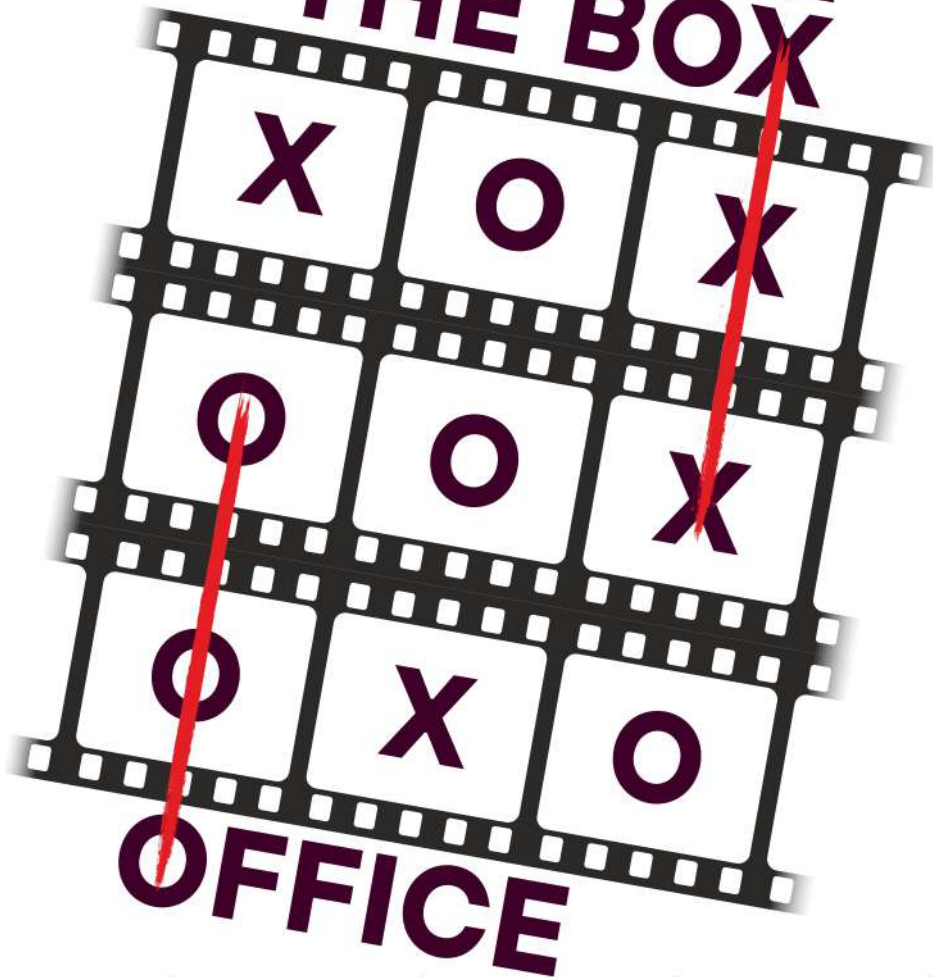


**THINK
OUTSIDE
THE BOX**



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Forward-looking statements

Some of the information in this report may contain forward-looking statements, which include statements regarding the Company's expected financial position and results of operations, business plans and prospects, etc.

They are generally identified by forward-looking words, such as "believe", "plan", "anticipate", "continue", "estimate", "expect", "may", "will" or other similar words. Forward-looking statements are dependent on assumptions or the basis underlying such statements. We have chosen these assumptions or basis in good faith, and we believe that they are reasonable in all material respects. However, we caution that the actual results, performances or achievements could differ materially from those expressed or implied in such forward-looking statements. We undertake no obligation to update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise.

We believe in the perennial power of our differentiated and edgy content and our universe of creativity continues to expand.

Ever since we began our journey, we have successfully managed a robust line-up of spectacular shows across most major broadcasters and OTT platforms, and we are confident of taking major strides ahead in our journey. We are focusing on reaching out to more viewers and patrons and strengthening our brand visibility.

Our fundamentals continue to be robust and FY23 to FY24 saw us further improve our overall performance.

With digital content becoming a powerful and cost-effective platform for viewers, our road ahead is filled with optimism.



To know more about us visit our website:
<https://www.bodhitreemultimedia.com/>

Introducing Bodhi Tree

Redefining content creation

Our content production spectrum includes a multi linguistically diverse roster of shows on television, films, and digital platforms.

We are one of the leading B2B content production companies in India, renowned for creating differentiated content for television, films and digital platforms. Since our inception, we have produced over 34 shows for major broadcasters and OTT platforms, totaling over 1600 hours of content. Our shows have spanned all genres, including drama, thriller, horror, comedy, and lifestyle - enabling us to curate a distinct portfolio of shows. We have produced shows in numerous languages, including Hindi, Tamil, Marathi, Gujarati, and Bengali for a diverse clientele comprising major entertainment networks.

OUR VERTICALS

Hindi General Entertainment

We produce different types of content including daily soaps, reality shows and other formats for Zee, Sony, Star, Disney, Viacom, Sun, and other broadcast networks.



Digital Platforms (OTT)

We produce content for non-linear platforms such as Netflix, Voot and others.



