrial undertakings, business concerns, and other properties, rights and interests connected therewith, and to carry on such other business and do all such other acts and things as may be considered incidental or conducive to the attainment of the above objects.

"RESOLVED FURTHER THAT Mr. Prashanth Mitta, CEO & Whole-Time Director (DIN: 02459109) and/or Ms. Vidhi Sharma, Company Secretary of the Company be and are hereby severally authorized to do all acts, deeds, matters and things as it may, in its absolute discretion, consider necessary, desirable or expedient to give effect to this resolution, including filing the requisite forms, applications, declarations and undertakings, seeking such statutory and regulatory approvals as may be required with the Ministry of Corporate Affairs and submission of documents with any other authority, and settling any doubts or difficulties arising in this regard without being required to seek any further consent or approval of the Members."

4. To consider and approve the Change of Name of the Company and consequential amendment to Memorandum of Association and Articles of Association of the Company.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 4, 5, 13, 14 and 15 and other applicable provisions, if any, of the Companies Act, 2013, read with applicable rules framed (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Regulation 45 of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015, the Memorandum of Association and Articles of Association of the Company and all other acts, rules, regulations, circulars as may be applicable and subject to the approval of the Central Government, Stock Exchange(s) or appropriate regulatory and statutory authorities, the consent of the members of the Company be and is hereby accorded to Change the Name of the Company from “Bodhtree Consulting Limited” to “Datakosa Limited” with effect from the date of issuance of a “Change of Name Certificate” in favour of the Company by the Registrar of Companies and consequently change the name of the Company wherever appearing in the Memorandum and Articles of Association of the Company.”

“RESOLVED FURTHER THAT pursuant to approval of name change of the Company, the name “Bodhtree Consulting Limited” be substituted with “Datakosa Limited” wherever it appears in the Memorandum of Association and Articles of Association of the Company and Clause I of the Memorandum of Association of the Company be altered as under:

I. The name of the Company is Datakosa Limited.

“RESOLVED FURTHER THAT the name “Bodhtree Consulting Limited” wherever appearing in any of the documents/ records of the Company be substituted by the new name “Datakosa Limited” in accordance with the provisions of applicable laws.”

“RESOLVED FURTHER THAT Mr. Prashanth Mitta, Whole-time Director & Chief Executive Officer and/or Ms. Vidhi Sharma, Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds and things as may be necessary and to take all such steps as may be required to expedient to give effect to this resolution including filing of e-forms with concerned authorities”

5. To approve further issuance of upto 23,52,940 equity shares of the Company having face value of ₹10/- each on Preferential Basis to the Non-Promoter investors for cash consideration..

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 23(1)(b), 42 and 62(1)(c) of the Companies Act, 2013 (“Companies Act”) read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and any other applicable provisions, if any, of the Companies Act including any statutory modification(s) or re-enactment(s) thereof for the time being in force; and the provisions of Foreign Exchange Management Act, 1999 (“FEMA”) and rules and regulations framed thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force; and in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“ICDR Regulations”); Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“LODR Regulations”), the Listing Agreements entered into by the Company with the BSE Limited; and any other applicable laws, rules and regulations, circulars, notifications, clarifications, guidelines issued by the Reserve Bank of India, Ministry of corporate Affairs, Government of India, the Securities and Exchange Board of India (“SEBI”), the BSE Limited, and any other applicable procedural laws made under any of the above mentioned statutes in the form of any other procedural rule(s), regulation(s), circular(s), notification(s), order(s) etc., and pursuant to the provisions of any other substantive and/or procedural laws that may be applicable in this regard and the enabling provisions of the Memorandum and Articles of Association of the Company; and subject to the approval(s), consent(s), permission(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions and modifications, as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and/or sanction(s), and which may be agreed to by the Board of Directors of the Company (the “Board”, which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), the consent of the members of the Company be and is hereby accorded to create, offer, issue and allot, by way of preferential issue on a private placement basis, in one or more tranches, up to 23,52,940 (Twenty Three Lakh Fifty Two Thousand Nine Hundred and Forty) equity shares of face value ₹10/- (Rupees Ten only) each, for cash at an issue price of ₹17/- (Rupees Seventeen only) per share including a premium of ₹7/- (Rupees Seven only) per share, determined in accordance with Chapter V of the SEBI ICDR Regulations, aggregating up to ₹3,99,99,980/- (Rupees Three Crore Ninety Nine Lakhs Ninety Nine Thousand Nine Hundred and Eighty only) and on such other terms and conditions as the Board may determine, to the below mentioned persons / entities (Proposed Allottees) under non-promoter category:

S. No.	Details of the Proposed Allottee(s)			Category	No. of Equity Shares proposed to be allotted upto
	Name and PAN of Proposed Allottee(s)	Name and PAN of Ultimate Beneficiary Owner (UBO)	Address of the Proposed Allottee(s)		
1	M/s. Nerdix Technologies LLP PAN: ABAFN3553G	Mr. Tanguturi Pruthvi Krishna (PAN: AGTPT0010A); Mrs. Tanguturi Swetha (PAN: ANFPJ3832P)	Plot 45, Sai Suraksha, Enclave, Dammaiguda, Nagaram (K.V. Rangareddy), Jawaharnagar Police Station, Rangareddy, Hyderabad-500083, Telangana, India	Non-Promoter (Body Corporate)	11,76,470

2	M/s. Virello Estates LLP PAN: ABCFV6029M	Mr. Kasireddy Sriker Reddy (PAN: DIAPK6219Q); Mr. Gouravaram Nageshwar Reddy (PAN: AEOPG8696N)	Plot No. 195, Teachers Colony BN Reddy Nagar, Karmanghat, Meerpet Police Station, Saroornagar, K.V Rangareddy- 500079, Telangana, India	Non-Promoter (Body Corporate)	11,76,470
Total					23,52,940

"RESOLVED FURTHER THAT in accordance with Regulation 161 of the SEBI ICDR Regulations, the "Relevant Date" for the purpose of determining the pricing of the equity shares to be allotted shall be August 10, 2026, being the date 30 (thirty) days prior to the date of this Annual General Meeting, i.e., September 9, 2026."

"RESOLVED FURTHER THAT the equity shares to be so allotted shall rank pari passu in all respects with the existing equity shares of the Company and shall be subject to lock-in as prescribed under Regulation 167 of the SEBI ICDR Regulations."

"RESOLVED FURTHER THAT the issue and allotment of the equity shares shall be on the following terms and conditions:

- The proposed allottees shall be required to bring in 100% of consideration, for the relevant equity shares to be allotted on or before the date of allotment hereof;
- The consideration for allotment of equity shares shall be paid to the Company by the proposed allottees from their bank accounts;
- The pre-preferential shareholding of the proposed share allottees, if any, and equity shares to be allotted to the proposed allottees shall be locked-in as prescribed under the SEBI ICDR Regulations from time to time;
- Allotment of the equity shares shall be made only in dematerialised form. The monies to be received by the Company from the proposed allottees for application of the equity shares pursuant to this preferential issue shall be kept in a separate bank account of the Company and shall be utilized in accordance with section 42 and 62 of the Companies Act;
- The equity shares shall be allotted within a period of 15 (Fifteen) days from the date of passing of this shareholders' resolution, or, where the allotment is pending on account of receipt of in-principle approval of the stock exchange(s) for such issue, within a period of 15 (Fifteen) days from the date of receipt of such in-principle approval, whichever is later; and
- The equity shares so allotted shall rank pari-passu in all respects with the existing equity shares of the Company."

"RESOLVED FURTHER THAT the issue price of ₹17/- (Rupees Seventeen only) per share, including a premium of ₹7/- (Rupees Seven only) per share is not less than the floor price arrived at in accordance with Regulation 164 of the ICDR Regulations, computed by reference to the Relevant Date."

"RESOLVED FURTHER THAT for the purpose of giving effect to this resolution the Board of Directors and/or the Company Secretary of the Company be and are hereby authorized severally on behalf of the Company to do all such acts, deeds, matters and things as it may in its absolute discretion consider necessary, desirable or expedient, including without limitation to make application to Stock Exchange for obtaining of in-principle approval, listing of shares, filing of requisite documents with the Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, to resolve and settle any questions and difficulties that may arise in the proposed issue, offer and allotment of the said Equity Shares, utilization of issue proceeds, signing of all deeds and documents as may be required without being required to seek any further consent or approval of the shareholders."

"RESOLVED FURTHER THAT in connection with any of the aforesaid resolutions, the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorized to execute and deliver any documents, papers and to do or cause to be done any or all acts or things as may be necessary, appropriate or advisable in order to carry out the purposes and intent of the aforesaid resolutions for the preferential issue; and any such documents so executed and delivered or acts and things done or caused to be done shall be conclusive evidence of the authority of the Company in so doing and any document so executed and delivered or acts and things done or caused to be done prior to the date hereof are hereby ratified, confirmed and approved as the acts and deeds of the Company, as the case may be."

By Order of the Board

For Bodhtree Consulting Limited

Vidhi Sharma

Company Secretary & Compliance Officer
Membership No. A78734

Date: August 11, 2026
Place: Hyderabad

NOTES:

1. The Ministry of Corporate Affairs, Government of India ("MCA") has, vide its circular No. 3/2025 dated September 22, 2025, read with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, September 25, 2023 and September 19, 2024, (collectively referred to as "MCA Circulars"), inter-alia allowed conducting of AGM through Video Conferencing/ Other Audio-Visual Means ("VC/OAVM") facilities, in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular dated May 5, 2020, which does not require physical presence of the Members, Directors, Auditors and other persons at common venue. In compliance with the provisions of the Act, SEBI Listing Regulations, MCA Circulars and SEBI Circular and all other relevant circulars issued from time to time, the 44th AGM of the Company is being conducted through VC / OAVM facility. The deemed venue for the 44th AGM shall be the Registered Office of the Company situated at Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081. Hence, Members can attend and participate in the AGM through VC/OAVM only. The detailed procedure for participating in the meeting through VC / OAVM is given in the Notice Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being proposed to be held pursuant to the said MCA Circulars through VC / OAVM, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence the Proxy Form and the Attendance Slip are not attached to this Notice.
2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act"), in respect of items of special business is annexed hereto and forms part of the Notice.
3. In case you are holding the Company's shares in dematerialized form, please contact your depository participant and kindly give suitable instructions to update your bank details in your demat account and to notify any changes with respect to their addresses, email id, ECS mandate etc.
In case you are holding Company's shares in physical form, please inform Company's RTA viz. M/s. Venture Capital and Corporate Investments Pvt. Ltd., AURUM, Door No.4-50/P-II/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave Phase -II, Gachibowli, Hyderabad – 500032, by enclosing a photocopy of blank cancelled cheque of your bank account.
4. As per Regulation 40 of the Listing Regulations, as amended from time to time, securities of listed companies can be transferred only in dematerialized form with effect from April 01, 2019. Even the transmission or transposition of securities held in physical or dematerialised form shall be affected only in dematerialised form with effect from January, 24, 2022. In view of this and to eliminate all the risks associated with physical shares and for the ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. M/s. Venture Capital and Corporate Investments Pvt. Ltd., AURUM, Door No.4-50/P-II/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave Phase -II, Gachibowli, Hyderabad – 500032, is the Registrar & Share Transfer Agent (RTA) of the Company. All communications in respect of share transfers, dematerialization and change in the address of the members may be communicated to the RTA.
5. Members holding shares in the same name under different Ledger Folios are requested to apply for consolidation of such Folios and are requested to send the relevant share certificates to the RTA/Company.
6. Corporate members intending to allow their authorised representatives to attend the meeting are requested to send to the Company a certified copy of the Board resolution authorising their representative to attend and vote on their behalf at the meeting.
7. Members holding shares in physical form are informed to furnish their bank account details to the RTA to have the same printed on the dividend warrants so as to avoid any possible fraudulent encashment / misuse of dividend warrants by others.
8. Members who hold shares in physical form can nominate a person in respect of all the shares held by them singly or jointly. Members who hold shares in a single name are advised, in their own interest to avail the nomination facility. Members holding shares in dematerialized form may contact their respective depository participant(s) for recording nomination in respect of their shares.
9. Members seeking any information or clarification on the accounts are requested to send their queries to the Company, in writing, at least one week before the date of the meeting. Replies will be provided in respect of such written queries at the meeting.
10. Pursuant to the directions/notifications of Securities and Exchange Board of India (SEBI) and Depositories, the demat account holders can operate their accounts if they had already provided Income Tax Permanent Account Number either at the time of opening of the account or at any time subsequently. In case they have not furnished the Income Tax Permanent Account Number to the Depository Participants, such demat account holders are requested to contact their DPs with a photocopy of the PAN Card (with original PAN Card for verification), so that the frozen demat accounts would be available for operation and further consequences of non-compliance with the aforesaid directives would be obviated. SEBI, vide Circular ref.no. MRD/DOP/CIR-05/2009 dated May 20, 2009 made it mandatory to have PAN particulars for registration of physical share transfer requests. Based on the directive contained in the said circular, all share transfer requests are therefore to be accompanied with PAN details. Members holding shares in physical form can submit their PAN details to the Company / RTA. Securities and Exchange Board of India (SEBI) vide its Circular

dated November 3, 2021, December 15, 2021 and March 16, 2023, has mandated the submission of PAN, KYC details and nomination by holders of physical securities by September 30, 2023. Members are requested to submit their PAN, KYC and nomination details to the RTA of the Company Venture Capital and Corporate Investments Pvt. Ltd. The format of mandatory KYC documents is available on the Company's Website www.bodhtree.ai. Members holding shares in electronic form are, requested to submit their PAN to their depository participant(s). In case a holder of physical securities fails to furnish these details or link their PAN with Aadhaar before the due date, our registrars are obligated to freeze such folios. The securities in the frozen folios shall be eligible to receive payments (including dividend) and lodge grievances only after furnishing the complete documents. If the securities continue to remain frozen as on December 31, 2025, the registrar/the Company shall refer such securities to the administering authority under the Benami Transactions (Prohibitions) Act, 1988, and/ or the Prevention of Money Laundering Act, 2002.

11. Members may also note that the Notice of the 44th Annual General Meeting is available on the Company's website: www.bodhtree.ai. All documents referred to in the accompanying Notice and the Statement pursuant to Section 102(1) of the Companies Act, 2013 shall be open for inspection by the Members by writing an e-mail to the Company at cosecy@bodhtree.ai.

In compliance with the aforesaid MCA Circulars and SEBI Circulars, Notice of the AGM along with Annual Report 2025-26 is being sent only through electronic mode to those members whose e-mail addresses are registered with the Company / Depository Participants. Members may note that the Notice and the Annual Report 2025-26 will also be available on the Company's website at www.bodhtree.ai, on the website of the Stock Exchange i.e., BSE Limited at www.bseindia.com, and on the website of CDSL www.evotingindia.com.

To support 'Green Initiative', members who have not registered their email addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/ their Depository Participants in respect of shares held in physical/electronic mode, respectively.

12. Since the AGM will be held through VC/OAVM, the Route Map is not annexed to the Notice.
13. Additional information pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to Secretarial Standards on general meetings, information in respect of the Directors seeking appointment/re-appointment at the Annual General Meeting is furnished in the annexure and forms part of the notice. The Directors have furnished the requisite consent / declaration for their appointment / re-appointment.
14. Retirement of Directors by rotation: Mr. Prashanth Mitta (DIN: 02459109), Whole-time Director of the Company, retire by rotation at the ensuing Annual General Meeting and, being eligible, offer himself for re-appointment. The Board of directors recommend his re-appointment.

Instructions for E-VOTING

CDSL e-Voting System – For e-voting during AGM

1. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
2. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairman of the Audit Committee, the Chairman of the Nomination and Remuneration Committee and the Chairman of the Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
3. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
4. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
5. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.bodhtree.ai. The Notice can also be accessed from the websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e., www.evotingindia.com.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

- (i) The remote e-voting period begins on Sunday, September 06, 2026 at 09.00 A.M. and ends on Tuesday, September 08, 2026 at 05.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e., Thursday, September 03, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Board of Directors have appointed Mr. Y Ravi Prasada Reddy, Practising Company Secretary, having C.P No. 5360, to act as Scrutinizer to conduct and scrutinize the electronic voting process in connection with the ensuing Annual General Meeting in a fair and transparent manner. The members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given hereunder.
- (iii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iv) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/ retail shareholders is at a negligible level.

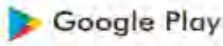
Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (v) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility. Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in demat mode CDSL/NSDL is given below:

Type of Shareholder	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.
	2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by Company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.
	3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration
	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/ Evoting Login. The system will authenticate the user by sending OTP on registered Mobile and Email as recorded in the demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS “Portal or click at https:// eservices.nsd.com/Secure Web/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting. 4) For OTP based login you can click on https://eservices.nsd.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. NSDL Mobile App is available on    
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL depository site after successful authentication, wherein you can see e-Voting feature. Click on the Company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 - 4886 7000 and 022 - 2499 7000
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Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(vi) Login method for e-Voting and joining virtual meetings for physical shareholders and shareholders other than individual holding in Demat form:

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any Company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA.
Dividend Bank Details or Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. If both the details are not recorded with the depository or Company, please enter the member id / folio number in the Dividend Bank details field.

- (vii) After entering these details appropriately, click on "SUBMIT" tab.
- (viii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other Company on which they are eligible to vote, provided that Company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (x) Click on the EVSN: 260812012 for the relevant Company, i.e., Bodhtree Consulting Limited, on which you choose to vote.
- (xi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xiii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xvi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password and enter the details as prompted by the system.

- (xvii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xviii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically and can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, non-individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cosecy@bodhtree.ai, if they have voted from individual tab and not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting and e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / iPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cosecy@bodhtree.ai. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/ folio number, email id, mobile number at cosecy@bodhtree.ai. These queries will be replied to by the Company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through AVC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders - Please update your email id and mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id and mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting and joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM and e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

General Instructions

- i. The voting rights of Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on cut-off date i.e., Thursday, September 03, 2026.
- ii. The scrutinizer shall, immediately after the conclusion of voting at the AGM, unlock the votes through e-voting and remote e-voting in the presence of at least two witnesses, not in the employment of the Company and make, not later than 48 hours from the conclusion of the Meeting, a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company www.bodhtree.ai and on the website of CDSL www.cdslindia.com. The results shall simultaneously be communicated to the Stock Exchanges. Subject to receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Meeting, i.e., September 09, 2026.
- iii. The voting result will be announced by the Chairman or any other person authorized by him within two days of the AGM.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND PURSUANT TO REGULATION 36 OF SEBI (LODR) REGULATIONS, 2015 TO THE ACCOMPANYING NOTICE DATED AUGUST 11, 2026.

Item No. 3 – Alteration of Object Clause of Memorandum of Association.

The existing sub-clause (2) of the Main Objects contained in Clause III(A) of the Memorandum of Association of the Company includes various objects relating to the business of financiers, money lenders, hire purchase dealers, brokers and dealers in shares, stocks, debentures and other securities, and other financial activities. The Company is not presently carrying on any such activities and does not intend to carry on in future.

The Board of Directors, at its meeting held on Tuesday, August 11 2026, considered it appropriate to alter the said sub-clause (2) by removing the words and expressions relating to finance and financial activities, so as to align the Objects Clause with the Company's actual business and to provide the Company with greater flexibility to undertake and expand into allied and complementary business activities, including activities relating to infrastructure, real estate, construction, media production and industrial undertakings, as may be considered appropriate by the Company from time to time. The proposed alteration will enable the Company to pursue its business objectives and explore suitable opportunities in accordance with applicable laws and regulatory requirements.

Pursuant to Section 13 of the Companies Act, 2013, any alteration of the Objects Clause of the Memorandum of Association requires the approval of the Members of the Company by way of a Special Resolution.

A copy of the Memorandum of Association of the Company, along with the proposed alterations thereto, is available for inspection by the Members at the Registered Office of the Company on all working days during business hours up to the date of the Annual General Meeting, and shall also be available for inspection electronically, and at the venue of the Meeting.

Your Board of Directors recommend the Resolution set out at Item No. 3 for the approval of the shareholders of the Company by way of Special Resolution.

None of the Directors, Key Managerial Personnel and Relatives of the Directors / Key Managerial Personnel of the Company is interested in the proposed Resolution except as holders of shares in general.

Item No. 4 - Change of name of the Company and consequential amendment to the Memorandum of Association and Articles of Association.

The Company has successfully completed the Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016. The Resolution Plan submitted by Mr. Santosh Kumar Vangapally ("Successful Resolution Applicant") was approved by the Hon'ble National Company Law Tribunal, Hyderabad Bench, vide its order dated December 12, 2023. Pursuant to the approval and implementation of the Resolution Plan, the control and management of the Company were transferred to the Successful Resolution Applicant(s), and the new management formally took over the affairs of the Company.

Following this transition, the present/new management has reviewed the Company's business strategy, service portfolio and brand positioning, and re-oriented its operations towards data engineering, analytics and technology consulting under a renewed business vision. Keeping in view of the proposed business lines/activities it is proposed to change the name of the Company as "Datakosa Limited".

Based on the resolution passed Board of Directors' dated July 28, 2026 the Company has made an application to the Registrar of Companies for ascertaining availability of the proposed new name "Datakosa Limited". Accordingly, the Company has obtained the name availability of "Datakosa Limited" from the Registrar of Companies vide its letter dated August 05, 2026 vide SRN AC4937983 from the Registrar of Companies, Central Registration Centre, confirming no objection to the change of name of the Company to "Datakosa Limited". Further, the Board of Directors, at its meeting held on Tuesday, August 11, 2026, approved the change of name of the Company from "Bodhtree Consulting Limited" to "Datakosa Limited" and the consequential amendments to the Memorandum of Association and Articles of Association, subject to approval of the members by way of a Special Resolution and such other statutory, regulatory or governmental approvals as may be required.

The proposed change of name would not result in any change in the legal status, constitution, significant operations or activities of the Company, nor would it affect any rights or obligations of the Company, its members, creditors or other stakeholders.

Pursuant to Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a certificate confirming compliance with the conditions specified under Regulation 45(1) of the said Regulations, issued by the Statutory Auditors of the Company, M/s. RSM & Associates, Chartered Accountants (Firm Registration No. 002813S), through CA. E. Madhusudhana Reddy, Partner (Membership No. 202308), is accessible at <http://files.bodhtree.ai/wp-content/uploads/2026/08/Reg45-Name-change-certificate-F.pdf>. The Company has complied with Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable, and a copy of the said certificate is available for inspection by the Members at the Registered Office of the Company on all working days (except Saturdays and Sundays) during business hours, up to the date of the Annual General Meeting. The said certificate shall also be available for electronic inspection by the Members by sending a request via e-mail to cosecy@bodhtree.ai.

Your Board of Directors recommend the Resolution set out at Item No. 4 for the approval of the shareholders of the Company by way of Special Resolution.

None of the Directors, Key Managerial Personnel and Relatives of the Directors / Key Managerial Personnel of the Company is interested in the proposed Resolution except as holders of shares in general.

Item No. 5 – Further Issuance of up to 23,52,940 equity shares of the Company having face value of ₹10/- each on Preferential Basis to the Non-promoter investors for cash consideration.

The Board of Directors of the Company ("Board"), at its meeting held on August 11, 2026, has, subject to the approval of the Members and such other statutory and regulatory approvals as may be required, approved the proposal to create, offer, issue and allotment, in one or more tranches, of upto 23,52,940 (Twenty-Three Lakh Fifty-Two Thousand Nine Hundred and Forty) fully paid-up Equity Shares of face value of ₹10/- (Rupees Ten only) each, for cash at an issue price of ₹17/- (Rupees Seventeen only) per Equity Share including a premium of ₹7/- (Rupees Seven only) per Equity Share, aggregating to ₹3,99,99,980/- (Rupees Three Crore Ninety Nine Lakh Ninety Nine Thousand Nine Hundred and Eighty only) by way of a preferential issue on a private placement basis to M/s. Nerdix Technologies LLP and M/s. Virello Estates LLP ("Proposed Allottees"), both belonging to the non-promoter category ("Preferential Issue").

In terms of Sections 23(1)(b), 42 and 62(1)(c) of the Companies Act, 2013 ("Act") read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 ("PAS Rules"), Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 ("Share Capital Rules") and Regulation 160 and other applicable provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"), a Company can undertake a preferential issue of securities only with the prior approval of its members by way of a special resolution. Accordingly, the approval of the Members is being sought by way of a Special Resolution as set out at Item No. 5 of the Notice.

The information as required under Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, and as per the provisions of the Companies Act, 2013 read with the Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 are given below:

1. Objects of the Preferential Issue

The proceeds of the proposed Preferential Issue will be utilised to meet the Company's working capital requirements, support the expansion and scaling-up of its existing business operations, fund general corporate and administrative requirements, and strengthen its overall financial position. The funds may also be utilised for other business-related and permissible purposes, including new business opportunities, projects and operational requirements, as may be determined by the management from time to time, subject to applicable laws and regulatory approvals.

In terms of the BSE Circular No. 20221213-47 dated 13 December, 2022, the amount specified for the aforementioned objects may deviate +/- 10% depending upon the future circumstances, given that the objects are based on management estimates and other commercial and technical factors. Accordingly, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the issue proceeds at the discretion of the Board, subject to compliance with applicable laws.

2. Utilization of Gross Proceeds

Sr No.	Particulars	Total estimate amount to be funded from proceeds (₹ In Crores)	Tentative timelines for utilization of issue proceeds from the date of receipt of funds
1.	Expansion and growth: Funding the Company's business expansion plans, including investments in artificial intelligence and related technology capabilities, strategic investments in real estate, capital expenditure, and other strategic/growth-linked initiatives as may be undertaken by the Company from time to time.	3.19 Cr	Within 12 months from the date of receipt of the issue proceeds
2.	General Corporate Purposes: Meeting ongoing general corporate exigencies and contingencies, working capital requirements and expenses of the Company, and other general corporate purposes as may be permissible under applicable laws.	0.80 Cr	Within 12 months from the date of receipt of the issue proceeds.
	Total	3.99 Cr	

3. Monitoring of Utilization of Funds

In terms of Regulation 162A of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the appointment of a monitoring agency is mandatory where the aggregate size of the issue exceeds ₹100 crore. As the aggregate size of the proposed preferential issue under Item No. 5 of this Notice does not exceed ₹100 crores, the requirement to appoint a Monitoring Agency is not applicable to the Company, and accordingly, no Monitoring Agency has been appointed to monitor the utilisation of the proceeds of the Preferential Issue.

The Company shall, nonetheless, make the requisite disclosures regarding the utilisation of the issue proceeds in the manner prescribed under the applicable provisions of the SEBI ICDR Regulations and other applicable laws.

4. Relevant Date

In terms of Regulation 161 of the SEBI ICDR Regulations, the 'Relevant Date' for the purpose of pricing under Regulation 164 is Monday, August 10, 2026, being the date 30 (thirty) days prior to the date of the AGM scheduled to be held on Wednesday, September 09, 2026.

5. The price or price band at/within which the allotment is proposed/ basis on which the price has been arrived at

The equity shares of the Company are listed on BSE Limited ("BSE") and are frequently traded within the meaning of Regulation 164(5) of the SEBI ICDR Regulations.

In terms of Regulation 164(1) of the SEBI ICDR Regulations, the floor price is the higher of: (a) the 90 trading days' volume weighted average price ("VWAP") of the equity shares preceding the Relevant Date, i.e., ₹16.79 /- (Rupees Sixteen and Paise Seventy Nine only) per equity share; and (b) the 10 trading days' VWAP of the equity shares preceding the Relevant Date, i.e., ₹15.99/- (Rupees Fifteen and Paise Ninety Nine only) per equity share.

Accordingly, the floor price is ₹16.79/- (Rupees Sixteen and Paise Seventy Nine only) per equity share. The proposed issue price of ₹17/- (Rupees Seventeen only) per Equity Share including a premium of ₹7/- (Rupees Seven only) per Equity Share is higher than the floor price so determined and is hence in compliance with Regulation 164 of the SEBI ICDR Regulations.

The Articles of Association of the Company do not provide for any method of determination of price which results in a floor price higher than that determined under the SEBI ICDR Regulations.

Since the Preferential Issue is not likely to result in a change in control of the Company, and the allotment to each Proposed Allottee (together with persons acting in concert, if any) does not exceed 5% (five per cent) of the post-issue fully diluted share capital of the Company, a valuation report from an independent registered valuer under Regulation 166A of the SEBI ICDR Regulations is not required.

The equity shares of the Company have been listed on the Stock Exchanges for a period of more than 90 (ninety) trading days prior to the Relevant Date, accordingly, re-computation of the issue price under Regulation 164(3) of the SEBI ICDR Regulations, and the undertakings specified under Regulations 163(1)(g) and 163(1)(h) of the SEBI ICDR Regulations is not applicable.

The certificate from M/s. RPR & Associates, Practicing Company Secretaries, certifying compliance of the Price for the Preferential Issue of the Company with the pricing formula prescribed under Chapter V of the SEBI ICDR Regulations, is available on the Company's website and is accessible at <https://files.bodhtree.ai/wp-content/uploads/2026/08/PCS-Pricing-Certificate-Preferential-Issue-.pdf>

6. Lock-in Period:

The Equity Shares allotted to the Proposed Allottees (being persons other than the promoter and promoter group) shall be locked-in for a period of 6 (six) months from the date of trading approval, in terms of Regulation 167(2) of the SEBI ICDR Regulations.

The entire pre-preferential allotment shareholding of the Proposed Allottees, if any, shall be locked-in from the Relevant Date up to a period of 90 (ninety) trading days from the date of trading approval, in terms of Regulation 167(6) of the SEBI ICDR Regulations.

None of the Proposed Allottees hold any shares in the Company as on the Relevant Date and as on the date of this Notice. Accordingly, the requirement of lock-in of pre-preferential allotment shareholding under Regulation 167(6) of the SEBI ICDR Regulations is not applicable to the present preferential issue.

7. Maximum number of specified securities to be issued:

Upto 23,52,940 (Twenty-Three Lakh Fifty-Two Thousand Nine Hundred and Forty) fully paid-up equity shares of face value of ₹10/- (Rupees Ten only) each of the Company, to be issued and allotted on a preferential basis by way of private placement, for cash, at an issue price of ₹17/- (Rupees Seventeen only) per Equity Share including a premium of ₹7/- (Rupees Seven only) per Equity Share.

8. Intent of the promoters, directors, key managerial personnel or senior management of the Company to subscribe to the offer

None of the promoters, members of the promoter group, directors, key managerial personnel or senior management of the Company intend to subscribe to the Preferential Issue in their individual capacity.

9. Shareholding pattern of the Company before and after the preferential issue (on a fully diluted basis)

Sl. No	Category	Pre Issue Shareholding		Post Issue Shareholding	
		No of shares held	% of share holding	No of shares held	% of share holding
A	Promoters holding:				
1	Indian:				
	Individuals	1,59,99,995	73.17	1,59,99,995	66.07
	Bodies Corporate	-	-	-	-
	Sub Total (A)	1,59,99,995	73.17	1,59,99,995	66.07
B	Non- Promoters holding:				
1	Institutional Investors - Domestic	10,000	0.05	10,000	0.04
	Institutional Investors - Foreign	-	-	-	-
2	Non-Institution:				
	Bodies Corporate	4,07,651	1.86	27,60,591	11.40
	Directors and Relatives	41,680	0.19	41,680	0.17
	Indian Public	43,69,688	19.98	43,69,688	18.04
	Others (Including NRIs)	10,36,556	4.74	10,36,556	4.28
	Sub Total (B)	58,65,575	26.83	82,18,515	33.93
	Grand Total	2,18,65,570	100.00	2,42,18,510	100.00

Note: The pre and Post Shareholding was on a fully diluted basis.

10. Time frame within which the preferential issue shall be completed

In terms of Regulation 170 of the SEBI ICDR Regulations, the preferential allotment of said Equity Shares will be completed within a period of 15 (fifteen) days from the date of passing of special resolution. Provided that where the allotment is pending on account of pendency of any application for approval or permission by any regulatory authority, if applicable, the allotment would be completed within 15 (fifteen) days from the date of such approval or within such further period as may be prescribed or allowed by SEBI, stock exchange(s) or other concerned authorities.

11. Identity of the natural persons who are the ultimate beneficial owners of the Equity Shares proposed to be allotted and/or who ultimately control the proposed allottees; The percentage of post preferential issue capital that may be held by the allottee(s) and change in control, if any, in the Company consequent to the preferential issue is as follows:

Sl. No	Name of the proposed allottee	Category (promoter /non promoter)	Ultimate Beneficial Owners (If applicable)	Pre-Issue Equity holding		No. of Equity Shares proposed to be allotted	Post issue Equity holding	
				No. of shares	% of holding		No. of shares	% of holding
1.	M/s. Nerdix Technologies LLP	Non-Promoter (Body Corporate)	Mr. Tanguturi Pruthvi Krishna (PAN: AGTPT0010A) Mrs. Tanguturi Swetha (PAN: ANFPJ3832P)	-	-	11,76,470	11,76,470	4.86
2.	M/s. Virello Estates LLP	Non-Promoter (Body Corporate)	Mr. Kasireddy Sriker Reddy (PAN: DIAPK6219Q) Mr. Gouravaram Nageshwar Reddy (PAN: AEOPG8696N)	-	-	11,76,470	11,76,470	4.86
Total				-	-	23,52,940	23,52,940	9.72

Note: There is no change in control of the Company post preferential issue except change in percentage of shareholding by the respective shareholders of the Company.

12. The percentage of post preferential issue capital that may be held by the allottee(s) and change in control, if any, in the issuer consequent to the preferential issue

There will be no change in the management or control of the Company pursuant to the Preferential Issue except to the extent of change in percentage of shareholding by the respective shareholders of the Company.

13. Undertaking that the issuer shall re-compute the price of the specified securities in terms of the provision of these regulations where it is required to do so

The provisions of Regulation 166 of the SEBI ICDR Regulations relating to re-computation of price are not applicable to the present preferential issue, since the equity shares of the Company have been listed on the recognized stock exchange(s) for a period of more than 90 (ninety) trading days prior to the Relevant Date, and accordingly, the Company is not required to re-compute the price of the equity shares proposed to be allotted.

14. Undertaking that if the amount payable on account of the re-computation of price is not paid within the time stipulated in these regulations, the specified securities shall continue to be locked-in till the time such amount is paid by the allottees

Since the provisions of Regulation 166 relating to re-computation of price are not applicable to the present preferential issue, the undertaking under Regulation 167(3) that the specified securities shall continue to be locked-in until payment of any shortfall arising from re-computation of price is also not applicable.

15. Disclosures specified in Schedule VI of ICDR Regulations, if the issuer or any of its promoters or directors is a wilful defaulter or fraudulent borrower:

The Company, its Promoters and its Directors are not categorized as wilful defaulter(s) by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulters issued by Reserve Bank of India and have not been categorized as a fraudulent borrower.

None of its directors or promoters are fugitive economic offenders as defined under the ICDR Regulations.

16. Current and proposed status of the allottees post the Preferential Issue (promoter or non-promoter)

The Proposed Allottees currently belong to the non-promoter (public) category and shall continue to be classified as non-promoters after the Preferential Issue.

17. Certificate from a Practicing Company Secretary (Regulation 163(2))

A compliance certificate has been obtained from M/s. RPR & Associates, Practising Company Secretaries (Membership No. 5783; CP No. 5360), certifying that the Preferential Issue is being made in accordance with the requirements of the SEBI ICDR Regulations. The said compliance certificate has been placed on the website of the Company at <http://files.bodhtree.ai/wp-content/uploads/2026/08/PCS-Compliance-Certificate-Preferential-Issue.pdf> and shall also be available for inspection by the Members at the Registered Office of the Company on all working days (except Saturdays and Sundays) during business hours, up to the date of the Annual General Meeting, for electronic inspection by sending a request via e-mail to cosecy@bodhtree.ai, and at the venue of the Annual General Meeting.

18. Listing

The Company shall make application to BSE on which its existing equity shares are listed, for in-principle approval and for listing and trading of the Equity Shares proposed to be allotted.

19. Terms of Issue of the Equity Shares

The issue and allotment of the equity shares shall be on the following terms and conditions:

- i. The proposed allottees shall be required to bring in 100% of consideration, for the relevant equity shares to be allotted on or before the date of allotment hereof;
- ii. The consideration for allotment of equity shares shall be paid to the Company by the proposed allottees from their bank accounts;
- iii. The pre-preferential shareholding of the proposed share allottees, if any, and equity shares to be allotted to the proposed share allottees shall be locked-in as prescribed under the ICDR Regulations from time to time.
- iv. Allotment of the equity shares shall be made only in dematerialised form. The monies to be received by the Company from the proposed allottees for application of the equity shares pursuant to this preferential issue shall be kept in a separate bank account of the Company and shall be utilized in accordance with section 42 and 62 of the Companies Act;
- v. The equity shares shall be allotted within a period of 15 (Fifteen) days from the date of passing of this shareholders' resolution, or, where the allotment is pending on account of receipt of in-principle approval of the stock exchange(s) for such issue, within a period of 15 (Fifteen) days from the date of receipt of such in-principle approval, whichever is later; and
- vi. The equity shares so allotted shall rank pari-passu in all respects with the existing equity shares of the Company.

20. The number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price

Not Applicable, since the Company has not made preferential issue of any Security during the year.

21. Undertakings:

- I. None of the Company, its directors or Promoters are categorized as willful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines issued by Reserve Bank of India. Consequently, the undertaking required under Regulation 163(1)(i) is not applicable.
- II. None of its Directors or Promoters is fugitive economic offenders as defined under the SEBI ICDR Regulations.
- III. None of the allottees have sold or transferred any Equity Shares during the 90 trading days preceding the relevant date.
- IV. The Company does not have any outstanding dues to SEBI, Stock Exchanges or the depositories.
- V. The Company has obtained the Permanent Account Numbers (PAN) of the proposed allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principle approval is made by the Company to the stock exchange(s) where its equity shares are listed.
- VI. The Company shall be making application seeking in-principle approval to the stock exchange(s), where its equity shares are listed, on the same day when this notice will be sent in respect of the general meeting seeking shareholders' approval by way of special resolution;
- VII. The Company is in compliance with the conditions for continuous listing;
- VIII. Since the Equity Shares have been listed on the recognized stock exchange(s) for a period of more than 90 trading days prior to the Relevant Date, the Company is not required to re-compute the price of the Equity Shares in terms of Regulation 166 of the SEBI ICDR Regulations; and
- IX. The Proposed Allottees and the promoter and promoter group have not sold any equity shares during 90 trading days preceding the Relevant Date.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No.5, except to the extent of their shareholding, if any, in the Company.

The Board is of the view that the Preferential Issue is in the best interests of the Company and its shareholders and accordingly recommends the Special Resolution set out at Item No. 5 of the Notice for approval by the Members.

By Order of the Board

For Bodhtree Consulting Limited

Vidhi Sharma

Company Secretary & Compliance Officer

Date: August 11, 2026
Place: Hyderabad

Annexure

Details of Director(s) seeking appointment/ re-appointment/ regularization/ retire by rotation at the Annual General Meeting (Pursuant to Reg.36 (3) of SEBI (LODR) Regulations, 2015 is given below:

A	Name	Mr. Prashanth Mitta (DIN: 02459109)
B	Brief Profile	
	i) Age	50 Years
	ii) Educational Qualification	Prashanth holds the master's degree in business administration (MBA) from MIM New Delhi, spent over a decade advancing through a series of Leadership positions.
	iii) Experience in specific functional area	Prashanth Mitta has overall 25 years of experience in operational activities setting strategic goals, reflecting the steady growth of the organization's strong offshore facility, enhancing customer satisfaction. Prashanth is also responsible for building the efficiency of business procedures aligning the same with organizational objectives and managing the procurement process, resource allocation, budgets to promote profitability and customer support processes. He gained significant global experience by heading operations and Business Development for Two Firms and has led multiple outsourcing Programs and running P & L accounts. Prashanth is an excellent organizational leader with outstanding people skills, in depth knowledge of diverse business functions and principles processes and customer service sectors.
	iv) Date of appointment on the board of the Company	02nd May 2024
C	Nature of expertise in functional area	Operations, Human Resource Management and Business Development.
D	Directorship held in other Companies (excluding foreign and Section 8 Companies)	Nil
E	Chairmanship/ Membership of committees of other Companies (includes only Audit, Stakeholders Relationship and Nomination & Remuneration Committee)	Nil
F	No. of shares of ₹10/- each held by the Director	41,680 shares
G	Relationship between Directors inter se (As per section 2(77) of the Companies Act, 2013 and Companies (Specification of definitions details) Rules, 2014)	Nil
H	Terms and Condition of appointment	Being appointed as Whole-time Director of the Company by way of retire by rotation.
I	Number of meetings of the Board attended during the financial year 2025-26	10 out of 10
J	Remuneration last drawn	24.00 lakh p.a.
K	Remuneration proposed to be drawn	24.00 lakh p.a.

BOARD'S REPORT

DEAR MEMBERS,

Your Directors are pleased to present the 44th (Forty Fourth) Annual Report on the business and operations of Bodhtree Consulting Limited, along with Audited Standalone Financial Statements for the financial year ("FY") ended March 31, 2026.

UPDATE ON COMPLETION OF THE IMPLEMENTATION OF THE RESOLUTION PLAN

In terms of the NCLT Order dated December 12, 2023, and the approved Resolution Plan, the Company was required to achieve the Minimum Public Shareholding ("MPS") of 25% as mandated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the Company undertook a Rights Issue during the year under review, and upon successful completion of the Rights Issue and allotment of 46,92,456 Equity Shares on July 25, 2025, the Company has complied with the MPS requirements. The equity shares of the Company continue to be listed and actively traded on BSE Limited, and the Company is carrying on its business operations in the normal course.

The Board is pleased to report that with the successful exit from CIRP and completion of all post-resolution compliances, the Company has made a fresh start and remains committed to strengthening its operations and creating long-term value for all its stakeholders.

FINANCIAL PERFORMANCE

A summary of the financial performance of the Company in FY 2025-26 is detailed below: (Amount in Rs. Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	1,942.99	607.41
Other Income	121.74	49.85
Total Income	2,064.73	657.26
Work Execution expenses	1,201.13	469.85
Employee Benefits Expense	514.74	215.03
Finance costs	19.88	9.22
Depreciation and Amortization Expense	11.15	6.52
Other expenses	163.92	82.58
Total Expenditure	1,910.83	783.20
Profit before Tax	153.91	(125.94)
Total Tax expenses	10.01	(0.84)
Profit after Tax	142.58	(126.77)
Other Comprehensive Income/Loss for the financial year	(2.92)	2.41
Total Comprehensive Income/Loss for the financial year	139.65	(124.36)
Earnings per Equity Share – Face value of ₹10/- each	0.65	(0.74)

REVIEW OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

The highlights of the Company's performance on Standalone basis are as under:

The total revenue of the Company for the financial year ended March 31, 2026, was ₹2,064.73 Lakhs as compared to the previous year's total revenue of ₹657.26 Lakhs. During this financial year the Company has earned a net profit of Rs 142.58 Lakhs as against the previous year's net loss of (₹126.77) Lakhs.

The operational performance highlights have been comprehensively discussed in Management Discussion and Analysis Report forming an integral part of this Integrated Annual Report.

DIVIDEND

Company has not declared any dividend during the year

TRANSFER TO RESERVES

The Company has not transferred any amount to the General Reserve for the financial year ended March 31, 2026.

SHARE CAPITAL

As on March 31, 2026, the authorised share capital of the Company is ₹37,00,00,000/- (Rupees Thirty-Seven Crores) divided into 3,70,00,000 Equity Shares of ₹10/- each and the paid-up share capital of the Company as on March 31, 2026, is ₹21,86,55,700/- (Rupees Twenty-One Crores Eighty-Six Lakhs Fifty-Five Thousand Seven Hundred Only) divided into 2,18,65,570 Equity Shares of ₹10/- each fully paid-up.

During the year under review, the Company allotted 46,92,456 fully paid-up Rights Equity Shares of face value of ₹10/- each at a premium of ₹20/- per share (issue price of ₹30/- per share) pursuant to the Rights Issue in terms of the Letter of Offer

dated June 24, 2025, as per the Basis of Allotment approved by BSE Limited on July 25, 2025. Consequently, the paid-up share capital of the Company increased from ₹17,17,31,140/- (Rupees Seventeen Crores Seventeen Lakhs Thirty-One Thousand One Hundred and Forty Only) consisting of 1,71,73,114 Equity Shares of ₹10/- each to ₹21,86,55,700/- (Rupees Twenty-One Crores Eighty-Six Lakhs Fifty-Five Thousand Seven Hundred Only) consisting of 2,18,65,570 Equity Shares of ₹10/- each.

The proceeds raised through the Rights Issue have been utilised for the purposes as stated in the Letter of Offer dated June 24, 2025 and in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there has been no change in the nature of the business of the Company.

MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments, affecting the financial position of the Company between the end of the financial year March 31, 2026 to which the financial statements relate and the date of signing of this report.

BUY BACK OF SHARES AND DISINVESTMENT

The Company has not bought back any of its securities and there was no disinvestment during the Financial Year ended March 31, 2026.

DEPOSITS

The Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet for the FY 2025-26.

DIRECTORS

As on March 31, 2026, the board of directors consists of the following directors:

Sl.No.	Name of the Director	DIN	Designation
1	Mr. Santosh Kumar Vangapally	09331903	Whole-time Director
2	Mr. Kotla Nirvigna	09351042	Executive Director
3	Mr. Maruti Venkata Subbarao Poluri	02519170	Independent Director
4	Mr. Prashanth Mitta	02459109	Whole-time Director & CEO
5	Mr. Sreenivasa Rao Ravinuthala	03271625	Independent Director
6	Mrs. Sucharitha Bandugula	09410952	Non-executive Non-Independent Director
7	Mr. Ajay Kumar Giri	10254489	Independent Director

During the financial year 2025-26, Mr. Ravinder Reddy Surakanti (DIN: 07838836) and Mr. Nikshit Hemendra Shah (DIN: 07910462) resigned from their positions as Independent Directors of the Company with effect from May 08, 2025, and February 26, 2026, respectively, due to personal reasons and both directors have formally confirmed that there are no other material reasons for their resignations other than those stated in their respective resignation letters. The Board noted their resignations and placed on record its appreciation for the valuable services and contributions rendered by them during their tenure as Independent Directors of the Company.

Further, the Board of Directors at its meeting held on February 27, 2026, approved the appointment of Mr. Sreenivasa Rao Ravinuthala (DIN: 03271625) as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a period of five (5) consecutive years with effect from February 27, 2026. Mr. Sreenivasa Rao Ravinuthala has confirmed that he is not debarred from holding the office of director by virtue of any order passed by the Securities and Exchange Board of India (SEBI) or any other such authority.

Subsequently, the shareholders of the Company, through Postal Ballot dated May 23, 2026, accorded their approval for the appointment of Mr. Sreenivasa Rao Ravinuthala (DIN: 03271625) as a Non-Executive Independent Director of the Company.

As per the provisions of the Companies Act, 2013, Mr. Prashanth Mitta will retire by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board of Directors recommends his re-appointment.

Key Managerial Personnel

In terms of section 203 of the Companies Act, 2013, the Key Managerial Personnel of the Company are Mr. Santosh Kumar Vangapally, Whole-Time Director, Mr. Prashanth Mitta, Whole-Time Director & CEO, Mr. Bhanu Dinesh Alava, Chief Financial Officer and Ms. Vidhi Sharma, Company Secretary & Compliance Officer.

During the under review, below were the changes in the Key Managerial Personnel of the Company:

1. Mr. Nagendra resigned as the Company Secretary & Compliance Officer of the Company w.e.f. close of business hours of October 31, 2025.

2. Ms. Vidhi Sharma was appointed as the Company Secretary & Compliance Officer of the Company w.e.f. November 16, 2025.

BOARD COMMITTEES

In order to strengthen functioning of the Board, the Board of Directors have constituted following Committees as per the requirements of the Act and the Listing Regulations:

- a) Audit Committee
- b) Nomination & Remuneration Committee
- c) Stakeholder's Relationship Committee
- d) Management Committee
- e) Rights Issue Committee

Details of the Committees along with their terms of references, composition and meetings held during the Financial Year under review are provided in the Corporate Governance Report section which forms a part of this Annual Report.

DECLARATION BY THE INDEPENDENT DIRECTORS

Pursuant to the provisions of Section 149 of the Act, the Independent Directors of the Company have given their declarations to the Company that they meet the criteria of independence as provided under Section 149(6) of the Act read along with Rules framed thereunder and Regulation 16(1) (b) & 25(8) of the Listing Regulations and are not disqualified from continuing as an Independent Director of the Company.

The Independent Directors have also confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. Further, in compliance with Rule 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, all Independent Directors of the Company have registered themselves with the Indian Institute of Corporate Affairs (IICA). The Policy on Terms of Engagement of Independent Directors is applicable for the period under review.

Based on the disclosures received, the Board is of the opinion that, all the Independent Directors fulfil the conditions specified in the Act and Listing Regulations and are independent of the management.

UNCLAIMED SECURITIES DEMAT SUSPENSE ACCOUNT

Due to reduction in capital implemented by the Board in its meeting held on June 15, 2024 in compliance with the approved Resolution Plan, all the physical shares comprising of 227877 no. of equity shares post reduction of capital were kept in Bodhtree Consulting Limited Escrow Suspense Account. Shareholders are informed to claim their respective shares by writing email to the RTA @ info@vccipl.com

ANNUAL BOARD EVALUATION

The board of directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act and the corporate governance requirements as prescribed by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 ("SEBI Listing Regulations").

The performance of the board was evaluated by the board after seeking input from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The board and the nomination and remuneration committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the chairman was also evaluated on the key aspects of his role.

In a separate meeting of independent directors, performance of non-independent directors, performance of the board as a whole and performance of the chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

Criteria for Performance Evaluation:

- a. Ability of the candidates to devote sufficient time and attention to his professional obligations as Independent Director for informed and balanced decision making.
- b. Adherence to the Code of Conduct in letter and in spirit by the Independent Directors.
- c. Bringing objectivity and independence of view to the Board's discussions in relation to the Company's strategy, performance, and risk management

- d. Statutory Compliance and ensuring high standards of financial probity and Corporate Governance
- e. Responsibility towards requirements under the Companies Act, 2013, Responsibilities of the Board and accountability under the Director's Responsibility Statement.

PARTICULARS IN RESPECT OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo required to be disclosed under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 are provided in the 'Annexure-I' forming part of this Report.

POLICIES

The Board of Directors of your Company, from time to time have framed and revised various Policies as per the applicable Acts, Rules, Regulations and Standards for better governance and administration of the Company. The Policies are made available on the website of the Company at <https://bodhtree.ai/code-and-policies/>. The policies are reviewed periodically by the Board and updated based on need and requirements.

SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES

During the Financial Year under review, the Company does not have any Subsidiaries/ Associate /Joint Venture Companies.

RELATED PARTY TRANSACTIONS

All transactions entered with Related Parties for the year under review were on arm's length basis and in the ordinary course of business. There were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. All Related Party Transactions are placed before the Audit Committee and also the Board for approval, wherever required. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of a foreseeable and repetitive nature. A statement giving details of all related party transactions entered into pursuant to the omnibus approval so granted are placed before the Audit Committee and the Board of Directors on a quarterly basis. The Company has developed a Policy on Related Party Transactions for the purpose of identification and monitoring of such transactions. The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www.bodhtree.ai.

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 is prepared in Form AOC-2 pursuant to clause (h) of the Companies (Accounts) Rules, 2014 and the same is annexed herewith as 'Annexure-II' to this Report.

DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

No significant and material orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS

The Board has, on the recommendation of the Nomination and Remuneration Committee framed a policy for selection and appointment of Directors and Senior Management personnel and fix their remuneration. The detailed policy is available on the Company's website at www.bodhtree.ai

STATEMENT OF PARTICULARS OF APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL/ EMPLOYEES

Information required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided along with a statement containing, inter alia, names of employees employed throughout the financial year and in receipt of remuneration of ₹102 lakhs or more per annum, and the employees employed for part of the year and in receipt of ₹8.5 lakhs or more per month, pursuant to Rule 5(2) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided as 'Annexure-III' to this report.

INDIAN ACCOUNTING STANDARDS (IND AS)

The Company has adopted Indian Accounting Standards (Ind AS) with effect from April 1, 2017 pursuant to Ministry of Corporate Affairs' notification of the Companies (Indian Accounting Standards) Rules, 2015. The standalone financial statements of the Company, forming part of the Annual Report, have been prepared and presented in accordance with all the material aspects of the Indian Accounting Standards ('Ind AS') as notified under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules 2015 (by Ministry of Corporate Affairs ('MCA')) and relevant amendment rules issued thereafter and guidelines issued by the Securities Exchange Board of India ("SEBI").

FAMILIARISATION PROGRAMME

A handbook covering the role, functions, duties and responsibilities and the details of the compliance requirements expected from the Directors under the Act, and relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were given and explained to the new Directors.

The newly appointed Directors are given induction and orientation with respect to Company's Vision, Core purpose, Core Values and Business operations. In addition, detailed presentations are made by Senior Management Personnel on business environment, performance of the Company at every Board Meeting.

The above initiatives help the Directors to understand the Company, its business and the regulatory framework in which the Company operates and enables the Directors to fulfil their role/responsibility.

Details of Familiarization Programme for the Independent Directors are uploaded on the website of the Company at www.bodhtree.ai.

AUDITORS

a) Statutory Auditors

M/s. R S M & Associates, Chartered Accountants, (Firm Registration No: 002813S) were appointed as Statutory Auditors of the Company at the 40th Annual General Meeting of the Company held on 30th September 2022, for a term of 5 (five) consecutive years, i.e., to hold office from the conclusion of the 40th Annual General Meeting till the conclusion of the 45th Annual General Meeting of the Company.

The Auditors' Report read together with Annexures referred to in the Auditors' Report for the financial year ended March 31, 2026 does not contain any qualification, reservation, adverse remark or disclaimer.

b) Internal Auditors

The Board appointed M/s GMK Associates, as an Internal Auditors of the Company for FY 2025-2026, who have conducted the internal audits periodically and shared their reports and findings with the Audit Committee including significant observations, if any, and follow-up actions thereon from time to time. The Audit Committee reviews the adequacy and effectiveness of the Company's internal control environment and monitors the implementation of audit recommendations including those relating to strengthening the Company's risk management policies and systems.

c) Cost Auditors

Pursuant to the rules made by the Central Government under sub-section (1) of Section 148 of the Act, the maintenance of cost records is not applicable for the Company for the year under review.

d) Secretarial Auditors and Report

M/s RPR & Associates, Practising Company Secretaries (Peer Review Certificate No. 1425/2021), represented by Mr. Y. Ravi Prasada Reddy, Practising Company Secretary (COP No. 5360), were appointed as the Secretarial Auditors of the Company at the 43rd Annual General Meeting for a term of five consecutive years commencing from FY 2025-26 and ending with FY 2029-30, i.e., from the conclusion of the 43rd Annual General Meeting until the conclusion of the 48th Annual General Meeting of the Company.

Accordingly, M/s RPR & Associates, Practising Company Secretaries, conducted the Secretarial Audit of the Company for the financial year 2025-26 pursuant to the provisions of Section 204 of the Act and the rules made thereunder. The Secretarial Audit Report for the financial year 2025-26 is annexed to this Report as '**Annexure-IV**'. The Secretarial Audit Report is self-explanatory and contains the observations/qualifications, wherever applicable, together with the management's comments thereon.

In terms of the amended SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the Company had obtained the Secretarial Compliance certificate for the FY 2025-26 from M/s. RPR & Associates, Practising Company Secretaries which is annexed as '**Annexure-IV(A)**' and forms integral part of this Report and the same was also intimated to the Stock Exchange where the shares of the Company are listed.

Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has obtained a certificate on non-disqualification of directors from Mr. Y Ravi Prasada Reddy, (Membership No.: FCS 5783), Proprietor of M/s. RPR & Associates, Practising Company Secretaries (PCS Registration No. 5360) which is annexed as '**Annexure-IV(B)**' and forms integral part of this Report.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility were not applicable to the Company for FY 2025-26, as the Company did not meet any of the thresholds prescribed under Section 135(1), namely, net worth of ₹500 crore or more, turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more during the immediately preceding financial year, i.e., FY 2025-26. Consequently, the Company was not required to constitute a CSR Committee or contribute towards CSR activities during the year under review.

Notwithstanding the above, the Company remains committed to building its CSR capabilities on a sustainable basis and will undertake CSR activities as and when it becomes applicable and the opportunity arises.

As the Company was not required to comply with the CSR provisions during FY 2025-26, the Annual Report on CSR activities under Section 135 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 is not annexed to this Report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In terms of the provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended from time to time, the Management's Discussion and Analysis Report for the year ended March 31, 2026, is annexed hereto as 'Annexure-V' and forms integral of this Report..

CORPORATE GOVERNANCE REPORT

Your Company always places a major emphasis on managing its affairs with diligence, transparency, responsibility and accountability. The Company continues to focus on building trust with shareholders, employees, customers, suppliers and other stakeholders based on the principles of good corporate governance viz. integrity, equity, transparency, fairness, sound disclosure practices, accountability and commitment to values.

In compliance with Regulation 34 of the Listing Regulations, a separate report on Corporate Governance along with a certificate from the Practicing Company Secretaries conforming compliance to the conditions of Corporate Governance as stipulated under Regulation 34(3) of the Listing Regulations, is also annexed to the Corporate Governance Report which forms part of this Report as 'Annexure-VI'.

STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013

A statement containing additional information as required under Clause IV of Section II of Part II of Schedule V of the Companies Act, 2013 is provided in the Report on Corporate Governance, which forms part of this Annual Report.

RISK MANAGEMENT

During the year, the risk assessment parameters were reviewed. The audit committee reviewed the element of risks and the steps taken to mitigate the risks. In the opinion of the Board, there are no major elements of risk which have the potential of threatening the existence of the Company.

The audit committee provides the framework of Risk Management by describing mechanisms for the proactive identification and prioritization of risks based on the scanning of the external environment and continuous monitoring of internal risk factors.

Analysis of the risks identified is carried out by way of focused discussion at the meetings of the Board. The robust governance structure has also helped in the integration of the Enterprise Risk Management process with the Company's strategy and planning processes where emerging risks are used as inputs in the strategy and planning process. Identified risks are used as one of the key inputs in the strategy and business plan.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations.

Various Audit Systems in the Company monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies of the Company. Based on the audit reports, Company undertakes corrective actions in respective areas and strengthens the control. Significant audit observations and corrective actions thereon are presented to the Audit Committee of the Board periodically.

The Board of Directors of the Company have adopted various policies like Related Party Transactions policy, Whistle Blower Policy and such other procedures for ensuring the orderly and efficient conduct of its business for safeguarding its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information. The details in respect of internal financial control and their adequacy are included in the management discussion & analysis, which forms part of this report.

LISTING OF COMPANY'S EQUITY SHARES

The equity shares of the Company continue to remain listed on BSE Limited. During the year under review, the Company successfully completed a Rights Issue in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable laws.

Pursuant to the Rights Issue, the Company allotted 46,92,456 (Forty-Six Lakh Ninety-Two Thousand Four Hundred and Fifty-Six) fully paid-up equity shares of face value of ₹10/- each at an issue price of ₹30/- per equity share (including a premium of ₹20/- per equity share) to the eligible shareholders. BSE Limited, vide its approval letter dated July 28, 2025, granted approval for the listing of the aforesaid equity shares. Subsequently, upon receipt of confirmation from the Depositories regarding credit of the shares to the respective beneficiary accounts, the said equity shares were admitted to dealings on BSE Limited. Consequently, the entire issued, subscribed and paid-up equity share capital of the Company is listed and available for trading on BSE Limited.

WHISTLE BLOWER POLICY

The Company has adopted a Whistle-blower Policy to provide a formal mechanism to the Directors, Employees and its Stakeholders to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. Protected disclosures can be made by a whistle-blower through several channels.

The Policy provides for adequate safeguards against victimisation of employees who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee. No personnel of the Company have been denied access to the Audit Committee.

The Whistle-blower Policy also facilitates all employees of the Company to report any instance of leak of Unpublished Price Sensitive Information. The Policy is also posted on the website of the Company at www.bodhtree.ai.

REPORTING OF FRAUD

During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees, to the Audit Committee under Section 143(12) of the Act, details of which need to be mentioned in this Report.

DECLARATION AS PER SECTION 134(3) OF THE COMPANIES ACT, 2013

During the year, the statutory auditors and secretarial auditor have not reported any instances of frauds committed by or against the Company by its Directors/ Officers/ Employees to the Audit Committee or Board under section 143(12) of the Companies Act, 2013 and rules made thereof. Therefore, no detail is required to be disclosed under Section 134 (3) (ca) of the Act.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, no application was made under the Insolvency and Bankruptcy Code, 2016 and there were no one time settlement with any of the Banks or Financial Institutions.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company complied with all applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India.

DIVIDEND DISTRIBUTION POLICY

The web link of the Dividend Distribution Policy is placed on the Company's Website www.bodhtree.ai for the perusal of the shareholders.

STATEMENT OF DEVIATION(S) OR VARIATION(S) IN THE USE OF PROCEEDS

Pursuant to Regulation 32(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to state that during the year under review, the Company undertook a Rights Issue of 46,92,456 Equity Shares, pursuant to the Letter of Offer dated June 24, 2025. Accordingly, Regulation 32(1)(b) of the SEBI (LODR) Regulations, 2015 was applicable to the Company during the year under review. In compliance with the SEBI ICDR Regulations, the Company had appointed CRISIL Ratings Limited as the Monitoring Agency to monitor the utilisation of proceeds raised through the Rights Issue. The proceeds so raised have been fully utilised for the purposes/objects as stated in the Letter of Offer, and the Company has been in compliance with the said Regulation, including the requirement of monitoring and reporting the use of proceeds, until the complete utilisation of the proceeds raised through the Rights Issue.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

The Listing Regulations mandate the inclusion of the BRSR as part of the Annual Report for top 1,000 listed entities based on market capitalisation. In accordance with the Listing Regulations, our company does not fall under 1,000 listed entities based on market capitalisation.

TRANSFER OF UNCLAIMED DIVIDEND(S)/ SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to Section 124(5) and Section 124(6) of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, dividends that remain unpaid or unclaimed for seven consecutive years are required to be transferred to the Investor Education and Protection Fund ('IEPF'), and the shares in respect of which dividend has remained unclaimed for seven consecutive years are also required to be transferred to the IEPF, after giving due notice to the concerned shareholders.

Shareholders are further informed that the statutory period of seven years in respect of unclaimed dividend amounts pertaining to FY 2016-17 and FY 2017-18 has been completed. Accordingly, in compliance with the applicable provisions, the Company has initiated the process of transferring:

- (i) the unclaimed dividend amount pertaining to FY 2016-17, along with the corresponding equity shares in respect of which such dividend has remained unclaimed for seven consecutive years; and

- (ii) the unclaimed dividend amount pertaining to FY 2017-18, along with the corresponding equity shares, wherever applicable, in respect of which such dividend has remained unclaimed for seven consecutive years, to the Investor Education and Protection Fund (IEPF) Authority.

EXTRACT OF ANNUAL RETURN

Pursuant to Section 134(3)(a) of the Act, the Annual Report referred to in Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for the financial year ended March 31, 2026 will be made available on the Company's website at <https://bodhtree.ai/annual-reports/>

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In line to make the workplace a safe environment, the Company has setup a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act"). Further, the Company has complied with the provisions under the PoSH Act relating to the framing of an anti-sexual harassment policy and the constitution of an Internal Committee.

The Company has not received any complaints of workplace complaints, including complaints on sexual harassment during the year under review.

Sl.No.	Nature of Complaints	Received	Disposed-Off	Pending
1	Sexual Harassment	0	0	0
2	Workplace Discrimination	0	0	0
3	Child Labour	0	0	0
4	Forced Labour	0	0	0
5	Wages and Salary	0	0	0
6	Other HR Issues	0	0	0

MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961

The Company confirms that it has followed the Maternity Benefit Act, 1961. All eligible women employees received the required benefits, including paid leave, continued salary and service, and post-maternity support like nursing breaks and flexible work options.

DATA PRIVACY, DATA PROTECTION, AND CYBERSECURITY

The Company is committed to upholding the highest standards of data privacy and protection. In light of the increasing reliance on digital infrastructure, the Company has implemented comprehensive cybersecurity and data protection policies, aligned with industry best practices and the evolving regulatory framework, including provisions under the Information Technology Act, 2000, and applicable data protection regulations.

Key initiatives undertaken during the year include:

- Deployment of end-to-end encryption and multi-layered security protocols for data storage and transfer.
- Regular third-party cybersecurity audits and vulnerability assessments.
- Employee training programs on data protection and cybersecurity awareness.
- Strict access control mechanisms and implementation of role-based permissions.
- Data breach response protocols in accordance with the CERT-In guidelines.

The Company continues to invest in digital infrastructure to ensure robust protection of stakeholder information and business continuity.

AUDIT TRAIL

Pursuant to Rule 3(1) of the Companies (Accounts) Rules, 2014, and as required to be disclosed under Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014, the Company confirms that it has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the software. Further, the audit trail feature has not been tampered with, and the audit trail has been preserved by the Company as per the statutory retention requirement.

DESIGNATION OF PERSON RESPONSIBLE FOR COMPLIANCE UNDER SBO RULES.

Pursuant to Rule 9 of the Companies (Significant Beneficial Owners) Rules, 2018, every company is required to designate a

person responsible for furnishing information to the Registrar with respect to beneficial interest in shares of the Company, and for extending cooperation to the Company and the Registrar in identifying significant beneficial owners.

Accordingly, the Board has designated Mr. Prashanth Mitta, CEO and Whole-time Director of the Company, as the Designated Person for this purpose. The same shall be reported in the Annual Return of the Company.

PARTICULARS OF LOANS, GUARANTEES OR SECURITIES OR INVESTMENTS

The Company has not given loans / guarantees or made any investments during the year under review.

CHIEF EXECUTIVE OFFICER & CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

The CEO and the CFO of the Company have given annual certification on financial reporting and internal controls to the Board in terms of Regulation 17(8) of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 for the FY 2025-26.

The CEO and the CFO of the Company also gave quarterly certification on financial results while placing the financial results before the Board in terms of Regulation 33(2)(a) of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

The annual certificate given by the CEO and the CFO of the Company forms integral part of this report.

MEETINGS OF THE BOARD OF DIRECTORS AND ITS COMMITTEES DURING THE FINANCIAL YEAR 2025-26.

During the year, ten Board Meetings were held. The dates of the ten meetings are May 08, 2025, June 11, 2025, July 09, 2025, August 08, 2025, October 29, 2025, November 14, 2025, January 03, 2026, February 02, 2026, February 13, 2026, and February 27, 2026.

During the year, six Audit Committee meetings were held. The dates of the six Audit Committee meetings are May 08, 2025, July 09, 2025, October 29, 2025, November 14, 2025, February 02, 2026, and February 13, 2026.

During the year, two Nomination & Remuneration Committee meetings were held. The dates of the two Nomination & Remuneration Committee meetings are October 29, 2025, and February 27, 2026.

During the year, one Stakeholder's Relationship Committee meeting was held on October 29, 2025.

During the year, one Independent Directors meeting was held on October 29, 2025.

During the year, four Right Issue Committee meetings were held on June 17, 2025, June 19, 2025, June 24, 2025, and July 25, 2025.

The details were disclosed in the report on Corporate Governance which forms part of this Annual Report. The intervening gap between any two meetings was within the prescribed period.

All the recommendations made by committees of the Board including the Audit Committee were accepted by the Board. A detailed update on the Board, its composition, detailed charter including terms and reference of various Board Committees, number of Board and Committee meetings held during FY 2025-26 and attendance of the Directors at each meeting is provided in the Report on Corporate Governance, which forms part of this Board's Report.

COMMITTEES OF THE BOARD

The Composition of Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, Management Committee and Rights Issue Committee are mentioned in the Report on Corporate Governance, which forms part of this Board's Report.

NOMINATION AND REMUNERATION POLICY

The Board has on the recommendation of the Nomination & Remuneration Committee framed a policy which lays down a framework in relation to selection, appointment and remuneration to Directors, Key Managerial Personnel and Senior Management of the Company. The details of Nomination and Remuneration Committee and Policy are stated in the Corporate Governance Report, which forms part of this Board's Report.

HUMAN RESOURCES

The management believes that competent and committed human resources are vitally important to attain success in the organisation. In line with this philosophy, utmost care is being exercised to attract quality resources and suitable training is imparted on various skillsets and behaviour. Various initiatives were undertaken to enhance the competitive spirit and encourage bonding teamwork among the employees even during the COVID pandemic outbreak, which resulted to uninterrupted operations of the Company and could achieve the targeted growth in the performance of the Company.

INSURANCE

All properties and insurable interests of the Company including buildings, plant and machinery and stocks have been fully insured.

REVISION OF FINANCIAL STATEMENTS

There was no revision of the financial statements for the year under review.

COMPLIANCE WITH SEBI (LODR) REGULATIONS, 2015

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has signed uniform listing agreement with BSE Limited and framed the required policies which are available on Company's website i.e. www.bodhtree.ai

- Code of conduct
- Policy on prohibition of insider trading
- Familiarisation programme for Non-executive directors
- Familiarisation programme for Independent directors
- Policy on related party transactions
- Whistle Blower Policy
- Remuneration Policy
- Risk Management Policy
- Policy for prevention of Sexual Harassment
- Policy on Disclosure of Material Events
- Policy on Document retention
- Policy on material subsidiary
- BCL the amended code for disclosure of UPSI
- Terms and conditions of appointment of Independent Directors
- Criteria of making payment to non-executive directors
- Dividend Distribution Policy
- Policy to determine Materiality

NON-EXECUTIVE DIRECTOR'S COMPENSATION AND DISCLOSURES

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company which in the Judgment of the Board may affect the independence of the Directors. The details of sitting fee paid were given in the Report on Corporate Governance, which forms part of this Board's Report.

INDUSTRY BASED DISCLOSURE

The Company is not a NBFC or Housing Companies etc., and hence Industry based disclosures is not required.

EVENT BASED DISCLOSURE

During the year under review, the Company has not taken up any of the following activities:

1. **Issue of sweat equity share:** The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014.
2. **Issue of shares with differential rights:** The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014.
3. **Issue of shares under employee's stock option scheme:** The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act is required to be given.
4. **Disclosure on purchase by Company or giving of loans by it for purchase of its shares:** The Company did not purchase or give any loans for purchase of its shares.
5. **Preferential Allotment of Shares:** The Company did not allot any shares on preferential basis during the period under review.
6. **Rights Issue of Shares :** During the year under review, the Board of Directors, at its meeting held on June 11, 2025, approved raising funds by way of a Rights Issue of Equity Shares of face value of ₹10/- each, not exceeding ₹1,410 Lakhs (including premium), for capital expenditure, long-term working capital requirements and general corporate

purposes. The Rights Issue Committee, at its meeting held on June 24, 2025, fixed issue price at ₹30/- per share (including premium of ₹20/-), with the offer period from July 07, 2025 to July 24, 2025.

The Rights Issue Committee, at its meeting held on July 25, 2025, approved the allotment of 46,92,456 fully paid-up Equity Shares aggregating to ₹14,07,73,680/-, pursuant to the Letter of Offer dated June 24, 2025 and the Basis of Allotment approved by BSE Limited. The Company had appointed CRISIL Ratings Limited as the Monitoring Agency in compliance with the SEBI ICDR Regulations. The issue proceeds have been fully utilised for the objects stated in the Letter of Offer, with no deviations.

EMPLOYEES STOCK OPTIONS

No employee was issued Stock Option, during the year equal to or exceeding 1% of the issued capital of the Company at the time of grant.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Act:

- i. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii. Such accounting policies as mentioned in the notes to the financial statements have been selected and applied consistently and judgments and estimates that are reasonable and prudent made so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 2025-26 and of the statement of profit of the Company for that period;
- iii. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. The annual accounts for the year 2025-26 have been prepared on a going concern basis;
- v. Those proper internal financial controls were in place and the financial controls were adequate and were operating effectively.
- vi. That system to ensure compliance with the provisions of all applicable laws was in place and were adequate and operating effectively.

APPRECIATION

The Board wishes to place on record its sincere appreciation for the hard work, dedication and commitment shown by the employees at all levels. Their enthusiasm and unstinting efforts have enabled the Company to streamline all pending compliances, paving the way for a fresh and promising start for the Company.

CAUTIONARY STATEMENT

Statements in this Report, particularly those relating to the Management Discussion and Analysis, describing the Company's objectives, projections, estimates and expectations, may constitute 'forward-looking statements' within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied in such statements, depending on various risks, uncertainties and other factors, including but not limited to economic conditions affecting demand and supply, government regulations, tax laws, and other statutes and incidental factors.

ACKNOWLEDGEMENT

The board take this opportunity to place on record their sincere thanks to the suppliers, customers, strategic partners, Banks and Financial Institutions, Insurance Companies, Central and State Government, Indian Railways, Material suppliers, customers and the shareholders for their support and co-operation extended to the Company from time to time. The board is pleased to record their appreciation of the sincere and dedicated services of the employees and workmen at all levels.

By Order of the Board

For Bodhtree Consulting Limited

Date: August 11, 2026
Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Santosh Kumar Vangapally
Whole-time Director
DIN: 09331903

ANNEXURE-I**PARTICULARS IN RESPECT OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

[(Information Under Section 134(3)(m) of The Companies Act, 2013, Read with Rules 8(3) of the Companies (Accounts) Rules, 2014]

FORM A

1. CONSERVATION OF ENERGY

- (i) Energy Conservation measures : Nil
- (ii) Total energy consumption : Nil

2. TECHNOLOGY ABSORPTION : Nil

FORM B

(Disclosure of particulars with respect to Technology Absorption)

A. Research and Development (R & D)

1. Specific areas in which R & D is carried out by the company : NA
2. Benefits derived as a result of the above R & D : NA
3. Future plan of action : NA
4. Expenditure on R & D : NA

B. Technology absorption, adaptation and innovation : NA

The Company is making all its efforts for improving productivity, product quality and reducing consumption of scarce raw materials and fuels.

3. FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows:

(In Rs.)

Particulars	March 31, 2026 (12 Months)	March 31, 2025 (12 Months)
Earnings	3,16,30,623	2,15,30,023
Outgo	--	--

ANNEXURE-II

FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in subsection (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso is given below:

1. **Details of contracts or arrangements or transactions not at Arm's length basis::**

There were no contracts or arrangements or transactions entered into during the year ended 31 March, 2026, which were not at arm's length basis.

2. **Details of contracts or arrangements or transactions at Arm's length basis:**

The details of contracts or arrangements or transactions at arm's length basis are as follows:

Nature of contract & Name of the related party	Nature of relationship	Duration of Contracts	Salient Terms	Amount (₹ in Lakhs)
Sales	-	-	-	-
Purchases	-	-	-	-
Managerial Remuneration 1. Mr. Santosh Kumar Vangapally 2. Mr. Nirvigna Kotla 3. Mr. Prashanth Mitta	Whole-time Director Executive Director Whole-time Director& CEO	Ongoing	As per the appointment letters	Nil Nil 24.00
4. Mr. Nagendra Guddada 5. Ms. Vidhi Sharma	Company Secretary Company Secretary	- Ongoing		7.27 2.91
Loans 1. Mr. Prashanth Mitta	Whole-time Director & CEO	Fully Repaid	Unsecured loan of ₹ 78.12 Lakhs received during the year was fully repaid and the outstanding balance as at 31st March 2026 is Nil.	Nil
2. Wilmer Technologies LLP	Common director			-
Reimbursement of Expenses	-	-	-	-
Debit Balances	-	-	-	-
Credit Balances	-	-	-	-
Investments	-	-	-	-

ANNEXURE-III

The details of remuneration during the year 2025-26 as per Section 197 of the Companies Act, 2013 read with Rule 5 (1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules 2015 are as follows:

Information as per Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(Amount Rs. in Lakhs)

Name of Managerial Personnel	Designation	Ratio of Remuneration to MRE	% of Increase / Decrease in Remuneration
Mr. Santosh Kumar Vangapally	Whole-time Director	-	-
Mr. Kotla Nirvigna	Executive Director	-	-
Mr. Prashanth Mitta	Whole-time Director & CEO	2:1	-
Mr. Sreenivasa Rao Ravinuthala	Independent Director	-	-
Mr. Maruti Venkata Subbarao Poluri	Independent Director	0.07:1	-
Mr. Ajay Kumar Giri	Independent Director	0.08:1	-
Mrs. Sucharitha Bandugula	Non-executive Director	0.04:1	-
Mr. Nikshit Hemendra Shah*	Independent Director	0.10:1	-
Ms. Vidhi Sharma	Company Secretary	-	-
Mr. Nagendra Guddada\$	Company Secretary	-	-

*Resigned w.e.f. February 26, 2026

\$Resigned w.e.f. October 31, 2025.

Note: The details given above is on the basis of remuneration paid during the financial year 2025-26

- The median remuneration of employees of the Company during the financial year 2025-26 was increased by 54.16% as compared to the previous financial year. This increase is primarily attributable to a significant increase in the number of employees of the Company from 7 in FY 2024-25 to 23 in FY 2025-26, resulting in a change in the composition and distribution of employee remuneration used for computation of the median.
- The number of permanent employees on the rolls of the Company as of March 31, 2026 is 23.
- The average increase in remuneration of employees other than managerial personnel was 54.16%, mainly due to new appointments. Managerial remuneration increased by only 9.09% during the year, with two Whole-time/ Executive Directors drawing no remuneration. There are no exceptional circumstances for any increase in managerial remuneration.
- It is affirmed that the remuneration paid to Directors, Key Managerial Personnel and other employees is as per the Nomination and Remuneration Policy of the Company.

By Order of the Board

For Bodhtree Consulting Limited

Date: August 11, 2026
Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Santosh Kumar Vangapally
Whole-time Director
DIN: 09331903

ANNEXURE-IV

FORM MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

BODHTREE CONSULTING LIMITED

CIN: L74140TG1982PLC040516

Regd. Off: Workafella, Cyber Crown- 409, 423, Sec-II,

HUDA Techno Enclave, Madhapur, Shaikpet, Telangana, India, 500081.

We have conducted the Secretarial Audit on the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Bodhtree Consulting Limited (hereinafter referred as the "Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed, and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the "Financial Year" ended March 31, 2026, (i.e. from April 01, 2025 to March 31, 2026) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company to the applicable extent for the financial year ended on March 31, 2026 according to the provisions of:

- A. The Companies Act, 2013 (the "Act") and the rules made thereunder;
- B. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
- C. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- D. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- E. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") to the extent applicable to the Company:
 - (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendments from time to time;
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (Not applicable to the Company during the financial year);
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable to the Company during the financial year);
 - (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2018 regarding the Companies Act and dealing with client;
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable to the Company during the financial year);
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the Company during the financial year);
 - (j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

We have also examined compliance with the applicable clauses/regulations of the following:

- (i) Secretarial and Auditing Standards issued by the Institute of Company Secretaries of India (ICSI)
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Listing Agreements entered into with BSE Limited;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except in respect of matters as specified in “Annexure-I” which forms part of this report.

We further report that, having regard to the compliance system prevailing in the Company, and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the following laws applicable specifically to the Company:

- a) Information Technology Act, 2000 and the rules made thereunder.
- b) Foreign Exchange Management Act, 1999
- c) Digital Personal Data Protection Act, 2023 (DPDP Act)
- d) Copyright Act, 1957
- e) Trade Marks Act, 1999

We further report that:

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act / SEBI Regulations.

Adequate notice is given to all directors to schedule the board meetings, agenda and detailed notes on agenda were sent in advance as required, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

The compliance by the Company of the applicable financial laws, labour laws, filing of periodical returns, maintenance of financial records and books of accounts have not been reviewed by us since the same have been subject to review by Statutory Auditors, Internal Auditors and other professionals.

As informed, the Company has responded appropriately to notices received from various statutory / regulatory authorities including actions for corrective measures, wherever found necessary.

We further report that during the financial year the Company had following events which had bearing on the Company's affairs :

Rights Issue of the Company

The Board of Directors, at its meeting held on June 11, 2025, approved a Rights Issue of Equity Shares aggregating up to ₹1,410 Lakhs to augment the Company's capital for capital expenditure, working capital, and general corporate purposes. The issue price was fixed at ₹30/- per share (including premium of ₹20/-), with the offer period from July 07 to July 24, 2025. Pursuant to the Basis of Allotment approved by BSE Limited on July 25, 2025, the Company allotted 46.92 Lakh fully paid-up Equity Shares, aggregating to ₹1,407.74 Lakhs. Consequently, the paid-up share capital increased from ₹1,717.31 Lakhs to ₹2,186.56 Lakhs. The shares were subsequently listed on BSE Limited, and the issue proceeds have been fully utilised for the stated objects, with no deviations.

Shifting of Registered Office

The Board of Directors, at its meeting held on August 20, 2025, approved the shifting of the Registered Office of the Company from Level-2, Wing-A, Melange Towers, Patrika Nagar, Madhapur, Hitech City, Hyderabad, Telangana – 500081 to Workafella, Cyber Crown-409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Telangana – 500081, both locations being within the local limits of the same city, in compliance with Section 12 of the Companies Act, 2013. The Company has filed the necessary form (Form INC-22) with the Registrar of Companies and has also intimated the said change to BSE Limited in compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For RPR & Associates
Company Secretaries

Y Ravi Prasada Reddy
Proprietor
FCS No. 5783, C P No. 5360
Peer Review Certificate No. 8237/2026

Date: August 11, 2026
Place: Hyderabad

UDIN: F005783H001069461

This Report is to be read with our letter of even date which is annexed as “Annexure-II” and forms part of this report.

ANNEXURE-I

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Observations / Remarks of the PCS	Management Response
1.	Minimum public shareholding	Regulation 38 of SEBI (LODR) Regulations, 2015	Not having Minimum public shareholding	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	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) SEBI (LODR) Regulations, 2015	Submission of voting results erroneously	Submitted the voting results erroneously and paid the penalty	Clarified BSE that the results submitted erroneously and got the refund.
4.	Minimum public shareholding	Regulation 38, SEBI (LODR) Regulations, 2015	Not having minimum public shareholding	The Company has paid the penalty amount.	The Company has achieved the minimum public shareholding by way of rights issue.
5.	Transfer of Unclaimed dividend	Section 124(5) of Companies Act, 2013 read with the IEPF Rules, 2016	The transfer of unclaimed dividend to the IEPF Authority could not be effected within the statutory timelines.	Due to the Company having undergone CIRP, there was a delay in transferring unclaimed dividend to the IEPF Authority within the statutory timelines. Post completion of CIRP, the new management is presently in the process of effecting the said transfer.	The delay was due to the Company's erstwhile CIRP, during which unclaimed dividend records were not readily available. Post-CIRP, the new management, with considerable effort, retrieved the records, identified the concerned shareholders, and issued intimation letters. The transfer process to the IEPF Authority is underway, with Form IEPF-1 to be filed at the earliest to ensure compliance.

To

The Members,

BODHTREE CONSULTING LIMITED

CIN: L74140TG1982PLC040516

Regd. Off: Workafella, Cyber Crown- 409, 423, Sec-II,
HUDA Techno Enclave, Madhapur, Shaikpet,
Telangana, India, 500081.

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct fact are reflected in Secretarial records. We believe that the process and practices followed by us provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained the Management representations about the compliance of laws, rules and regulations and happening of events etc.,
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For RPR & Associates
Company Secretaries

Y Ravi Prasada Reddy
Proprietor
FCS No. 5783, C P No. 5360
Peer Review Certificate No. 8237/2026

Date: August 11, 2026
Place: Hyderabad
UDIN : F005783H001069461

ANNEXURE-IV(A)

ANNUAL SECRETARIAL COMPLIANCE REPORT

**of M/s. Bodhtree Consulting Limited
for the year ended 31.03.2026**

(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)

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

- (a) 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.
- (b) the filings / submissions made by the listed entity to the Stock Exchanges,
- (c) website of the listed entity,
- (d) 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:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- (b) 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:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) 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;
- (e) 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;
- (f) 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;
- (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) SEBI (LODR) Regulations, 2015	Submission of voting results erroneously	BSE	Fine	Submission of voting results erroneously	INR 11,800	Submitted the voting results erroneously and paid the penalty	Clarified BSE that the results 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 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 ₹ 1,55,000	The Company has paid the said fine amount of ₹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 ₹40,000/-	The Company has paid the said fine amount of ₹40,000 and complied.	The Company has paid the said fine amounts and complied.

We hereby further report that during the review period the compliance status of the listed entity with the following requirements:

Sl. No.	Particulars	Compliance Status (Yes/No)	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 India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2.	Adoption and timely updation of the Policies: - 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 has been reviewed & timely updated as per the regulations/circulars/ guidelines issued by SEBI	Yes	-
3.	Maintenance and disclosures on Website: - 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 re-directs to the relevant document(s)/ section of the website	Yes	-
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-
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	Yes	No subsidiaries to the Company.
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	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	-
9.	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.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	-
11.	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.	Yes	Please refer table (a) above.

12.	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 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.	NA	There were no such instances occurred during the review period.
13.	Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	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.

For RPR & Associates
Company Secretaries

Y Ravi Prasada Reddy
Proprietor
FCS No. 5783, C P No. 5360
Peer Review Certificate No. 1425/2021

Date: May 19, 2026
Place: Hyderabad
UDIN: F005783H000408891

ANNEXURE-IV(B)

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) read with Schedule V of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
M/s. BODHTREE CONSULTING LIMITED
Hyderabad

We have examined and verified the books, papers, minute books, forms and returns filed and other records maintained by M/s. Bodhtree Consulting Limited (hereinafter referred to as the "Company") having its registered office at Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 and the information provided by the Company and its directors and also based on the information available at the websites of Ministry of Corporate Affairs (i.e. www.mca.gov.in) and Securities and Exchange Board of India (i.e. www.sebi.gov.in), we hereby certify that as on the date of this certificate, none of the below mentioned Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of Company by Securities and Exchange Board of India / Ministry of Corporate Affairs or any such statutory authority.

Sl.No.	Name of the Director	DIN	Designation
1	Mr. Santosh Kumar Vangapally	09331903	Whole-time Director
2	Mr. Kotla Nirvigna	09351042	Executive Director
3	Mr. Maruti Venkata Subbarao Poluri	02519170	Independent Director
4	Mr. Sreenivasa Rao Ravinuthala	03271625	Independent Director
5	Mr. Ajay Kumar Giri	10254489	Independent Director
6	Mr. Prashanth Mita	02459109	Whole-time Director & CEO
7	Mrs. Sucharitha Bandugula	09410952	Non-executive Non-independent Director

For RPR & Associates
Company Secretaries

Y Ravi Prasada Reddy
Proprietor
FCS No. 5783, C P No. 5360
Peer Review Certificate No. 8237/2026

Date: August 11, 2026
Place: Hyderabad
UDIN: F005783H001069494

ANNEXURE-V

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

COMPANY PROFILE

Bodhtree Consulting Limited is a CMMI Level 5 organization dedicated to helping enterprises harness the transformative power of cloud computing, advanced analytics and digital technologies. By deploying and managing enterprise applications, integrating them seamlessly within existing IT ecosystems and maintaining them with diligence, we free business users to focus on what truly matters — their strategic priorities.

Our clientele spans Fortune 500 corporations and growth-oriented SMEs across a diverse range of industries. We bring deep vertical expertise to the Manufacturing, Healthcare, HiTech, Education and Government sectors, among others, delivering solutions specifically engineered to address each sector's most pressing challenges. At our core, we are a team of passionate problem-solvers — inquisitive, collaborative and driven by a commitment to excellence. We continuously embrace next-generation technologies and refine our delivery model to stay ahead in a rapidly evolving global landscape.

As a global IT consulting and product engineering services provider, Bodhtree develops and delivers technology solutions that untangle complex business challenges and catalyze meaningful, sustainable growth. Our standing as a select partner of industry-leading technology providers enables us to offer tailored, best-in-class solutions to both mid-market and large enterprise clients. Backed by extensive domain knowledge and deep technical expertise, our solutions integrate organically within existing IT infrastructures — maximizing performance, minimizing disruption and delivering a measurable return on technology investments.

The following discussion and analysis is intended to be read alongside the Company's financial statements and accompanying notes contained in this Annual Report. The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) on a historical cost basis, except for certain financial instruments carried at fair value, and in compliance with the Companies Act, 2013 ('the Act') and guidelines issued by the Securities and Exchange Board of India (SEBI). The applicable Ind AS have been prescribed under Section 133 of the Act, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

OVERVIEW OF THE INDUSTRY

The global software industry today is at an inflection point. Businesses engaged in the development, maintenance and publication of software operate across two broad models — traditional 'license and maintenance-based' deployments (on-premises) and modern 'cloud-based' delivery frameworks encompassing SaaS, PaaS, IaaS and a growing array of managed service models. Beyond software products, the industry also encompasses a wide spectrum of services including training, documentation, consulting and data recovery. Notably, the software and computer services sector consistently ranks among the highest R&D spenders globally, second only to pharmaceuticals and biotechnology as a share of net sales — a reflection of the innovation imperative that defines this industry.

The defining theme of the current era is intelligence — the embedding of Artificial Intelligence (AI) and Machine Learning (ML) capabilities across enterprise systems, workflows and decision-making processes. AI-powered platforms, particularly in the business intelligence and analytics domain, are fundamentally changing how enterprises interact with their data — enabling natural language querying, automated insight generation and predictive analytics at a scale previously unimaginable. Cloud-native architectures continue to accelerate this shift, providing the infrastructure backbone for scalable, real-time intelligence solutions. For companies like Bodhtree that are actively investing in this space, the opportunity ahead is both significant and timely.

The competitive landscape continues to be shaped by strategic consolidation — mergers, acquisitions and technology alliances among software vendors are broadening functional capabilities and expanding addressable markets. Meanwhile, the ubiquity of the internet has fundamentally expanded the canvas on which digital businesses operate, enabling new delivery models and global reach. The Company is well-positioned to ride these tailwinds, drawing on its technology investments, partnerships and domain expertise to serve clients across geographies and verticals.

OPPORTUNITIES AND THREATS:

Bodhtree's competitive strengths — spanning technical depth, client relationships, process maturity and a growing portfolio of proprietary technology — position the Company well to pursue growth in a dynamic and opportunity-rich environment. The following section outlines the key pillars that underpin our competitive positioning.

Product Engineering Services

Product engineering has been integral to Bodhtree's identity since inception, and it remains a cornerstone of our service portfolio. We deliver a comprehensive range of product engineering capabilities — spanning custom application development and maintenance, web development, outsourced product development, quality assurance and managed testing. Our adoption

of agile and scrum methodologies ensures that clients benefit from a highly iterative, collaborative development process that compresses time-to-market, reduces delivery risk and optimizes operational costs. The result is superior software, delivered faster.

Deep client relationships and brand:

We have long-standing relationships with large corporations and other organizations. Our track record in delivering high-quality solutions across the entire software life cycle and our strong domain expertise helps us to solidify these relationships and gain increased business from our existing clients. This history of client retention allows us to showcase and strengthen our brand.

Quality and process execution:

Quality is not an afterthought at Bodhtree — it is built into every engagement from the outset. Our robust process frameworks, quality standards and performance measurement systems enable us to consistently optimize delivery across critical dimensions: business value realized, productivity, output quality and time-to-delivery. This discipline in execution translates directly into client confidence and long-term engagement continuity.

Talent and Organizational Culture:

Our people are the foundation of everything we do. Bodhtree has cultivated a strong talent ecosystem that prioritizes attraction, development, engagement and retention. We invest purposefully in the growth of our workforce — through structured career development pathways, continuous learning initiatives and a culture that celebrates performance and innovation. Our open, collaborative environment empowers individuals to bring their best thinking to every challenge, and this collective capability is what ultimately differentiates us in the marketplace.

OVERVIEW OF OPERATIONS AND FINANCIAL PERFORMANCE:

The revenue for FY 2025-26 stood at ₹2,064.73 lakhs, with a Profit After Tax of ₹142.57 lakhs. The Company's overall financial performance during the year remained broadly stable relative to the preceding financial year.

Product Development – GenBI

The Company continued to make steady progress on GenBI, its AI-powered Business Intelligence platform, which forms an important part of its long-term technology and innovation roadmap. During FY 2025-26, GenBI advanced into the advanced beta stage, with User Acceptance Testing (UAT) being carried out with select customers and business users in Australia. These engagements focused on validating real-world enterprise use cases, optimizing performance, refining workflow integrations, and enhancing user experience across diverse business scenarios.

The platform demonstrated encouraging progress during the year, particularly in areas such as AI-assisted analytics, natural language-driven reporting, business intelligence automation, and enterprise data interaction capabilities — capabilities that the Company believes are increasingly central to enterprise decision-support environments. Feedback received through the ongoing UAT process is expected to further strengthen GenBI's enterprise readiness and scalability, with current development efforts centered on final refinements, optimization, security hardening, and deployment preparedness ahead of a broader commercial rollout.

GenBI is expected to be a key differentiator in the Company's enterprise analytics offerings going forward, and management remains optimistic about its potential to open new revenue opportunities and strengthen the Company's positioning in the AI-driven business intelligence market.

(Material updates on GenBI have been disclosed to the stock exchanges from time to time under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and are available on the Company's website and on BSE.)

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company holds accreditations under ISO 9001:2008, ISO 27001:2005 and CMMI Level 5 — a testament to its sustained commitment to quality, information security and process maturity. Beyond these certifications, the Company has put in place a comprehensive internal control framework that is appropriately calibrated to the scale and complexity of its operations.

The Quality Management System is reinforced through periodic internal quality audits and structured management review meetings, ensuring that processes are not only documented but actively monitored and continuously improved. Integration of ISO 9001:2008 and ISO 27001:2005 requirements across all departments creates a unified operational fabric, enabling consistent standards of quality and security to be maintained at every level of the organization. Continuity of ISO certification is ensured through regular surveillance audits conducted by independent external auditors.

The internal control environment is further strengthened by the appointment of Independent Internal Auditors who conduct systematic internal audits on a regular basis. The findings of internal audits are reviewed in conjunction with the external audit

process and periodic management oversight, creating a multi-layered assurance mechanism that safeguards the integrity of the Company's financial reporting and operational processes.

HUMAN RESOURCES:

People remain at the heart of Bodhtree's operational philosophy. The Company has approached human resource management with a clear focus — building a lean, capable and motivated workforce aligned with long-term organizational objectives. We are committed to fostering a culture of ownership and belonging, where every individual feels valued and empowered to contribute meaningfully. The work environment at Bodhtree is designed to spark initiative, reward innovation and recognize performance at every level.

CAUTIONARY STATEMENT:

Certain statements contained in this Management Discussion and Analysis that describe the Company's objectives, projections, estimates, expectations or predictions may constitute 'forward-looking statements' within the meaning of applicable securities laws and regulations. These statements are based on certain assumptions and expectations of future events, and actual results could differ materially from those expressed or implied, depending on circumstances that may arise. Factors that could cause results to differ from expectations include changes in Government regulations, patent laws and tax regimes, shifts in economic conditions within India or in countries where the Company operates, developments in litigation, and other related factors beyond the Company's control. Readers are cautioned not to place undue reliance on these forward-looking statements.

By Order of the Board

For Bodhtree Consulting Limited

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Santosh Kumar Vangapally
Whole-time Director
DIN: 09331903

Date: August 11, 2026
Place: Hyderabad

ANNEXURE-VI

REPORT ON CORPORATE GOVERNANCE

[Pursuant to Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and forming part of the Boards' Report for the financial year ended March 31, 2026]

1. Company's philosophy on corporate governance

At Bodhtree Consulting Limited ('the Company'), Corporate Governance is not merely a regulatory obligation — it is a deeply held conviction. Our governance philosophy is built on unwavering foundations of ethical conduct, professionalism, fairness and transparency, and is brought to life every day through our core values of Teamwork, Responsibility, Integrity and Passion ("TRIP") — values that are embedded in the very DNA of our organization.

Good Corporate Governance, in its truest sense, is about creating an environment where integrity is non-negotiable, transparency is the norm and accountability permeates every level of the organization. The Company's governance framework is designed to provide a structured yet enabling foundation for achieving its corporate objectives — one that carefully balances the diverse interests of all stakeholders while ensuring that business is conducted in a manner that is fair, ethical and fully accountable. True to this commitment, the Company has consistently upheld the highest standards of business conduct and transparency in all its dealings, and continues to review, strengthen and evolve its systems and processes to drive greater efficiency and openness across all business segments.

A key pillar of the Company's governance approach is the maintenance of rigorous transparency in financial and statutory reporting. The Company is committed to keeping all its stakeholders — investors, employees, regulators and the wider community — well-informed of its policies, performance and material developments in a timely and accessible manner.

The Company places significant value on the feedback it receives across all communication channels. Such inputs are reviewed and analysed with care, and the insights derived are systematically applied to elevate service quality, sharpen internal policies and deepen stakeholder relationships — all in service of building enduring trust and creating long-term value for every stakeholder the Company serves.

2. Board of Directors

a) Composition and Category of Directors

In terms of compliance with the regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 "SEBI Listing Regulations, 2015", the Company endeavour to have an optimum combination of Executive and Non-Executive Directors to maintain the independence of the Board and separate the functions of Governance and Management through Board and Committees. As at March 31, 2026, the Board of Directors ("Board") comprises of Seven Directors, of which three are Executive, and the three are Independent Directors and One is Non-Executive Non-Independent Director. The composition and category of the Board of Directors is as follows:

Accordingly, the Board of the Company comprised the following Directors in the FY 2025-26:

Sl.No.	Name of the Director	DIN	Designation
1	Mr. Santosh Kumar Vangapally	09331903	Whole-time Director
2	Mr. Prashanth Mitta	02459109	Whole-time Director & CEO
3	Mr. Kotla Nirvigna	09351042	Executive Director
4	Mr. Maruti Venkata Subbarao Poluri	02519170	Independent Director
5	*Mr. Sreenivasa Rao Ravinuthala	03271625	Independent Director
6	Mr. Ajay Kumar Giri	10254489	Independent Director
7	Mr. Sucharitha Bandugula	09410952	Non-executive Non-independent Director
8	\$Mr. Nikshit Hemendra Shah	07910462	Independent Director
9	#Mr. Ravinder Reddy Surakanti	07838836	Independent Director

*Mr. Sreenivasa Rao Ravinuthala was appointed by the Board of Directors with effect from February 27, 2026, and the approval of the shareholders was subsequently obtained through Postal Ballot on May 23, 2026.

\$Mr. Nikshit Hemendra Shah was resigned from the Directorship of the Company w.e.f. February 26, 2026.

#Mr. Ravinder Reddy Surakanti resigned from the Directorship of the Company w.e.f. May 08, 2025.

b) Attendance of each director at the Board meetings and at the last Annual General Meeting

The particulars of attendance of Board Meetings and Annual General Meeting by Directors for the financial year ended March 31, 2026 has been set out here below:

S. No.	Name of Director	No. of Board Meetings		Attendance at last AGM
		Held	Attended	
1	Mr. Santosh Kumar Vangapally	10	7	Yes
2	Mr. Kotla Nirvigna	10	7	Yes
3	Mr. Maruti Venkata Subbarao Poluri	10	8	Yes
4	Mr. Prashanth Mitta	10	10	Yes
5	Mr. Sreenivasa Rao Ravinuthala	1	1	No
6	Mr. Ajay Kumar Giri	10	10	No
7	Mrs. Sucharitha Bandugula	10	6	No
8	*Mr. Nikshit Hemendra Shah	10	9	Yes

*Mr. Nikshit Hemendra Shah has resigned from Directorship of the Company w.e.f. February 26, 2026

c) Number of other Directorships, Committee Membership(s) & Chairmanship(s):

S. No.	Name of Director	Other Directorships	Committee Membership	Committee Chairmanship
1	Mr. Santosh Kumar Vangapally	-	-	-
2	Mr. Kotla Nirvigna	1	1	-
3	Mr. Sreenivasa Rao Ravinuthala	-	2	-
4	Mr. Maruti Venkata Subbarao Poluri	2	-	2
5	Mr. Prashanth Mitta	-	1	-
6	Mr. Ajay Kumar Giri	1	2	1
7	Mrs. Sucharitha Bandugula	-	1	-
8	*Mr. Nikshit Hemendra Shah	-	-	-

*Mr. Nikshit Hemendra Shah has resigned from Directorship of the Company w.e.f. February 26, 2026.

- The number of total directorships is in accordance with Section 165 of the Companies Act, 2013.
- The Number of Directorships, Committee memberships and Chairmanships of all listed and unlisted companies are within the limits as per Regulation 26 of SEBI (LODR) Regulations, 2015 and erstwhile Clause 49(II)(D)(2) of the Listing Agreement.

d) Number of Board Meetings held and the date on which held

In terms of compliance with the requirement of Regulation 17(2) of SEBI (LODR) Regulations, 2015, ten Board Meetings were held during the financial year ended March 31, 2026.

The dates on which the Board meetings were held are:

May 08, 2025, June 11, 2025, July 09, 2025, August 08, 2025, October 29, 2025, November 14, 2025, January 03, 2026, February 02, 2026, February 13, 2026, and February 27, 2026.

e) Disclosure of relationship between the directors inter-se

None of the Directors are related to any other Director.

f) Shares held by Non-Executive Directors

The number of equity shares of the Company held by the non-executive directors, as on March 31, 2026 are as follows:

S.No.	Name of the Director	No of Equity Shares
1	Mrs. Sucharitha Bandugula	Nil
2	Mr. Ajay Kumar Giri	Nil
3	Mr. Sreenivasa Rao Ravinuthala	Nil
4	Mr. Maruti Venkata Subbarao Poluri	Nil

g) The details of familiarization programs imparted to independent directors is given below

Your Company follows a structured orientation and familiarization programme through various reports/codes/ internal policies for all the Directors with a view to update them on the Company's policies and procedures on a regular basis. Periodic presentations are made at the Board Meetings on business and performance, long term strategy, initiatives and risks involved.

3) Board Committees

Details of the Board Committees and other related information are provided hereunder:

I. Audit Committee

a. Brief description of terms of reference

The role and terms of reference of the Audit Committee are set out in Regulation 18(3) read with Part C of Schedule II of the SEBI Listing Regulations and Section 177 of the Companies Act, 2013, besides other terms as may be referred to by the Board of Directors of the Company. The terms of reference of the Audit Committee broadly are:

1. Review of financial reporting systems;
2. Ensuring compliance with regulatory guidelines;
3. Reviewing the quarterly, half yearly and annual financial results;
4. Approval of annual internal audit plan;
5. Review and approval of related party transactions;
6. Discussing the annual financial statements and auditor's report before submission to the Board with particular reference to the
 - i. Director's Responsibility Statement;
 - ii. Major accounting entries;
 - iii. Significant adjustments in financial statements arising out of audit findings;
 - iv. Compliance with listing requirements etc.;
7. Interaction with statutory, internal and cost auditors;
8. Recommendation for appointment and remuneration of auditors; and
9. Reviewing and monitoring the auditor's independence and performance etc.

Further the Audit Committee also mandatorily reviews the following information:

1. Management discussion and analysis of financial condition and results of operations;
2. Statement of significant related party transactions submitted by management;
3. Management letters / letters of internal control weaknesses issued by the statutory auditors;
4. Internal audit reports relating to internal control weaknesses;
5. The appointment, removal and terms of remuneration of the internal auditor shall be subject to review by the audit committee; and
6. Statement of deviations:
 - a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI Listing Regulations;
 - b) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of SEBI Listing Regulations.

In addition to the above, the Audit Committee also reviews the financial statements, minutes and details of investments made by the subsidiary companies.

b. Composition, Name of members and Chairman

As on date of this report, the Audit Committee comprises of Three Independent Directors and One Executive Director. The Chairperson of the Audit Committee is Independent Director. The composition of the Committee is in compliance with the provisions of Section 177 of the Companies Act, 2013:

S.No.	Name of the Director	Designation
1	Mr Maruti Venkata Subbarao Poluri	Chairman
2	*Mr Ajay Kumar Giri	Member
3	Mr Prashanth Mitta	Member
4	*Mr Sreenivasa Rao Ravinuthala	Member

*Mr. Ajay Kumar Giri, appointed as Member of the Committee with effect from November 14, 2025.

*Mr. Nikshit Hemendra Shah has resigned from the Directorship of the Company w.e.f. February 26, 2026. Subsequently, Mr. Sreenivasa Rao Ravinuthala was appointed as a Member of the Committee in his place, with effect from February 27, 2026.

- CFO, Statutory Auditors and Internal Auditors attend the Audit Committee meetings on invitation, and the Company Secretary acts as the Secretary of the Committee.
 - Minutes of meetings of the Audit Committee are placed before the Board and discussed in the meeting.
- c. **Meetings and attendance during the year**
- Six Audit Committee Meetings were held during the financial year ended March 31, 2026. The Audit Committee meetings were held on
 - May 08, 2025, July 09, 2025, October 29, 2025, November 14, 2025, February 02, 2026 and February 13, 2026.
 - Attendance at the Audit Committee Meeting:

S.No.	Name of Director	No. of Meetings	
		Held	Attended
1	Mr. Maruti Venkata Subbarao Poluri	6	6
2	Mr. Nikshit Hemendra Shah	6	6
3	Mr. Prashanth Mitta	6	6
4	Mr. Ajay Kumar Giri	6	1

The Statutory Auditors and Internal Auditors of the Company have also attended the above meetings on invitation. The recommendations made by the Audit Committee from time to time have been followed by the Company. The chairperson of the Audit Committee attended the Annual General Meeting to answer the queries raised by the shareholders regarding Audit and Accounts.

II. Nomination & Remuneration Committee

a) Brief description of terms of reference

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director;
- Recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
- Carry on the evaluation of every director's performance;
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal;
- Formulation of criteria for evaluation of Independent Directors and the Board;
- Devising a policy on Board diversity; and
- Any other matter as the Board may decide from time to time.

b) Composition, Name of members and Chairman

As on the date of this Report, the Nomination and Remuneration Committee was constituted by the Board with 2 Independent Directors, 1 Non-Executive Director. The following is the composition of the Committee.

S.No.	Name of the Director	Designation
1	Mr. Ajay Kumar Giri	Chairman
2	*Mr. Sreenivasa Rao Ravinuthala	Member
3	Mrs. Sucharitha Bandugula	Member

*Mr. Nikshit Hemendra Shah resigned from the Directorship of the Company with effect from February 26, 2026. Consequently, Mr. Ajay Kumar Giri, previously a Member of the Committee, was appointed as Chairman, and Mr. Sreenivasa Rao Ravinuthala was appointed as a Member of the Committee, with effect from February 27, 2026.

- The Company Secretary acts as the Secretary of the Committee.
 - Minutes of meetings of the Nomination and Remuneration Committee are circulated to all the members of the Board.
- c) **Nomination and Remuneration Committee meetings**
- During the period from April 01, 2025, to March 31, 2026, The Nomination and Remuneration Committee meetings were held on October 29, 2025 and February 27, 2026.

Attendance at the Nomination and Remuneration Committee Meetings:

S.No.	Name of the Director	No. of Meetings	
		Held	Attended
1	Mr. Nikshit Hemendra Shah	2	1
2	Mr. Ajay Kumar Giri	2	2
3	Mrs. Sucharitha Bandugula	2	1

d) **Nomination and Remuneration policy**

- The nomination and remuneration committee has adopted a Nomination and Remuneration Policy which, inter-alia, deals with the manner of selection of Board of Directors, KMP & other senior management and their remuneration. Executive Directors and KMP are eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee. The Executive Director and KMP remuneration are determined based on levels of responsibility and scales prevailing in the industry. The executive directors are not paid sitting fee for any Board/Committee meetings attended by them.
- The Non-executive directors are paid sitting fees for attending meetings of Board/Committee.

e) **Performance Evaluation of Directors**

The criteria and the procedure for the process of Board evaluation is mentioned in the Board's report.

III. **Independent Directors' Meeting**

During the period from April 01, 2025 to March 31, 2026, One Independent Directors Meeting held on October 29, 2025.

IV. **Stakeholders Relationship Committee**a) **Brief description of terms of reference**

The Stakeholders Relationship Committee oversees and reviews all matters connected with the share transfers and also looks into redressing of shareholders complaints like transfer of shares, non-receipt of annual report/dividends etc. The committee oversees the performance of the Registrar of Transfer Agents and recommends measures for overall improvement in the quality of investor services. Email-Id for Investor Grievance: cosecy@bodhtree.ai

b) **Composition as on the date of this Report**

S.No.	Name of the Director	Designation
1	*Mr. Maruti Venkata Subba Rao Poluri	Chairman
2	Mr. Nirvigna Kotla	Member
3	Mr. Ajay Kumar Giri	Member

*Mr. Ravinder Reddy Surakanti resigned as Director of the Company w.e.f. May 08, 2025 and Mr. Maruti Venkata Subbarao Poluri, Independent Director of the Company has been appointed as Chairman of the Stakeholders Relationship Committee of the Company w.e.f. May 08, 2025.

c) **Stakeholders Relationship Committee meetings**

During the period from April 01, 2025 to March 31, 2026, The Stakeholders Relationship Committee meeting was held on October 29 2025.

Attendance at the Stakeholders Relationship Committee Meetings:

S.No.	Name of the Director	No. of Meetings	
		Held	Attended
1	Mr. Maruti Venkata Subba Rao Poluri	1	1
2	Mr. Nirvigna Kotla	1	1
3	Mr. Ajay Kumar Giri	1	0

d) **Name and designation of Compliance Officer**

During the year under review, Mr. Nagendra Guddada was the Company Secretary and Compliance Officer of the Company has resigned w.e.f. October 31, 2025. Subsequently, Ms. Vidhi Sharma was appointed as the Company Secretary and Compliance Officer of the Company w.e.f. November 16, 2025.

e) **Number of Shareholders complaints received so far**

During the year ended March 31, 2026, the Company has received Nil complaints.

f) **Number of complaints not resolved to the satisfaction of shareholders is Nil**

g) **There were no pending complaints as at the year end.**

V) Management Committee

The Management Committee was constituted on January 30, 2025.

a) Brief description of terms of reference

- Formulation of the criteria for ease of day-to-day business operations of the Company.
- Authorise on behalf of the Board of Directors to take such steps and to do all such acts, deeds, matters and things and accept any alteration(s) or modification(s) as they may deem fit and proper and give such directions as may be necessary to settle any question or difficulty that may arise in regard to issue and allotment of Equity Shares including but not limited to:
 - a) approve, implement, negotiate, carry out and decide upon, all activities in connection with the raising of funds through issue of securities as may be applicable;
 - b) to decide the form, terms and timing of the issue(s) / offering(s), securities to be offered / issued and allotted, class of investors to whom securities are to be offered / issued and allotted, number of securities to be offered / issued and allotted in each tranche, including the terms with respect to coupon, conversion ratio into Equity, etc;
 - c) taking decision to open and close the issue;
 - d) to do all such acts, deeds, matters and things and execute all such documents, etc., as it may, in its absolute discretion, deem necessary or desirable for such purpose, including without limitation to approving the issue price, discounts permitted under applicable law, premium amount, finalize the basis of allotment of the securities on the basis of the bids/applications and over-subscription thereof as received, where applicable; acceptance and appropriation of the proceeds of the issue of the securities;
 - e) approve, finalise and execute any offer document (including inter alia any draft offer document, offering circular, registration statement, or preliminary as well as final placement document or private placement offer letter ('Offering Document / Disclosure Document / Information Memorandum')) any addenda or corrigenda thereto, and to approve and finalise any term sheets in this regard;
 - f) approve, finalise and execute all agreements and documents, including lock-up letters, placement agreement, escrow agreement, agreements in connection with the creation of any security, and agreements in connection with the appointment of any intermediaries and/or advisors, (including for, marketing, listing, trading, appointment of lead manager(s)/merchant banker(s), underwriters, guarantors, depositories, custodians, legal counsel(s), bankers, trustees, stabilizing agents, advisors, registrars and all such agencies as may be involved or concerned with the issue), and to remunerate them by way of commission, brokerage, fees, costs, charges and other outgoings in connection therewith;
 - g) carry out all acts, deeds, matters and things as it may deem necessary including fixing time, date and venue for the extraordinary general meeting to obtain shareholders' approval for the said issue, cut-off date for dispatch of notices to shareholders and deciding the Relevant Date;
 - h) seek any consents and approvals, including, inter alia, the consent from the Company's lenders, customers, vendors, any third parties with whom the Company has entered into agreements with, and from concerned statutory and regulatory authorities;
 - i) file requisite documents and pay requisite fees with the SEBI, stock exchanges, the Government of India, the Reserve Bank of India, and any other statutory and/or regulatory authorities, and any amendments, supplements or additional documents in relation thereto, as may be required;
 - j) to seek listing of the securities on any stock exchange/s, submitting the listing application to such stock exchange/s and taking all actions that may be necessary in connection with obtaining such listing approvals, (both in principle and final listing and trading approvals);
 - k) affix the Common Seal of the Company, as required, on any agreement, undertaking, deed or other document, in the presence of anyone or more of the directors of the Company or anyone or more of the officers of the Company as may be authorized by the Board in accordance with the Articles of Association of the Company;
 - l) settle any issues, questions, difficulties or doubts that may arise in the proposed issue and allotment of any of the securities and to do all acts, deeds and things in connection therewith and incidental thereto as it may in its absolute discretion deem fit;

- m) to execute and deliver any and all other documents or instruments and doing or causing to be done any and all acts or things as the Management Committee may deem necessary, appropriate or advisable in order to carry out the purposes and intent of the foregoing or in connection with the raising of funds and issue of securities and any documents or instruments so executed and delivered or acts and things done or caused to be done by the committee shall be conclusive evidence of the authority of the Management Committee in so doing.

b) Composition, Name of members and Chairman

S.No.	Name of the Director	Designation
1	Mr. Santosh Kumar Vangapally	Chairman
2	Mr. Prashanth Mitta	Member

c) Meetings and attendance during the year

During the year under review, no Management Committee meeting was held

VI. RIGHTS ISSUE COMMITTEE

The Rights Issue Committee was constituted on June 11, 2025.

a) Brief description of terms of reference

- Formulation of the criteria for the purpose of raising of additional capital to support its growth plans as well as to achieve minimum public shareholding by way of Rights Issue of Equity shares of the Company.
- Powers of the Board in respect of Rights Issue be delegated to the Committee and each member of the Committee be and is hereby severally authorized to do all such acts, deeds and things as may be necessary, expedient or proper with regard to the implementation of the Right Issue, including, but not limited to, the following:
 - a) To decide on the Objects of the Rights Issue;
 - b) To appoint and enter into arrangements registrar, ad-agency, banker(s) to the Rights Issue and all other intermediaries and advisors necessary for the Rights Issue, to enter into and execute all such arrangements, contracts / agreements, memorandum, documents, etc., in connection therewith;
 - c) To negotiate, authorize, approve and pay commission, fees, remuneration, expenses and or any other charges to the applicable agencies / persons and to give them such directions or instructions as may deem fit from time to time;
 - d) To approve and adopt any financial statements or financial information prepared for purposes of inclusion in the Issue Documents, pursuant to the requirements outlined by the SEBI ICDR Regulations or any other applicable law for time being in force, including intimating the approval and adoption of such financial statements to the Stock Exchanges, if required;
 - e) To negotiate, finalise, settle and execute the issue agreement, registrar agreement, ad-agency agreement, banker to the issue agreement and any other agreement with an intermediary and all other necessary documents, deeds, agreements and instruments in relation to the Rights Issue, including but not limited to any amendments / modifications thereto;
 - f) To take necessary actions and steps for obtaining relevant approvals from SEBI, the Stock Exchanges, Depositories, RBI, or such other authorities, whether regulatory or otherwise, as may be necessary in relation to the Rights Issue;
 - g) To do all such other acts, deeds and things as may be necessary in connection with the Rights Issue.
- To finalise the Issue Documents and any other documents as may be required and to file the same with SEBI, Stock Exchanges and other concerned authorities and issue:
 - i) the same to the Shareholders of the Company or any other person in terms of the Issue Documents or any other agreement entered into by the Company in the ordinary course of business;
 - ii) To approve, finalize and issue in such newspapers as it may deem fit and proper all notices, including any advertisement(s) / supplement(s) / corrigenda required to be issued in terms of SEBI ICDR Regulations or other applicable SEBI guidelines and regulations or in compliance with any direction from SEBI and / or such other applicable authorities;
 - iii) To decide in accordance with applicable law, the terms of the Rights Issue, the total number, issue price and other terms and conditions for issuance of the Equity Shares to be offered in the Rights Issue, and suitably vary the size of the Rights Issue, if required;
 - iv) To fix the record date for the purpose of the Rights Issue for ascertaining the names of the eligible

Shareholders who will be entitled to the Equity Shares, in consultation with the Stock Exchanges; to decide the rights entitlement ratio in terms of number of Equity Shares which each existing Shareholder on the record date will be entitled to, in proportion to the Equity Shares held by the eligible Shareholder on such date;

- v) To open bank accounts with any nationalised bank/ private bank / scheduled bank for the purpose of receiving applications along with application monies and handling refunds in respect of the Rights Issue;
- vi) To decide on the marketing strategy of the Rights Issue and the costs involved;
- vii) To decide in accordance with applicable law on the date and timing of opening and closing of the Rights Issue and to extend, vary or alter or withdraw the same as may deem fit or as may be suggested or stipulated by SEBI, the Stock Exchanges or other authorities from time to time;
- viii) To issue and allot Equity Shares in consultation with the registrar, the designated Stock Exchange and to do all necessary acts, execution of documents, undertakings, etc., with National Securities Depository Limited and Central Depository Services (India) Limited, in connection with admitting the Equity Shares issued in the Rights Issue;
- ix) To sign the listing applications and issue ASBA instructions and certificates if any;
- x) To apply to regulatory authorities seeking their approval for allotment of any unsubscribed portion of the Rights Issue (in favour of the parties willing to subscribe to the same); to decide, at his discretion, the proportion in which the allotment of additional Equity Shares shall be made in the Rights Issue;
- xi) To take such actions as may be required in connection with the creation of separate ISIN for the credit of rights entitlements in the Rights Issue;
- xii) To dispose of the unsubscribed portion of the Equity Shares in such manner as it may deem think most beneficial to the Company, including offering such Equity Shares to such other persons in its absolute discretion deem fit;
- xiii) To make necessary changes and to enter the names of the renouncee(s), if they are not members of the Company in the register of members of the Company;
- xiv) To decide the mode and manner of allotment of the Equity Shares if any, not subscribed and left / remaining unsubscribed after allotment of the Equity Shares and additional Equity Shares applied by the Shareholders and renouncee(s);
- xv) To finalise the basis of allotment of the Equity Shares in consultation with registrar and the designated Stock Exchange, including to decide the treatment of fractional entitlement, if any, in relation to the Equity Shares to be issued pursuant to the Rights Issue;
- xvi) To settle any question, difficulty or doubt that may arise in connection with the Rights Issue including the issue and allotment of the Equity Shares as aforesaid and to do all such acts, deeds and things as the Board may in its absolute discretion consider necessary, proper, desirable or appropriate for settling such question, difficulty or doubt and making the said Rights Issue and allotment of the Equity Shares; and to take all such steps or actions and give all such directions as may be necessary or desirable in connection with the Rights Issue and also to settle any question, difficulty or doubt that may arise in connection with the Rights Issue including the issuance and allotment of Equity Shares as aforesaid and to do all such acts and deeds in connection therewith and incidental thereto, as may be in its absolute discretion deem fit.

b) Composition, Name of members and Chairman

S.No.	Name of the Director	Designation
1	Mr. Prashanth Mitta	Chairman
2	Mr. Santosh Kumar Vangapally	Member
3	Mrs. Sucharitha Bandugula	Member

c) Rights Issue Committee meetings

The Rights Issue Committee meetings were held on June 17, 2025, June 19, 2025, June 24, 2025 and July 25 2025.

Attendance at the Rights Issue Committee Meetings:

S. No.	Name of the Director	No. of Meetings	
		Held	Attended
1	Mr. Prashanth Mitta	4	4
2	Mr. Santosh Kumar Vangapally	4	4
3	Mrs. Sucharitha Bandugula	4	4

Remuneration of Directors**a) Details of Remuneration of Non-executive Directors**

- There were no pecuniary transactions with any non-executive director of the Company.
- Sitting Fee is paid to Non-Executive Director for attending the Board and Committee Meetings.

b) Details of Remuneration of Executive Directors and Key Managerial Personnel:

- Mr. Santosh Kumar Vangapally, Whole-time Director did not draw any remuneration from the Company for the Financial Year 2025-26.
- Mr. Nirvigna Kotla, Executive Director did not draw any remuneration from the Company for the Financial Year 2025-26.
- Mr. Prashanth Mitta, Whole-time Director & CEO was paid Gross Salary of ₹2 Lakh per month for the FY 2025-26.
- Mr. G. Nagendra, Company Secretary was paid Gross Salary of ₹7.27 Lakhs for the period April 2025 to October 2025 for the Financial Year 2025-26, consequent to his resignation from the Company with effect from 31st October 2025.
- Ms. Vidhi Sharma, Company Secretary was paid Gross Salary of ₹2.91 Lakh for the period of November 2025 to March 2026 for the Financial Year 2025-26.

4. General Body Meetings**a) Location and Time, where last three Annual General Meetings held**

Year	Locations	Date	Time
43rd AGM (2024-25)	Video Conference (venue deemed to be the registered office of the Company)	20.08.2025	11.00 A.M
42nd AGM (2023-24)	Video Conference (venue deemed to be the registered office of the Company)	30.09.2024	01.00 P.M
41st AGM (2022-23)	Video Conference (venue deemed to be the registered office of the Company)	30.09.2023	11.00 A.M

5. Means of Communication**a) Financial / Quarterly Results**

The quarterly results of the Company are published in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in widely circulated newspapers.

b) Newspapers wherein results normally published

The results of the Company are published in widely circulated newspapers.

c) Any website, where displayed

The results of the Company are published on the Company's website: www.bodhtree.ai

d) Whether it also displays official news releases

Official news releases along with quarterly results are displayed on the Company's website: www.bodhtree.ai

e) Presentations made to institutional investors or to the analysts

There are no presentations made to the investors / analysts.

The website www.bodhtree.ai contains a separate dedicated section for the Company's "Investor Relations" where shareholders' information is available. The full Annual Report, shareholding pattern, corporate governance reports etc. is also available in the 'Investor Info' section on the website of the Company.

6. Subsidiary Companies

Subsidiary Companies as on March 31, 2026 are: NIL

The Details of Subsidiary Companies as required in accordance with Clause 27(2) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 are not required to be provided since the Company is not having subsidiaries as on March 31, 2026.

7. General shareholder information

Annual General Meeting	Date: September 09, 2026
	Time : 11.00 A.M
	Venue: Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Shaikpet, Hitech City, Hyderabad, Telangana Mode: Video Conference
Financial Calendar	April 01, 2025 to March 31, 2026
Date of Book Closure	September 03, 2026
Record Date/Cut-off Date	September 03, 2026
Dividend Payment Date	Nil
Listing on Stock exchange	BSE Ltd.
Scrip/Stock Code	539122 on BSE
ISIN Number for NSDL&CDSL	INE104F01029

Market price data

The equity shares of the Company are listed and actively traded on BSE Limited (Scrip Code: 539122) with a Face Value of ₹10/- per share. The Company's shares were continuously traded on BSE throughout the Financial Year 2025-26 without any interruption. During the year, the share price recorded a 52-week High of ₹59.32/- in May 2025 and a 52-week Low of ₹13.05/- in March 2026. The closing market price as on March 31 2026 stood at ₹13.05/- per share.

Market Price data: High / Low during each month in the Period 2025-26 and performance in comparison to broad based indices such as BSE SENSEX.

Month	BSE SENSEX			Bodhtree Consulting			
	High	Low	Close	High	Low	Close	Volume
Apr-25	80661.31	71425.01	80242.24	40.18	33.07	40.18	7500
May-25	82718.14	78968.34	81451.01	59.32	40.18	54.01	114296
Jun-25	84099.53	80354.59	83606.46	56.7	36.35	36.45	128468
Jul-25	83935.01	80575.45	81185.58	47.55	36.26	36.63	404546
Aug-25	82231.17	79741.76	79809.65	37.95	29.85	33	850898
Sep-25	83141.21	79818.38	80267.62	37.14	28.29	29.32	740970
Oct-25	85290.06	80159.9	83938.71	36.3	27.86	34.94	516617
Nov-25	86055.86	82670.95	85706.67	36	25.46	25.6	235464
Dec-25	86159.02	84150.19	85220.6	29.45	23	26.7	177773
Jan-26	85883.5	81088.59	82269.78	29.8	25	26.01	53222
Feb-26	85871.73	79899.42	81287.19	27.28	21.5	21.62	312069
Mar-26	80632.55	71774.13	71947.55	21.5	13.05	13.05	568953

Depositories for Equity Shares

- National Securities Depository Limited (NSDL) and
- Central Depository Services Limited (CDSL)

Registrar & Transfer agents

Venture Capital and Corporate Investments Pvt. Ltd.
"AURUM", Door No.4-50/P-11/57/4F & 5F, Plot No.57,
4th & 5th Floors, Jayabheri Enclave, Phase - II,
Gachibowli, Hyderabad, Telangana, 500032
Tel: 040-23868257/258
E-mail: info@vccipl.com

Share Transfer System

SEBI vide its Circular No. CIR/MIRSD/8/2012, dated July 5, 2012 has reduced the time-line for registering the transfer of shares to 15 days, the Physical share transfers are processed and the share certificates are returned to the shareholders within a maximum period of 15 days from the date of receipt, subject to the documents being valid and complete in all respects.

Address for Correspondence

Sl.No.	Shareholders Correspondence for	Address
1	Transfer/Dematerialization/ Consolidation/ Split of shares, Issue of Duplicate Share Certificates, Non-receipt of dividend/ Bonus shares, etc., change of address of Members and Beneficial Owners and any other query relating to the shares of the Company.	Venture Capital and Corporate Investments Pvt. Ltd. "AURUM", Door No.4-50/P-11/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave, Phase - II, Gachibowli, Hyderabad, Telangana, 500032 Tel: 040-23868257/258 E-mail: info@vccipl.com
2	Investor Correspondence / Queries on Annual Report, Revalidation of Dividend Warrants, Sub-Division, etc.	Bodhtree Consulting Limited Workafella, Cyber Crown- 409, 423, Sec-II, HUDA Techno Enclave, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 E-mail: cosecy@bodhtree.ai

8. Other Disclosures

- a. **Disclosures on materially significant related party transactions that may have potential conflict with the interests of listed entity at large;**
Besides the transactions mentioned elsewhere in the Annual Report, there were no materially significant related party transactions during the year conflicting with the interest of the Company.
- b. **Details of non-compliance by the listed entity, penalties, structures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years;**
During the last three years, the Stock Exchange levied certain penalties on the Company for non-compliances or delays in compliances with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has duly paid all such penalties and submitted necessary clarifications in response to the queries raised by the Stock Exchange. All outstanding penalties have been settled and as on date, there are no pending or outstanding penalties payable to the Stock Exchange. The Company remains committed to ensuring timely compliance with all applicable regulatory requirements going forward.
- c. **Details of establishment of vigil mechanism, whistle blower policy, and affirmation that no personnel have been denied access to the audit committee;**
Pursuant to Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of the SEBI Listing regulations, 2015, the Company has formulated Whistle Blower Policy for vigil mechanism for Directors and employees to report to the management about the unethical behaviour, fraud or violation of Company's code of conduct. The mechanism provides for adequate safeguards against victimization of employees and Directors who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in exceptional cases. None of the personnel of the Company has been denied access to the Audit Committee. The policy is available on the Company website, www.bodhtree.ai. During the financial year under review, none of the Complaint has received.
- d. **Details of compliance with mandatory requirements and adoption of the non-mandatory requirements;**
The Company has complied with all the mandatory requirements of Corporate Governance as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Adoption of non- mandatory requirements pursuant to SEBI (LODR), 2015 is being reviewed by the Board from time to time.
- e. **Web link where policy for determining 'material' subsidiaries is disclosed;**
The policy for determining 'material' subsidiaries is available on the website of the Company <http://www.bodhtree.ai>
- f. **Web link where policy on dealing with related party transactions;**
The policy on dealing with related party transactions is available on the website of the Company: <http://www.bodhtree.ai>
- g. **Disclosure of commodity price risks and commodity hedging activities;**
Not applicable
- h. **As on March 31, 2026, the Company has complied with the requirements of the Schedule V Corporate Governance report sub- paras (2) to (10) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

9. As on March 31, 2026, the Disclosures of the compliance with Corporate Governance requirements specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 are as follows:

Regulation	Particulars of Regulation	Compliance Status (Yes/No)
17	Board of Directors	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stake Holders Relationship Committee	Yes
21	Risk Management Committee	N.A
22	Vigil Mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirement with respect of Subsidiary of Listed entity	N.A.
25	Obligation with respect to Independent Director	Yes
26	Obligation with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirement	Yes
46(2)(b)to(i)	Website	Yes

10. **Code of Conduct**

The Company has in place a comprehensive Code of Conduct applicable to all the employees and Non-executive Directors including Independent Directors. The Code is applicable to Non-executive Directors including Independent Directors to such extent as may be applicable to them depending on their roles and responsibilities. The Code gives guidance and support needed for ethical conduct of business and compliance of law. A copy of the Code has been posted on the Company's website.

11. **CEO and CFO Certification**

In line with the requirements of Schedule-V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, CEO and CFO of the Company have submitted a certificate, certifying inter-alia, that the Financial Statements and the Cash Flow Statement for the year ended March 31, 2026 were reviewed to the best of their knowledge and belief, that they do not contain any material untrue statement, do not omit any material facts, are not misleading statements, together present a true and fair view and are in compliance with the applicable laws and regulations. The certificate further confirms that the transactions entered into by the Company for establishing internal control, financial reporting, evaluation of the internal control systems and making of necessary disclosures to the Auditors and the Audit Committee have been complied with.

12. **Disclosure with respect to Demat suspense account/ unclaimed suspense account**

Due to reduction in capital implemented by the Board in its meeting held on June 15, 2024 in compliance with the approved Resolution Plan, all the physical shares comprising of 227877 no. of equity shares post reduction of capital were kept in Bodhtree Consulting Limited Escrow Suspense Account. Shareholders are informed to claim their respective shares by writing email to the RTA @ info@vccipl.com.

13. **Proceeds from public issues, rights issues, preferential issues, etc.**

During the year under review, the Company allotted 46,92,456 fully paid-up Rights Equity Shares of face value of ₹10/- each at a premium of ₹20/- per share (issue price of ₹30/- per share) pursuant to the Rights Issue in terms of the Letter of Offer dated June 24, 2025, as per the Basis of Allotment approved by BSE Limited on July 25, 2025. Consequently, the paid-up share capital of the Company increased from ₹17,17,31,140/- (Rupees Seventeen Crores Seventeen Lakhs Thirty-One Thousand One Hundred and Forty Only) consisting of 1,71,73,114 Equity Shares of ₹10/- each to ₹21,86,55,700/- (Rupees Twenty-One Crores Eighty-Six Lakhs Fifty-Five Thousand Seven Hundred Only) consisting of 2,18,65,570 Equity Shares of ₹10/- each.

The proceeds raised through the Rights Issue have been utilised for the purposes as stated in the Letter of Offer dated June 24, 2025 and in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

14. The Company has adopted the policy on dissemination of information on the material events to stock exchange in accordance with the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said policy is available on the website of the Company <http://www.bodhtree.ai>
15. The Company has adopted the policy on preservation of documents in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Documents Preservation Policy is available on the website of the Company: <http://www.bodhtree.ai>

16. Company's Policy on prevention of insider trading

Pursuant to the requirements of SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, and in continuation with your Company's efforts to enhance the standards of corporate governance in the Company, and to strictly monitor and prevent insider trading within the Company, your Company has in place a Code of Conduct which is approved by the Board and reviewed from time to time.

As on March 31, 2026, Ms. Vidhi Sharma, Company Secretary of the Company is acting as Compliance Officer for the said purpose. The code is applicable to all such employees, officers, Directors and Promoters of the Company who are expected to have access to the unpublished price sensitive information relating to the Company and the same is being implemented as a self-regulatory mechanism. The code has been circulated to all the members of the Board and Senior Management and others concerned the compliance of the same has been affirmed by them.

By Order of the Board

For Bodhtree Consulting Limited

Date: August 11, 2026
Place: Hyderabad

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Santosh Kumar Vangapally
Whole-time Director
DIN: 09331903

CEO & CFO CERTIFICATION TO THE BOARD**Pursuant to Regulation 17(8) of SEBI (LODR), Regulations, 2015**

We hereby certify that:

- a) We have reviewed financial statements and the cash flow statement for the Financial Year ended March 31, 2026 and that these statements;
 - i. Do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and
 - ii. Together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) There are no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's code of Business conduct and Ethics.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.
- d) We have disclosed, wherever applicable to the Auditors and the Audit Committee:
 - i. That there were no deficiencies in the design or operations of Internal Controls that could adversely affect the Company's ability to record, process, summarize and report financial data including any corrective actions;
 - ii. That there are no material weaknesses in the internal controls over financial reporting;
 - iii. That there are no significant changes in internal control over financial reporting during the year;
 - iv. All significant changes in the accounting policies during the year, if any, and that the same have been disclosed in the notes of the financial statements; and
 - v. That there are no instances of significant fraud of which we have become aware of and involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For Bodhtree Consulting Limited**Bhanu Dinesh Alava**
Chief Financial Officer**Prashanth Mitta**
Whole-time Director & CEO
DIN: 02459109Date: May 18, 2026
Place: Hyderabad

DECLARATION ON CODE OF CONDUCT

This is to confirm that the Board has laid down a code of conduct for all the Board members and Senior Management Personnel of the Company. The Code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the financial year ended on March 31, 2026 as envisaged in the chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Bodhtree Consulting Limited

Prashanth Mitta
Whole-time Director & CEO
DIN: 02459109

Date: August 11, 2026
Place: Hyderabad

CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members
M/s. Bodhtree Consulting Limited,
Hyderabad.

We, RPR & Associates have examined the compliance of conditions of corporate governance by M/s. Bodhtree Consulting Limited ("the Company"), for the year ended March 31, 2026, as per the relevant provisions of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

The compliance of conditions of corporate governance is the responsibility of the management. Our examination was limited to review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance as stipulated. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the relevant records of the Company in accordance with the Generally Accepted Auditing Standards in India, to the extent relevant, and as per the Guidance Note on Certification of Corporate Governance Issued by the Institute of Chartered Accountants of India.

In our opinion and to the best of our information and according to our explanations of the relevant records and the explanations given to us by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations except the deviations mentioned in our Secretarial Audit Report dated August 11, 2026, and the Annual Secretarial Compliance Report dated May 19, 2026 for the FY 2025-26.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For RPR & Associates
Company Secretaries

Y Ravi Prasada Reddy
Proprietor
FCS No. 5783, C P No. 5360
Peer Review Certificate No. 8237/2026

Date: August 11, 2026
Place: Hyderabad
UDIN: F005783H001069549

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s. BODHTREE CONSULTING LIMITED

Report on the Audit of the Financial Statements

Opinion

We were engaged to audit the accompanying financial statements of BODHTREE CONSULTING LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of affairs of the Organization, as at 31st March, 2026, and its Profit/Loss, Changes in Equity and its cash flows for the year ended on that date.

Basis Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit/loss and its cash flows for the year ended on that date.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole and in forming of our Opinion. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Information other than the financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, for example, Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. The other information as stated above is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the other information as stated above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with Governance.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2020("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in "Annexure B" a Statement on the Matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2) As required by section 143(3) of the Act, we report that:
 - a) a) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) The proper books of account as required by law have been kept by the Company regarding with regards to all other matters the Company is maintaining proper Books of Accounts in our opinion.
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of

Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

- d) The aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act and regarding all other matters the financial Statements of the Company is in Compliance with Ind AS as per Section 133 of the act.
- e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses unmodified opinion on the Company's internal financial controls over financial reporting for the reasons stated therein.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For RSM & ASSOCIATES

Chartered Accountants,
Firm Reg No: 002813S

CA. E. Madhusudhana Reddy

Partner
Membership No: 202308
UDIN: 26202308EZFUG4532

Date: May 18, 2026
Place: Hyderabad

Annexure 'A' to the Independent Auditor's Report

[Referred to in Paragraph (2)h under 'Report on Other Legal and Regulatory Requirements' in our Independent Auditor's Report of even date, to the Members of the Company on the Financial Statements for the year ended 31st March, 2026

Report on the Internal Financial Controls with reference to Financial Statements under clause (i) of sub - section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Controls over Financial Reporting of the Company as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board is responsible for establishing and maintaining Internal Financial Controls, based on the Internal Control with reference to Financial Statements criteria established by the Company, considering the essential components of Internal Control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its Assets, the prevention and detection of frauds and errors, the accuracy and completeness of the Accounting Records and the timely preparation of reliable Financial Information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing specified under section 143(10) of the Act to the extent applicable to an audit of Internal Financial Controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls with reference to Financial Statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls with reference to Financial Statements and their Operating Effectiveness. Our audit of Internal Financial Controls with reference to Financial Statements included obtaining an understanding of Internal Financial Controls with reference to Financial Statements, assessing the risk that a material weakness exists and testing and evaluating the design and Operating Effectiveness of Internal Control based on the assessed risk. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit Opinion on the Company's Internal Financial Controls with reference to Financial Statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A Company's Internal Financial Control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of Financial Reporting and the preparation of Financial Statements for external purposes in accordance with Generally Accepted Accounting Principles. A Company's Internal Financial Control with reference to Financial Statements includes those Policies and Procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the Assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with Generally Accepted Accounting Principles and that Receipts and Expenditures of the Company are being made only in accordance with authorizations of Management and Directors/Resolution Professional of the Company; and (3) provide reasonable assurance regarding prevention of timely detection of unauthorized acquisition, use or disposition of the Company's Assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the Inherent Limitations of Internal Financial Controls with reference to Financial Statements, including the possibility of collusion or Improper Management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the Internal Financial Controls with reference to Financial Statements to future periods are subject to the risk that the Internal Financial Controls with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the Policies or Procedures may deteriorate.

Opinion

In our Opinion, the Company has, in all material respects, maintained adequate Internal Financial controls with reference to Financial Statements as of 31st March, 2026, based on the internal control with reference to Financial Statements criteria established by the Company considering the essential components of Internal Control stated in the Guidance Note issued by the ICAI, the Company's Internal Financial Controls with reference to Financial Statements were operating effectively as of 31st March, 2026.

For RSM & ASSOCIATES

Chartered Accountants,
Firm Reg No: 002813S

CA. E. Madhusudhana Reddy

Partner

Membership No: 202308

UDIN: 26202308EZFUG4532

Date: May 18, 2026

Place: Hyderabad

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of BODHTREE CONSULTING LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment:
 - (a) The Company has maintained records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant, and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) The Company doesn't own any immovable property, hence reporting under this Clause is not applicable.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued, nor obtained a Valuation Report by a Registered Valuer as defined under rule 2 of the Companies (Registered Valuers & Valuation) Rules, 2017. With respect to Property, Plant and Equipment.
 - (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii. The Company is involved in providing Information Technology and IT Enabled Services, hence does not hold any physical inventory. Therefore, reporting under this clause is Not Applicable.
- iii.
 - (a) The Company has not provided working capital loan. Therefore, reporting under this clause is Not Applicable.
 - (b) The Company is not engaged in the business to give loans primarily. Hence clause (iii) (a) is applicable.
- iv. The company has not advanced any loans, guarantees to directors of the company. Hence, this clause is not applicable to the company.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits in contravention to the provisions of Sec 73 to 76 of The Companies Act, 2013, The Companies (Acceptance of deposit rules, 2014), any other relevant provisions of The Companies Act, 2013, and directives issues by Reserve Bank of India. No order has been passed by the Company Law Board or National Company Law Tribunal or RBI or any Court/ any other tribunal.
- vi. As per information & explanation given by the management, The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company. Accordingly, paragraph 3(vi) of the order is not applicable to the Company.
- vii.
 - (a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, Goods and Services Tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues as applicable to the appropriate authorities have generally been regularly deposited during the year by the Company with the appropriate authorities except as given below for as on 31st March 2026:

S.No.	Particulars	Amount (Rs.)
1	TDS Payable	1,36,318
2	Provident Fund Payable	1,42,083
3	ESI Payable	39,800
Total		3,18,201

Note: The TDS Payable & Provident Fund Payable is paid the month of April 2026.

- (b) According to the information and explanations given to us, there are no material dues to income tax or Goods and Services Tax or duty of customs or duty of excise which have not been deposited by the company on account of dispute.
- viii. According to the information and explanations given to us and on the basis of our examination of the records, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix.
 - a. The Company has not defaulted in repayment of loans or interest thereon to any lender. Such loans and interest thereon have not been demanded for repayment during the relevant financial year.

- b. The Company has not been declared willful defaulter by any bank or financial institution or other lender nor received any show cause from any lender.
 - c. In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
 - d. On an overall examination of the financial statements, Company has not utilized short term fund for long term investments.
- x. The Company has raised money during the year by way of rights issue. It has complied with all the rules and regulations when and where required.
- During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.
- xi.
 - (a) According to information and explanations given to us and on the basis of our examination of the records of the Company, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year under audit.
 - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - (c) According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not received any Whistle Blower compliant during the year.
 - xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
 - xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards.
 - xiv.
 - (a) In our opinion the Company has an adequate Internal Audit System commensurate with the size and the nature of its business.
 - (b) We have considered the Internal Audit Reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
 - xv. According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with its directors during the year under audit and hence provisions of section 192 of The Companies Act, 2013 are not applicable to the company.
 - xvi. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
 - xviii. We are the Statutory Auditor of the Company during the year and there are no concerns of outgoing auditor.
 - xix.
 - a) Section 135 of the Companies Act, 2013, related to corporate social responsibility is applicable to company, however during the year the company has undergone Corporate Insolvency Resolution Process and incurring losses in last three years, due to which it was not in a position to spend any amount towards corporate social responsibility as per the information and explanations given to us by the management.
 - xx. There have been no adverse remarks in the audit report related to the subsidiary of the company as per the audit reports.

For RSM & ASSOCIATES
Chartered Accountants,
Firm Reg No: 002813S

CA. E. Madhusudhana Reddy
Partner
Membership No: 202308
UDIN: 26202308EZFUUG4532

Date: May 18, 2026
Place: Hyderabad

BALANCE SHEET AS AT MARCH 31, 2026

(Amount in Rs.)

Particulars	Note No.	As At 31st March 2026	As At 31st March, 2025
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		53,47,475	24,13,586
(b) Intangible Assets	4	-	-
(c) Intangible Asset Under Development		4,57,62,712	-
		<u>5,11,10,187</u>	<u>24,13,586</u>
(d) Financial Assets			
(i) Investments	5	-	7,35,000
(e) Deferred Tax Asset	6	35,540	2,946
		<u>35,540</u>	<u>7,37,946</u>
(2) Current Assets			
Inventories			-
(a) Financial Assets			
(i) Trade receivables	7	5,35,55,392	6,08,82,623
(ii) Cash and cash equivalents	8	43,73,302	13,56,867
(iii) Bank balances other than (ii) above		6,65,71,591	6,66,62,202
(iv) Loans and advances	9	6,99,75,328	-
(v) Other Financial Assets	10	2,02,80,945	2,00,63,429
(b) Current Tax Assets (Net)	11	-	-
(c) Other Current Assets	12	23,29,634	57,94,566
		<u>21,70,86,192</u>	<u>15,47,59,687</u>
Total Assets		<u>26,82,31,919</u>	<u>15,79,11,219</u>
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	13	21,86,55,700	17,17,31,140
(b) Other Equity	14	1,57,15,509	-3,64,01,559
		<u>23,43,71,209</u>	<u>13,53,29,581</u>
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	-	-
(b) Provisions	16	8,83,271	1,90,498
		<u>8,83,271</u>	<u>1,90,498</u>
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	26,00,000	48,87,910
(ii) Trade Payables	18	2,35,84,503	55,12,194
(iii) Other Financial Liabilities	19	-	-
(b) Other Current Liabilities	20	67,92,937	1,19,91,036
(c) Provisions	21	-	-
(d) Current Tax Liability		-	-
		<u>3,29,77,440</u>	<u>2,23,91,140</u>
Total Equity & Liabilities		<u>26,82,31,919</u>	<u>15,79,11,219</u>

As per our report of even date

For and on behalf of Board of Directors

For RSM & ASSOCIATES**For Bodhtree Consulting Limited**

Chartered Accountants

FRN: 002813S

CA. E.Madhusudhana Reddy

Partner

Membership No : 202308

UDIN : 26202308EZFUG4532

Santosh Kumar Vangapally

Whole Time Director

DIN: 09331903

Bhanu Dinesh Alava

Chief Financial Officer

Prashanth Mitta

CEO & Whole Time Director

DIN: 09331903

Vidhi Sharma

Company Secretary & Compliance Officer

Membership No. 78734

Date: 18.05.2026

Place : Hyderabad

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31, 2026

(Amount in Rs.)

Particulars	Note No.	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Income :			
Income from Operations	22	19,42,99,024	6,07,41,448
Other Income	23	1,21,74,340	49,84,558
Total Income		20,64,73,364	6,57,26,006
Expenses :			
Work Execution expenses	24	12,01,13,362	4,69,84,606
Employee Benefits Expense	25	5,14,74,490	2,15,03,219
Finance costs	26	19,87,931	9,22,123
Depreciation and Amortization Expense	4	11,15,261	6,51,885
Other expenses	27	1,63,91,658	82,57,820
Total Expenditure		19,10,82,702	7,83,19,653
Profit / (loss) before tax		1,53,90,662	-1,25,93,647
Tax expense			
Current tax		10,67,141	-
Deferred tax		-65,731	-83,579
Net Profit / (loss) for the period		1,42,57,790	-1,26,77,226
Other Comprehensive Income (OCI)			
(a) (i) Items that will not be reclassified to profit or loss		-3,90,644	3,22,316
(ii) Tax on items that will not be reclassified to profit or loss		98,325	-81,127
(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		-2,92,319	2,41,189
Total Comprehensive Income for the period (Comprising Net Profit / (loss))		1,39,65,471	-1,24,36,037
Paid-up Equity Share Capital (Face Value : Rs.10 per share)		2,187	1,717
Other equity			
Earnings Per Share (Basic) (*)		0.64	-0.72
Earnings Per Share (Diluted) (*)		0.64	-0.72
(*Not Annualised)			

As per our report of even date

For RSM & ASSOCIATES

Chartered Accountants

FRN: 002813S

CA. E.Madhusudhana Reddy

Partner

Membership No : 202308

UDIN : 26202308EZFUG4532

Date: 18.05.2026

Place : Hyderabad

44th Annual Report 2025 - 2026

For and on behalf of Board of Directors

For Bodhtree Consulting Limited**Santosh Kumar Vangapally**

Whole Time Director

DIN: 09331903

Bhanu Dinesh Alava

Chief Financial Officer

Prashanth Mitta

CEO & Whole Time Director

DIN: 09331903

Vidhi Sharma

Company Secretary & Compliance Officer

Membership No. 78734

CASHFLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2026

(Amount in Rs.)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Cash Flows from Operating Activities		
Net profit before tax	1,53,90,662	(1,25,93,647)
Other Comprehensive Income	(3,90,644)	3,22,316
Adjustments for :		
Fair value difference of financial Instruments	2,33,234	-
Depreciation	11,15,261	6,51,885
Finance Costs	19,87,931	9,22,123
Provision For Expenses & Tax	3,70,124	10,34,842
Profit on Sale of Investment	(82,08,776)	-
Interest received	(42,17,852)	(51,22,025)
Unrealised exchange loss /(profit)	2,52,323	1,76,938
Dividend Income	(26)	-
Operating profit before working capital changes	65,32,236	(1,46,07,568)
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivables	73,27,231	72,13,850
(Increase)/Decrease in Other financial assets	(2,17,516)	(1,79,85,153)
(Increase)/Decrease in Other Current Assets	34,64,932	(13,56,985)
(Increase)/Decrease in Short Term Loan and Advances	(6,99,75,328)	-
Increase/(Decrease) in Trade Payables	1,80,72,309	27,41,200
Increase/(Decrease) in Other financial liabilities	-	-
Increase/(Decrease) in Other Current liabilities	(58,20,546)	78,46,093
Increase/(Decrease) in Provisions	6,92,773	(3,22,316)
Changes in Working Capital	(4,64,56,145)	(18,63,311)
Cash generated from operations	(3,99,23,909)	(1,64,70,879)
Direct Taxes Paid	(10,67,141)	-
Net Cash from operating activities (A)	(4,09,91,050)	(1,64,70,879)
Cash flows from Investing Activities		
Purchase of Fixed Assets	(40,49,150)	-
Fixed Deposits	-	-
Receipt of Interest	42,17,852	51,22,025
(Purchase)/Sale of Investment	87,10,542	7,39,471
Work in Progress	(4,57,62,712)	-
Net Cash used in Investing Activities (B)	(3,68,83,468)	58,61,496
Cash flows from Financing Activities		
Repayment/(Proceeds) of/from Short-term borrowings	(22,87,910)	48,87,910
Repayment/(Proceeds) of/from Long-term borrowings	-	-
Finance cost	(19,87,931)	(9,22,123)
Movement in Other Equity	(5,56,97,523)	-
Repayment/(Proceeds) of/from issue of shares	14,07,73,680	-
Dividend Income	26	-
Net Cash used in Financing Activities (C)	8,08,00,342	39,65,787
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	29,25,825	(66,43,596)
Cash and Cash equivalents at the beginning of the year	6,80,19,069	7,46,62,665
Cash and Cash equivalents at the ending of the year	7,09,44,894	6,80,19,069

As per our report of even date

For RSM & ASSOCIATES

Chartered Accountants

FRN: 002813S

CA. E.Madhusudhana Reddy

Partner

Membership No : 202308

UDIN : 26202308EZFUG4532

Date: 18.05.2026

Place : Hyderabad

For and on behalf of Board of Directors

For Bodhtree Consulting Limited

Santosh Kumar Vangapally

Whole Time Director

DIN: 09331903

Bhanu Dinesh Alava

Chief Financial Officer

Prashanth Mitta

CEO & Whole Time Director

DIN: 09331903

Vidhi Sharma

Company Secretary & Compliance Officer

Membership No. 78734

(Amount in Rs.)

Statement of Changes in Equity for the year ended March 31, 2026

a. Equity Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the reporting period	17,17,31,140	17,17,31,140
Changes in equity share capital during the year		
Less: Extinguishment of Shares	-	-
Add: Issue of Shares	4,69,24,560	-
Balance at the end of the reporting period	21,86,55,700	17,17,31,140

b. Other Equity

Statement of Changes in Equity

Particulars	Securities Premium	Other Reserves	Retaining Earnings	Total
Balance as at April 01, 2025	80,72,317	2,93,892	(4,47,67,768)	(3,64,01,559)
Addition / (deletion) during the year / Period	9,38,49,120	-	-	9,38,49,120
Profit / (Loss) for the year	-	-	(4,17,32,052)	(4,17,32,052)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2026	10,19,21,437	2,93,892	(8,64,99,821)	1,57,15,508
Balance as at April 01, 2024	80,72,317	2,93,892	(3,23,31,731)	(2,39,65,522)
Addition / (deletion) during the year / Period	-	-	-	-
Profit / (Loss) for the year	-	-	(1,24,36,037)	(1,24,36,037)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	80,72,317	2,93,892	(4,47,67,768)	(3,64,01,559)

As per our report of even date

For RSM & ASSOCIATES

Chartered Accountants

FRN: 002813S

CA. E.Madhusudhana Reddy

Partner

Membership No : 202308

UDIN : 26202308ZFUFUG4532

Date: 18.05.2026

Place : Hyderabad

For and on behalf of Board of Directors

For Bodhtree Consulting Limited

Santosh Kumar Vangapally

Whole Time Director

DIN: 09331903

Bhanu Dinesh Alava

Chief Financial Officer

Prashanth Mitta

CEO & Whole Time Director

DIN: 09331903

Vidhi Sharma

Company Secretary & Compliance Officer

Membership No. 78734

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF THE COMPANY AND SIGNIFICANT ACCOUNTING POLICIES

1. General Information

Bodhtree consulting Ltd engaged in the IT and IT enabling services (ITES) provider. The company has business operations mainly in India and USA. The company is a public limited company incorporated and domicile in India and has its registered office at Workafella, Cyber Crown - 409/423, SEC-II, HUDA Techno Enclave, Madhapur, Telangana - 500081. The company has its primary listings on the Bombay Stock Exchange. The principal accounting policies applied in the preparation of financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2. Summary of Significant Accounting Policies**2.1 Basis of preparation and presentation of Financial Statements**

The financial statements of Bodhtree Consulting Ltd ("BCL" or "the company") have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules 2015, as amended and as per other relevant provisions of the Act. The presentation of financial statements is based upon IND AS and Schedule III of Companies Act, 2013.

2.2 Basis of Measurement

These financial statements have been prepared on the historical cost convention and on an accrual basis, except for the following material items in the balance sheet:

- a. Derivative financial instruments are measured at fair value.
- b. Certain financial assets are measured either at fair value or at amortized cost depending on the classification;
- c. Employee defined benefit assets/(liability) are recognized as the net total of the fair value of plan assets, plus actuarial losses, less actuarial gains and the present value of the defined benefit obligation, and
- d. Long-term borrowings are measured at amortized cost using the effective interest rate method.

All assets and liabilities are classified into current and non-current based on the operating cycle of less than twelve months or based on the criteria of realization/settlement within twelve months period from the balance sheet date.

2.3 Use of estimates and judgment

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on historical experiences and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, the areas involving critical estimates or Judgment are:

a. Depreciation and amortization

Depreciation and amortization are based on management estimates of the future useful lives of certain class of property, plant and equipment and intangible assets.

b. Employee Benefits

The present value of the employee benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) includes the discount rate, wage escalation and employee attrition. The discount rate is based on the prevailing market yields of Indian Government Securities as at the balance sheet date for the estimated term of the obligations.

c. Provision and contingencies

Provisions and contingencies are based on the Management's best estimate of the liabilities based on the facts known at the balance sheet date.

d. Fair valuation

Fair value is the market-based measurement of observable market transaction or available market information. All financial instruments are measured at fair value as at the balance sheet date, as provided in Ind AS 109 and 113. Being a critical estimate, judgment is exercised to determine the carrying values. The fair value of financial instruments that are unlisted and not traded in an active market is determined at fair values assessed based on recent transactions entered into with third parties, based on valuation done by external appraisers etc.

e. **Functional and presentation currency**

These financial statements are presented in Indian rupees, which is also the functional currency of the Company. All financial information presented in Indian rupees has been rounded to the nearest rupees.

2.4 Current and Non- Current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

All the assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1, presentation of financial statements.

Assets: An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is expected to be realized within twelve months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities: A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within twelve months after the reporting date; or
- The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counter party, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/liabilities include the current portion of noncurrent assets/liabilities respectively. All other assets/liabilities are classified as noncurrent. Deferred tax assets and liabilities are always disclosed as non-current.

2.5 Foreign Currency Transaction

Transactions in foreign currencies are translated to the respective functional currencies of entities within the Company at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated into the functional currency at the exchange rate at that date.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognized in the statement of profit and loss in the period in which they arise.

2.6 Property Plant & Equipment

Recognition and measurement

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment loss, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset i.e., freight, duties and taxes applicable and other expenses related to acquisition and installation. The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

Directly attributable costs include:

- Cost of Employee Benefits arising directly from Construction or acquisition of PPE.
- Cost of Site Preparation.
- Initial Delivery & Handling costs.
- Professional Fees and
- Costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any item produced while bringing the asset to that location and condition (such as samples produced when testing equipment)..

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within the statement of profit and loss.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part will be derecognized. The costs of repairs and maintenance are recognized in the statement of profit and loss as incurred.

Items of property, plant and equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

Depreciation

Depreciation is recognized in the statement of profit and loss on a straight line basis over the estimated useful lives of property, plant and equipment based on the Companies Act, 2013 ("Schedule II"), which prescribes the useful lives for various classes of tangible assets. For assets acquired or disposed off during the year, depreciation is provided on pro rata basis. Land is not depreciated.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted prospectively, if appropriate.

The estimated useful lives are as follows:

Type of Asset	Estimated useful life in years
Vehicles	8
Computers	3

Advances paid towards the acquisition of property, plant and equipment outstanding at each reporting date is disclosed as capital advances under other noncurrent assets. The cost of property, plant and equipment not ready to use before such date are disclosed under capital work-in-progress. Assets not ready for use are not depreciated.

Company assesses at each balance sheet date, whether there is objective evidence that an asset or a group of assets is impaired. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Recoverable amount is higher of the value in use or fair value less cost to sell.

2.7 Intangible assets

Acquired computer software is capitalized on the basis of the costs incurred to acquire and bring to use the specific software. The Intangible assets that are acquired by the Company and that have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization

Amortization is recognized in the statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets or on any other basis that reflects the pattern in which the asset's future economic benefit are expected to be consumed by the entity. Intangible assets that are not available for use are amortized from the date they are available for use. The estimated useful lives are as follows:

2.8 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a. Financial assets

Initial recognition and measurement

All financial assets are recognized initially at fair value, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

Debt instrument at FVTPL

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss. The Company has not designated any debt instrument as at FVTPL.

Investment in Preference Shares and Unquoted trade Investments

Investment in Preference Shares and Unquoted trade Investments are measured at amortized cost using Effective Rate of Return (EIR).

Investment in equity instruments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognized by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to the statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Investments in subsidiaries

Investments in subsidiaries are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries and joint venture, the difference between net disposal proceeds and the carrying amounts are recognized in the statement of profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Company's balance sheet) when:

- a. The rights to receive cash flows from the asset have expired, or
- b. The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Impairment of trade receivables

In accordance with Ind AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18. As company trade receivables are realized within normal credit period adopted by the company, hence the company trade receivables are not impaired except for certain customers for which adequate provision has been made on the same.

b. Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value i.e., loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

2.9 Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite lives or that are not yet available for use, an impairment test is performed each year on March 31.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflow of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognized in the statement of profit and loss if the estimated recoverable amount of an asset or its cash-generating unit is lower than its carrying amount. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit on a pro-rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

2.10 Cash & Cash Equivalents

Cash and bank balances comprise of cash balance in hand, in current accounts with banks, demand deposit, short-term deposits, Margin Money deposits and unclaimed dividend accounts. For this purpose, "short-term" means investments having maturity of three months or less from the date of investment. Bank overdrafts that are repayable on demand and form an integral part of our cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows. The Margin money deposits, balance in dividend accounts which are not due and unclaimed dividend balances shall be disclosed as restricted cash balances.

2.11 Employee Benefits

a. Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

b. Defined Contribution Plan

The Company's contributions to defined contribution plans are charged to the statement of profit and loss as and when the services are received from the employees.

c. Defined Benefit Plans

The liability in respect of defined benefit plans and other post-employment benefits is calculated using the projected unit credit method consistent with the advice of qualified actuaries. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates based on prevailing market yields of Indian Government Bonds and that have terms to maturity approximating to the terms of the related defined benefit obligation. The current service cost of the defined benefit plan, recognized in the statement of profit and loss in employee benefit expense, reflects the increase in the defined benefit obligation resulting from employee service in the current year, benefit changes, curtailments and settlements. Past service costs are recognized immediately in income. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period in which they arise.

d. Termination benefits

Termination benefits are recognized as an expense when the Company is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognized as an expense if the Company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

e. Other long-term employee benefits

The Company's net obligation in respect of other long term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and previous periods. That benefit is discounted to determine its present value. Re-measurements are recognized in the statement of profit and loss in the period in which they arise.

Provisions, contingent liabilities and contingent assets**Provisions**

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

Note – Recognition of Unclaimed Dividend Balances

During the year, the Company identified that balances pertaining to unclaimed dividends relating to Financial Years 2016-17 and 2017-18 had not been recognized in the financial statements in earlier years. Accordingly, the corresponding balances lying in the dividend bank accounts have been recognized under "Bank Balances," and the related obligation has been recognized as "Unclaimed Dividend Payable" under Current Liabilities, in these financial statements for the year ended March 31, 2026.

These balances were not disclosed or recognized in the financial statements of earlier years. Pursuant to the Corporate Insolvency Resolution Process ("CIRP") and related proceedings before the National Company Law Tribunal ("NCLT"), complete historical records relating to the said dividend accounts were not made available by the erstwhile management. Accordingly, the Company has recognized these balances based on the records currently available, and any adjustments arising on receipt or verification of additional information shall be accounted for in the period in which such information is received.

The Company further notes that the statutory period of seven years for transfer of the aforesaid unclaimed dividends to the Investor Education and Protection Fund ("IEPF") has lapsed, and the Company has initiated the requisite transfer process in accordance with applicable law.

In the opinion of the management, the above treatment appropriately reflects the Company's obligation towards unclaimed dividends as at the reporting date.

2.12 Revenue Recognition**Sale of goods and services**

Revenue is recognized when the Company substantially satisfied its performance obligation while transferring a promised good or service to its customers. The company considers the terms of the contract and its customary business practices to determine the transaction price. Performance obligations are satisfied at the point of time when the customer obtains controls of the asset.

Revenue is measured based on transaction price, which is the fair value of the consideration received or receivable, stated net of discounts, returns and value added tax. Transaction price is recognized based on the price specified in the contract, net of the estimated sales incentives / discounts. Accumulated experience is used to estimate and provide for the discounts/ right of return, using the expected value method.

Unbilled revenue represents amounts recognized based on services performed in advance of billings in accordance with contract terms and is net of estimated allowances for uncertainties and provision for estimated losses. Revenues from annual maintenance contracts are recognized pro-rata over the period of the contract in which the services are rendered.

Revenue from sale of licenses, hardware and other related items are recognized when the significant risk and rewards of ownership and title of the product is transferred to the buyer which generally coincides with acknowledgement of delivery. The value of sale is net of taxes.

Other Income

Interest Income

Interest Income mainly comprises of interest on Margin money deposit with banks relating to bank guarantee. Interest income should be recorded using the effective interest rate (EIR). However, the amount of margin money deposits relating to bank guarantee are purely current in nature, hence effective interest rate has not been applied. Interest is recognized using the time-proportion method, based on rates implicit in the transactions.

2.13 Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing cost also include Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

2.14 Tax Expenses

Tax expense consists of current and deferred tax.

Income Tax

Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred Tax

Deferred tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.15 Earnings per Share

The Company presents basic and diluted earnings per share ("EPS") data for its ordinary shares. Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

2.16 Trade receivable

Trade receivables are initially recognized at fair value and subsequently measured at amortized cost using effective interest method, less provision for impairment, if any.

			Amount in Rs.
S. No.	Particulars	As At 31st March, 2026	As At 31st March, 2025
1	Receivables considered good - Secured	-	-
2	Receivables considered good - UnSecured	5,35,55,392	6,08,82,623
3	Provision for Bad & Doubtful Debts	-	-
	Total	5,35,55,392	6,08,82,623

2.17 Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within twelve months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

Fair value which is determined for disclosure purposes is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date. For finance leases the market rate of interest is determined by reference to similar lease agreements. In respect of the company's borrowings that floating rates of interest, their fair value approximates carrying value.

a. Depreciation and amortization

Depreciation and amortization are based on management estimates of the future use full lives of the property, plant and equipment and intangible assets. Estimates may change due to technological developments, competition, changes in the market conditions and other factors and may result in changes in the estimated useful life and may result in changes in the estimated useful life and the depreciation and amortization charges.

b. Employee benefits

The present value of the defined benefit obligations depends on a number of factors that are determined on an accrual basis using various assumptions. The assumptions used in determining the net cost/ (income) includes the discount rate, wage escalation and employee attrition. Any changes in these assumptions will impact the carrying amount of obligations. The discount rate is based on the prevailing market yields of Indian government securities as at the balance sheet date for the estimated term of the obligations.

c. Trade receivables

The credit worthiness of Trade receivables and the credit terms set are determined on a case-to-case basis. Based on other internal and external sources of information as determined by the management, the company expects to fully recover the carrying amount of trade receivables except from certain customers and the company had made the adequate provision on the same.

The fair value of Trade receivables are not considered to be significantly different from their carrying values, given their generally short period to maturity, with impairment reviews considered on an individual basis rather than when these become over due.

2.18 Auditors Remuneration

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
a) Audit fees	5,00,000	6,00,000
b) Other charges	-	-
Taxation matters	-	-
Certification fee	-	-
c) Reimbursement of out of pocket expenses	-	-
TOTAL	5,00,000	6,00,000

2.19 Earnings per Share

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Earnings		
Profit attributable to equity holders	1,39,65,471	(1,26,77,226)
Shares		
Number of shares at the beginning of the year	1,71,73,114	1,71,73,114
Add: Equity shares issued*	46,92,456	-
Less: Extinguishment of shares	-	-
Total number of equity shares outstanding at the end of the year	2,18,65,570	1,71,73,114

Weighted average number of equity shares outstanding during the year – Basic	-	-
Add: Weighted average number of equity shares arising out of outstanding stock options (net of the stock options forfeited) that have dilutive effect on the EPS	-	-
Weighted average number of equity shares outstanding during the year – Diluted	-	-
Earnings per share of par value 10/- Basic	0.64	(0.72)
Earnings per share of par value 10/- Diluted	0.64	(0.72)

*During the year, the Company issued 46,92,456 equity shares of face value ₹10/- each at ₹30/- per share (including premium of ₹20/-) through a Rights Issue, pursuant to the Letter of Offer dated June 24, 2025, aggregating to ₹14,07,73,680/-. The proceeds have been fully utilised for the objects stated in the Letter of Offer. (also once confirm if the weighted average will be blank or it should be calculated)

2.20 Related Parties

Key Management Personnel	Mr. Santosh Kumar Vangapally (Whole time Director)
	Mr. Prashanth Mitta (CEO & Whole time Director)
	Mr. Bhanu Dinesh Alava (Chief Financial Officer)
	Ms. Vidhi Sharma (Company Secretary & Compliance Officer)
Enterprises controlled or significantly influenced by Individual/relatives	Bodhtree Technologies PTE Ltd
	Bodhtree Solutions Pte Limited
	Wilmer Digital Services Private Ltd (upto 08/05/2025)
	Skyline Ventures India Limited (upto 30/09/2025)

The following is a summary of significant related party transactions:

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sales / Rendering services		
Bodhtree Solutions PTE Ltd	-	-
Purchases/availing Services		
Remuneration to key Managerial Persons		
Mr. Santosh Kumar Vangapally (Whole time Director)	-	11,57,256
Mr. Prashanth Mitta (Whole time Director)	24,00,000	21,93,605
Ms. Vidhi Sharma (Company Secretary)	4,86,000	-
G Nagendra (Company Secretary)	7,27,000	-
Loans Received/(Repaid)		
Wilmer Technologies LLP	-	47,85,309
Prashanth Mitta –Whole time Director	(22,87,910)	37,87,910
Advances given/(taken)		
Directors Sitting fees		
Ravinder Reddy Surukanti	10,000	95,000
Nikshit Hemendra Shah	1,15,000	75,000
P M V Subba Rao	80,000	75,000
Ajay Kumar Giri	1,00,000	10,000
B Sucharitha	45,000	10,000
Total	3,50,000	2,65,000

2.21 Earnings/expenditure in foreign currency: Expenditure in Foreign Currency:

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Purchase of Licenses	-	-
Travelling & Other expenses	-	-
Total	-	-

Earnings in Foreign Currency:-

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
FOB Value of Exports	3,16,30,623	2,15,30,023
Total	3,16,30,623	2,15,30,023

2.22 Segment Reporting:

The Company concluded that there is only one operating segment i.e., IT and IT Enabling Services. Hence, the same becomes the reportable segment for the Company. Accordingly, the Company has only one operating and reportable segment, the disclosure requirements specified in paragraphs 22 to 30 are not applicable.

2.23 Employee benefits:**Gratuity benefits**

In accordance with applicable laws, the Company has a defined benefit plan which provides for gratuity payments (the "Gratuity Plan") and covers certain categories of employees in India. The Gratuity Plan provides a lump sum gratuity payment to eligible employees at retirement or termination of their employment. The amount of the payment is based on the respective employee's last drawn salary and the years of employment with the Company. Liabilities in respect of the Gratuity Plan are determined by an actuarial valuation, based upon which the Company makes contributions to the Life Insurance Corporation of India (LIC).

The components of gratuity cost recognized in the statement of profit and loss for the years ended 31st March 2026 and 2025 consist of the following:

Particulars	For the Years ended 31st March	
	2026	2025
Current service cost	1,63,091	1,43,340
Interest on net defined benefit liability/(asset)	12,150	17,965
Gratuity cost recognized in statement of profit and loss	1,75,241	1,61,305

Details of the employee benefits obligations and plan assets are provided below:

Particulars	For the Years ended 31st March	
	2026	2025
Present value of funded obligations	3,25,575	65,013
Fair value of plan assets	-	-
Net defined benefit liability / (asset) recognized	3,25,575	65,013

Details of changes in the present value of defined benefit obligations are as follows:

Particulars	For the Years ended 31st March	
	2026	2025
Defined benefit obligations at the beginning of the year	65,013	2,26,941
Current service cost	1,63,091	1,43,340
Interest on defined obligations	12,150	17,965
Re-measurements due to:	0	0
Actuarial loss/(gain) due to change in financial assumptions	-23,128	4,940
Actuarial loss/(gain) due to demographic assumptions	0	0
Actuarial loss/(gain) due to experience changes	1,08,449	-3,28,713
Benefits paid	-	-
Other (Employee Contribution, Taxes, Expenses, adj to Opening Balance)	-	-
Defined benefit obligations at the end of the year	3,25,575	65,013

Details of changes in the fair value of plan assets are as follows:

Particulars	For the Years ended 31st March	
	2026	2025
Fair value of plan assets at the beginning of the year	-	-
Employer contributions	-	-
Actuarial loss/(gain) on plan assets	-	-
Financial Assumption		
Experience Adjustments		
Return on plan assets excluding interest on plan assets		
Benefits paid	-	-
Other (Employee Contribution, Taxes, Expenses, adj to Opening Balance)	-	-
Plan assets at the end of the year	-	-

Summary of Actuarial Assumptions

The actuarial assumptions used in accounting for the Gratuity Plan are as follows: The assumptions used to determine benefit obligations:

Particulars	As of 31st March,	
	2026	2025
Discount rate	7.78%	6.78%
Rate of compensation increase	0.00%	0.00%

Leave Encashment

The Company provides for accumulation of compensated absences for certain categories of its employees. These employees can carry forward a portion of the unutilized compensated absences and utilize them in future periods or receive cash in lieu thereof as per the Company's policy. The Company records a liability for compensated absences in the period in which the employee renders the services that increases this entitlement.

The components of leave encashment recognized in the statement of profit and loss for the years ended 31st March 2026 and 2025 consist of the following:

Particulars	As of 31st March,	
	2026	2025
Current service cost	6,19,821	2,92,725
Interest on net defined benefit liability/(asset)	27,282	20,541
Leave Encashment cost recognized in statement of profit and loss	6,47,103	3,13,266

Details of the employee benefits obligations and plan assets are provided below :

Particulars	As of 31st March,	
	2026	2025
Present value of funded obligations	5,57,697	1,25,486
Fair value of plan assets	-	-
Net defined benefit liability / (asset) recognized	5,57,697	1,25,486

Details of changes in the fair value of plan assets are as follows:

Particulars	For the Year ended 31st March	
	2026	2025
Defined benefit obligations at the beginning of the year	1,25,486	2,85,872
Current service cost	6,19,821	2,92,725
Interest on defined obligations	27,282	20,541
Re-measurements due to:		
Actuarial loss/(gain) due to change in financial assumptions	(18,558)	2,845
Actuarial loss/(gain) due to demographic assumptions	-	-
Actuarial loss/(gain) due to experience changes	(1,96,334)	(4,76,495)
Benefits paid	-	-
Other (Employee Contribution, Taxes, Expenses, adj to Opening Balance)	-	-
Defined benefit obligations at the end of the year	5,57,697	1,25,486

Details of changes in the fair value of plan assets are as follows:

Particulars	For the Year ended 31st March	
	2026	2025
Defined benefit obligations at the beginning of the year	-	-
Fair value of plan assets at the beginning of the year	-	-
Employer contributions	-	-
Actuarial loss/(gain) on plan assets	-	-
Financial Assumption	-	-
Experience Adjustments	-	-
Return on plan assets excluding interest on plan assets	-	-
Benefits paid	-	-
Other (Employee Contribution, Taxes, Expenses, adj to Opening Balance)	-	-
Plan assets at the end of the year	-	-

Contribution to Provident Fund

The employees of the Company receive benefits from a provident fund, a defined contribution plan. Both the employee and employer each make monthly contributions to a government administered fund equal to 12% of the covered employee's qualifying salary. The Company has no further obligations under the plan beyond its monthly contributions.

2.24 Income Taxes:

Income tax expense/ (benefit) recognized in the statement of profit and loss:

Income tax expense/ (benefit) recognized in the statement of profit and loss consists of the following:

Particulars	For the Year Ended 31st March	
	2026	2025
Current taxes expense		
Domestic	10,67,141	-
Deferred taxes expense/(benefit)	(65,731)	(83,578.99)
Total income tax expense/(benefit) recognized in the statement of profit and loss	10,01,410	(83,578.99)

Reconciliation of Effective tax rate

Particulars	For the Year Ended 31st March	
	2026	2025
Profit before income taxes	1,53,90,662	(1,25,93,647.31)
Enacted tax rate in India	25.168%	25.168%
Computed expected tax benefit/(expense)	35,14,830	(31,69,569)
Effect of:		
Expenses not deductible for Tax purposes	-	-
Expenses deductible for Tax purposes	-	-
Taxable at Special Rate	-	-
Exempted income form SEZ	-	-
Reversal of excess provision created in previous years	-	-
Income tax benefit/(expense)	-	-
Effective tax rate	-	-

The Company's average effective tax rate for the years ended March 31, 202 and 2025 were 0% and 0%, respectively..

Deferred tax assets & Liabilities:

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

Particulars	For the Year Ended 31st March	
	2026	2025
Deferred tax assets/(liabilities):		
Property, plant and equipment	(1,86,779)	(1,11,702.35)
Others	2,22,319	1,14,648.85
Net deferred tax assets/(liabilities)	35,540	2,946.49

2.25 Financial Risk Management:

The Company's activities expose it to a variety of financial risks, including credit risk, liquidity risk and Market risk. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors, Risk Management Committee and the Audit Committee is responsible for overseeing the Company's risk assessment and management policies and processes.

Credit Risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investment securities. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company has the following categories of financial assets that are subject to credit risk evaluation:

The table provides details regarding the contractual maturities of significant financial liabilities as on 31 March 2025 and 31 March 2026.

As on 31 March 2026

Particulars	1Year	1-5Years	>5Years	Total
Assets				
Trade receivables	4,59,60,408	75,94,984	-	5,35,55,392
Cash and cash equivalents	43,73,302	-	-	43,73,302
Other bank balances	6,65,71,591	-	-	6,65,71,591
Loans and advances	6,99,75,328	-	-	6,99,75,328
Other financial assets	2,80,945	2,00,00,000	-	2,02,80,945
Liabilities				
Trade payables	2,34,57,296	1,27,207	-	2,35,84,503
Long term borrowings	-	-	-	-
Short term borrowings	-	26,00,000	-	26,00,000
Other financial liabilities	-	-	-	-

As on 31 March 2025

Particulars	1 Year	1-5 Years	>5Years	Total
Assets				
Trade receivables	6,08,82,623	-	-	6,08,82,623
Cash and cash equivalents	13,56,867	-	-	13,56,867
Bank balances	6,66,62,202	-	-	6,66,62,202
Loans and advances	-	-	-	-
Other financial assets	2,00,63,429	-	-	2,00,63,429
Liabilities				
Trade payables	55,12,194	-	-	55,12,194
Long term borrowings	-	-	-	-
Short term borrowings	48,87,910	-	-	48,87,910
Other financial liabilities	-	-	-	-

2.26 Financial Instrument:

The carrying value and fair value of financial instruments as at 31 March 2026 and 31 March 2025 were as follows:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Total carrying value	Total fair value/ amortised cost	Total carrying value	Total fair value/ amortised cost
Financial assets				
Cash and cash equivalents	43,73,302	43,73,302	13,56,867	13,56,867
Other bank balances	6,65,71,591	6,65,71,591	6,66,62,202	6,66,62,202
Investments	-	-	7,35,000	7,35,000
Trade receivables	5,35,55,392	5,35,55,392	6,08,82,623	6,08,82,623
Loans	6,99,75,328	6,99,75,328	-	-
Other financial assets	2,02,80,945	2,02,80,945	2,00,63,429	2,00,63,429
Total	21,64,22,581	21,64,22,581	15,28,00,194	15,28,00,194
Financial liabilities				
Trade payables	2,35,84,503	2,35,84,503	55,12,194	55,12,194
Long-term borrowings	-	-	-	-
Short-term borrowings	26,00,000	26,00,000	48,87,910	48,87,910
Lease Liabilities	-	-	-	-
Other financial liabilities	-	-	-	-
Total	2,61,84,503	2,61,84,503	1,04,00,104	1,04,00,104

2.27 Corporate Social Responsibility:

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) are not applicable to the Company during the financial year ended 31 March 2026, as the Company does not meet any of the prescribed thresholds relating to net worth, turnover, or net profit as specified under the said section. Accordingly, no CSR expenditure was required to be incurred during the year.

Capital Management

The Company's objective for capital management is to maximize shareholder wealth, safeguard business continuity and support the growth of the Company. The Company determines the capital management requirement based on annual operating plans and long term and other strategic investment plans. The funding requirements are met through equity, borrowings and operating cash flows required.

The company's Debt Equity ratio is as follows:

Particulars	2026	2025
Total Debt	3,50,09,777	2,25,81,638
Total Equity	23,43,71,209	13,53,29,581
Debt Equity Ratio	1:6.69	1:5.99

2.28 Contingent Liabilities and Commitments:

The following are the details of contingent liabilities and commitments:

Particulars	2026	2025
Contingent Liabilities		
Guarantees		
- Bank Guarantee	6,27,26,774	6,48,07,500

2.29 Ratio analysis

Ratio	Numerator	Denominator	As at 31 March 2026	As at 31 March 2025	Variance (in %)
Current ratio (no of times)	Current Assets	Current Liabilities	6.58	6.91	-8.68
Debt- Equity Ratio (no of times)	Total Debt	Shareholder's Equity	0.15	0.16	-6.25
Debt Service Coverage ratio (no of times)	Operating Income	Debt service	-	-	0.00
Return on Equity ratio (%)	Net Profits after taxes	Average Shareholder's Equity	0.08	-0.09	188.89
Inventory Turnover ratio (no of times)	Cost of goods sold	Average Inventory	-	-	-
Trade Receivable Turnover Ratio (no of times)	Revenue	Average Trade Receivable	3.39	0.94	260.64
Trade Payable Turnover Ratio (no of times)	Net credit purchases	Average Trade Payables	19.05	-34.28	155.57
Net Capital Turnover Ratio (no of times)	Revenue	Working capital	1.12	0.46	143.48
Net Profit ratio (%)	Net Profit	Revenue	0.07	-0.21	133.33
Return on Capital Employed (%)	Earnings before interest and taxes	Capital Employed	0.06	-0.09	166.67
Return on Investment (%)	Income generated from investments	Time weighted average investments	-	-	-

2.30 Other statutory information:

The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

- The Company does not have any transactions with struck off companies.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- e. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - ii. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- f. The Company has not entered in to any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- g. The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- h. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- i. No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, during the year.
- j. The Company does not have any borrowings from banks or financial institutions against security of its current assets.

2.31 Other Relevant Information

The Company has earned Rs 1,39,65,471/- during the year ended 31 March 2026.

Note - 4

Property Plant and Equipment

		GROSS BLOCK				DEPRECIATION				Net Block	
S. No.	Particulars	As at 01.04.2025	Additions	Deletions	As at 31.03.2026	As at 01.04.2025	Additions	Deletions	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Property, Plant& Equipment										
1	Computer - Hardware	1,14,90,915	40,49,150	-	1,55,40,065	1,08,35,745	5,23,639	-	1,13,59,384	41,80,680	6,55,169
2	AC's/UPS/Stabilisers	-	-	-	-	-	-	-	-	-	-
3	Electrical Items	-	-	-	-	-	-	-	-	-	-
4	Office Equipment	-	-	-	-	-	-	-	-	-	-
5	Audio & Video Systems	-	-	-	-	-	-	-	-	-	-
6	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
7	Vehicles	52,29,957	-	-	52,29,957	34,71,541	5,91,622	-	40,63,163	11,66,794	17,58,416
		1,67,20,872	40,49,150	-	2,07,70,022	1,43,07,286	11,15,261	-	1,54,22,547	53,47,475	24,13,586
II	Intangible Assets										
1	Intangible Assets (Midas & GST Project)	-	-	-	-	-	-	-	-	-	-
2	Computer - Software	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
	Total	1,67,20,872	40,49,150	-	2,07,70,022	1,43,07,286	11,15,261	-	1,54,22,547	53,47,475	24,13,586
III	Intangible Assets under development	-	-	-	-	-	-	-	-	-	-

Notes Forming Integral Part of the Balance Sheet

(Amount in Rs.)

Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 5 Investments		
Investment in Equity Instruments		
Quoted		
Hypersoft Technologies Limited	-	7,35,000
100,000 (31st Mar'18 : 100,000,) Equity Shares of Rs.10 each		
Total	-	7,35,000
Note : 6 Deferred Tax Asset / (Liabilities)		
On account of depreciation	-1,86,779	-1,11,702
On account of provisions, tax losses and investments	2,22,319	1,14,649
Total	35,540	2,946
Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 7 Trade Receivables		
(Unsecured, Considered Good)		
Trade Receivables	5,35,55,392	6,08,82,623
	FY 2025-26	FY 2024-25
- Less than 6 months	4,55,80,457.13	4,75,10,123.11
- 6 months to 1 year	3,79,950.58	41,72,581.96
- 1-2 Years	18,53,488.08	88,26,906.46
- 2-3 Years	53,68,484.46	3,73,011.72
- More that 3 Years	3,73,011.72	-
Total	5,35,55,392	6,08,82,623
Note : 8 Cash & Cash Equivalents		
Cash on Hand	74,328	940
Balances with Banks		
- In Current Accounts with Banks	42,98,974	13,55,927
Sub Total (A)	43,73,302	13,56,867
Bank balances other than above		
Fixed Deposits with Banks	6,65,71,591	6,66,62,202
In Deposit a/c - Held as Security for the Loan and Margin Money against Bank Guarantee	-	-
Sub Total (B)	6,65,71,591	6,66,62,202
Total [A + B]	7,09,44,894	6,80,19,069
Note : 9 Loans and Advances		
(Unsecured, Considered Good)		
Advances to related parties	3,33,81,123	-
Less: Provsion for bad and doubtful debts	3,65,94,205	-
	6,99,75,328	-
Total	6,99,75,328	-
Note : 10 Other Financial Assets		
(Unsecured, Considered Good)		
Security Deposits	2,02,80,945	2,00,63,429
Total	2,02,80,945	2,00,63,429
Note : 11 Current Tax Assets (Net)		
Advance Tax (Net)	-	-
Total	-	-
Note : 12 Other Current Assets		
(Unsecured, Considered Good)		
Balance with revenue authorities	1,69,662	-
TDS Receivable	21,59,972	57,94,566
GST Cash Ledger	-	-
Others	-	-
Total	23,29,634	57,94,566

Notes Forming Integral Part of the Balance Sheet

(Amount in Rs.)

Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 13 Equity Share Capital		
AUTHORIZED CAPITAL		
3,70,00,000 Equity Shares of Rs. 10/- each	37,00,00,000	37,00,00,000
	37,00,00,000	37,00,00,000
ISSUED , SUBSCRIBED & FULLY PAID UP CAPITAL		
2,18,65,570 Equity Shares of Rs. 10/- each with Voting Rights	21,86,55,700	17,17,31,140
Equity Shares of Rs.10/- each:		
Reconciliation of Shares	2025-26	2024-25
Opening Equity Shares	1,71,73,114	171,73,114
Less: Extinguishment of shares	-	-
Add: Shares Issued	46,92,456	1,60,00,000
Closing Equity Shares	2,18,65,570	1,71,73,114
	21,86,55,700	17,17,31,140
Total	21,86,55,700	17,17,31,140
Rights, Preferences and Restrictions attached to Shares:		
Equity Shares		
The Company has only one class of equity shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed if any by the Board of Directors is subject to the approval of shareholders, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding..		
Note : 14 Other Equity		
Securities Premium		
Opening balance	80,72,317	80,72,317
Add : Transfer From Right Issue Proceeds	9,38,49,120	-
Less:Transfer to Capital Reserve	-	-
	10,19,21,437	80,72,317
General Reserve	2,93,892	2,93,892
	2,93,892	2,93,892
Surplus / (Deficit) in Statement of Profit and Loss		
Balance at the beginning of the year	-3,22,87,566	-1,98,51,529
Less: Dividend Paid	-	-
Less: Dividend Distribution Tax	-	-
Less: Transfer to Capital Reserve	-	-
Add: Directly effected in OCI	-	-
Add: Profit / (Loss) for the year	1,39,65,471	-1,24,36,037
Add: Previous year's reserves balance not adjusted	-	-
	-1,83,22,095	-3,22,87,566
Capital Reserve	-6,81,77,725	-1,24,80,202
Total	1,57,15,509	-3,64,01,559

Notes Forming Integral Part of the Balance Sheet

(Amount in Rs.)

Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 15 Borrowings (Non-Current)		
Secured Loans		
- From Banks		
Vehicle Loans	-	-
Less: Current Maturities of Long term Debt	-	-
	-	-
- From Others	-	-
Total Secured Loans	-	-
Unsecured Loans		
- From Others		
Prasanth Mitta Loan A/c	-	22,87,910
Hilks Technologies	26,00,000	26,00,000
Less: Current Maturities of Long term Debt	-	-
Total Unsecured Loans	26,00,000	48,87,910
Total	26,00,000	48,87,910
Note : 16 Provisions (Non-Current)		
Provision for Employee Benefit		
Gratuity	3,25,575	65,013
Compensated Absences	5,57,696	1,25,485
Total	8,83,271	1,90,498
Note : 17 Borrowings (Current)		
Secured Loans - Refer Note		
Cash Credit facility from a Bank	-	-
Total	-	-
Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 18 Trade Payables		
Trade Payables other than Acceptances:	-	-
Dues to micro enterprises and small enterprises		
- Less than 6 months		
- 6 months to 1 year		
- 1-2 Years		
- 2-3 Years		
- More that 3 Years		
Other Payables	FY 2025-26	FY 2024-25
- Less than 6 months	76,88,271	2,74,72,625
- 6 months to 1 year	1,57,69,025	1,17,012
- 1-2 Years	54,997	-2,02,95,899
- 2-3 Years	53,754	18,456
- More that 3 Years	18,456	-
Total	2,35,84,503	55,12,194

Notes Forming Integral Part of the Balance Sheet

(Amount in Rs.)

Particulars	As At 31st March, 2026	As At 31st March, 2025
Note : 19 Other Financial Liabilities (Current)		
Current Maturities of Long Term Debt	-	-
Other Advances	-	-
Total	-	-
Note : 20 Other Current Liabilities		
Provision for Expenses	3,00,000	9,11,486
Provision for Interest & taxes	70,124	1,23,356
Statutory Liabilities	1,31,566	11,61,721
Provident Fund Contribution	73,763	3,05,129
Provident Fund Payable	68,320	2,76,256
Security Deposits	-	-
Payable to Employees	36,47,973	92,13,102
Current Tax Liability	10,67,141	-
Unclaimed Dividend Payable	14,34,051	-
Total	67,92,939	1,19,91,050
Note : 21 Provisions (Current)		
Gratuity	-	-
Compensated Absences	-	-
Total	-	-

Notes Forming Integral Part of the Statement of Profit & Loss

(Amount in Rs.)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Note : 22 Revenue from Operations		
Export Sales		
Projects - Consultancy Services	3,16,30,623	2,09,30,530
Projects - Off Shore	-	5,99,493
Referral Fees	-	-
	<u>3,16,30,623</u>	<u>2,15,30,023</u>
Domestic Sales		
Consultancy Services	15,98,79,075	4,08,19,411
Technical Services	-	-
Projects - Onsite Consultancy Services	27,89,326	-16,82,956
Branch Sales	-	-
Referral Fees	-	74,970
	<u>16,26,68,401</u>	<u>3,92,11,425</u>
Total	<u>19,42,99,024</u>	<u>6,07,41,448</u>
Note : 23 Other Income		
Interest on Fixed Deposits with Bank	38,43,267	51,22,025
Exchange Fluctuation	-2,52,323	-1,76,938
Interest Received on TDS Refund	3,74,585	-
Profit on Sale of Investments	82,08,776	-
Misc Inc	9	-
Fair value difference of financial Instruments	-	-
Dividend Income	26	-
Profit on Sale of Vehicle	-	39,471
Total	<u>1,21,74,340</u>	<u>49,84,558</u>
Note : 24 Work Execution Expenses		
Cost of SF / CRM Licenses / Others - (Resale / Own Use)	1,17,528	64,782
Branch Expenditue- UPS Purchases	-	-
Software - Technical Fee	9,48,05,622	4,69,19,824
IT Support Services	2,51,90,212	-
Total	<u>12,01,13,362</u>	<u>4,69,84,606</u>
Note : 25 Employee Benefit Expenses		
Salaries and Allowances	4,77,78,085	1,57,25,100
Directors Remuneration	24,00,000	46,00,865
Contribution to Provident Fund & others	3,18,495	5,84,807
Employee Benefit Exoenses	2,78,846	-
Internship Expenses	28,839	-
Employee Insuarnc(Group Insurance)	4,44,635	5,15,474
Staff Welfare	2,25,590	76,974
Total	<u>5,14,74,490</u>	<u>2,15,03,219</u>
Note :26 Finance Costs		
Interest on Vehicle Loans & Unsecured Loans	6,32,771	-
Interest on Cash Credit from Bank	-	-
Bank & Other Finance Charges	13,55,160	9,22,123
Total	<u>19,87,931</u>	<u>9,22,123</u>

Notes Forming Integral Part of the Statement of Profit & Loss

(Amount in Rs.)

Particulars	Year Ended 31st March, 20256	Year Ended 31st March, 2025
Note : 27 Other Expenses		
Insurance	-	-
Printing & Stationery	1,28,352	1,28,196
Rent, Rates & Taxes	12,84,400	18,01,018
Communication Expenses	-9,120	75,056
Travelling Expenses	7,94,626	1,80,517
Business Promotion Expenses	4,88,398	65,280
Electricity & Water Charges	-	4,28,351
Legal, Professional & Consultancy Charges	77,08,638	17,97,962
Remuneration to Auditors	5,00,000	6,00,000
Repairs & Maintenance	18,93,993	6,87,666
Change in Fair Value (P&L)	2,33,234	-
Miscellaneous Expenses	3,709	52,497
Director Sitting Fee	3,50,000	2,65,000
Unadjusted Forex Gain or Loss	-	-
Rights Issue Expenses	81,011	-
Late Payment Fee-Penalty	-	710
Rates & taxes	9,96,993	8,84,446
Laptop Rentals	5,18,265	-
Interest on taxes	-	654
IT Support Services	-	-
Interest& Penalty	7,919	1,23,356
SOP Fines	-	3,82,000
Office Maintenance	8,10,247	6,32,233
Events & Celebrations	1,26,825	-
Prior Period Expenses	3,00,000	1,41,730
Vehicle Maintenance	1,74,168	11,149
Total	1,63,91,658	82,57,820



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