Regional Shows

We produce a wide variety of shows for TV and OTT platforms, in regional languages such as Tamil, Marathi, Bengali, and Gujarati.



40+
Shows

Company Profile

3000+
HOURS of content

**INR
350Cr+**
worth of content
produced

5+
LANGUAGES

10+
BROADCASTERS
OTT PLATFORM

Management Message – 1

Creating powerful content to entertain audiences

Dear Stakeholders,

It brings me great pleasure to present to you our Annual Report for the fiscal year 2024-25. The year, like the one before that, was extremely challenging for all businesses including the entertainment sector. However, the second half of the year brought a measure of relief and stability.



India's Media and Entertainment sector,
which is now valued at

US\$ 27

billion, is expected to rise to

US\$ 55-70

billion by 2030.

Management Message – 2



MAUTIK TOLIA

Founder Director / CEO



SUKESH MOTWANI

Founder Director / CCO

At Bodhi Tree, our emphasis was on developing unique content to increase brand recall and eye share. The entertainment business has the distinction of having both significant growth potential and being recession-proof. While also adjusting to the new standard, we kept addressing the demand for content-driven, high-quality entertainment across various media.

We are able to overcome difficult situations because of our significant field expertise, which has helped us end the fiscal year stronger. As a well-known producer of content for television, movies, and digital platforms, we persisted in demonstrating our toughness in a difficult market environment. Our goal as a content-producing organization is to amuse people and provide captivating material while maintaining inclusivity and objectivity. We have gained recognition throughout the years for our unusual material that speaks to our nation's predominately young population. Our portfolio, partnerships, and collaborations have grown as a result of the diversity of our content and audience, which is boosting our revenue. We remain committed to providing more unique material.

Over the years, we have had great success creating a solid brand position across television, OTT Platforms, and regional content. We continuously work to promote entertainment events that leave an enduring impression on spectators.

We have a special potential to create content for a broad market audience given the explosive expansion of digital OTT content and the steadily increasing popularity of television programming. The media and entertainment industry adopted digitalization long before the epidemic, although it undoubtedly assisted the industry in moving forward.

We create multilingual and multicultural programs while taking into account the audience's shifting tastes. Due to the accelerating adoption of content and the growing need for native-language content, regional content consumption is

growing in popularity. Our joint venture, Bodhi Studio, will create original content across a range of genres and languages for the expanding OTT market in an effort to spur the next phase of regional growth through high-quality content.

We are developing exclusive original IPs to meet the rising demand for high-caliber entertainment. The studio is currently working on numerous unique projects in the languages of Tamil, Bengali, and Marathi, with hopes to eventually add Telugu, Punjabi, and Malayalam to its repertoire.

We are in a good position to take advantage of the entertainment industry's potential for exponential growth. We're excited to investigate a much wider range of genres and narrative strategies in the future. Our track record of accurately predicting the audience's changing choices will aid us in achieving strong and enduring long-term growth.

Our media and entertainment industry is going through a major wave of consolidation and it is our objective to use this opportunity to further expand our business verticals with a plan for ventures in multiple emerging areas of entertainment.

Thank you



Nurturing progress through excellence

We operate on a commissioned content business model and obtain contracts to produce different types of shows. With a pool of talented writers, we continue to work on original concepts as well as acquire purchasing rights of international shows that can be adapted for the regional market. These concepts are then pitched to broadcasters / OTT platforms for approval. The broadcasters and digital platforms commission the contract to produce a show based on a proposed budget. In some instances, the digital platforms or broadcasters also provide a performance-based incentive to the Company, based on the programme's popularity and performance.

Along with the commissioned model, the 'IP model' or Intellectual Property Rights model allows the Company to create its own content without investments from the client. The finished product is later made available to broadcasters or OTT platforms. It is also licensed on a national or international level.

Key Highlights

0.39

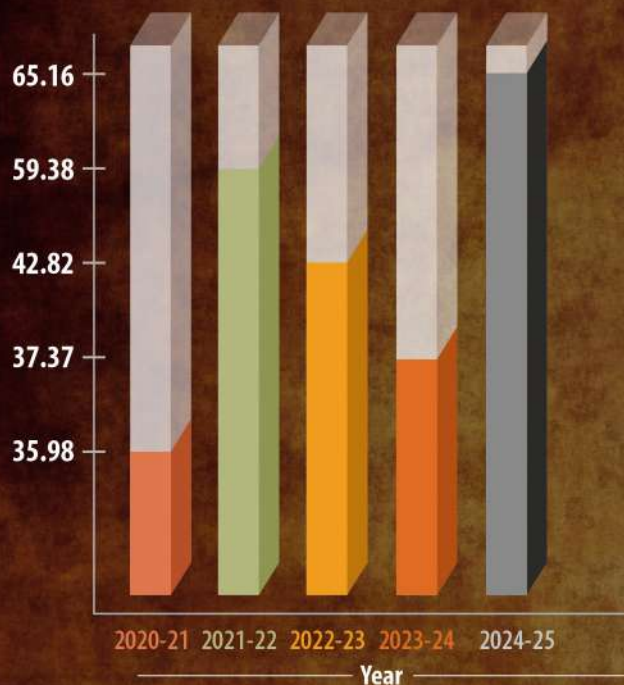
Earning per share

0.64

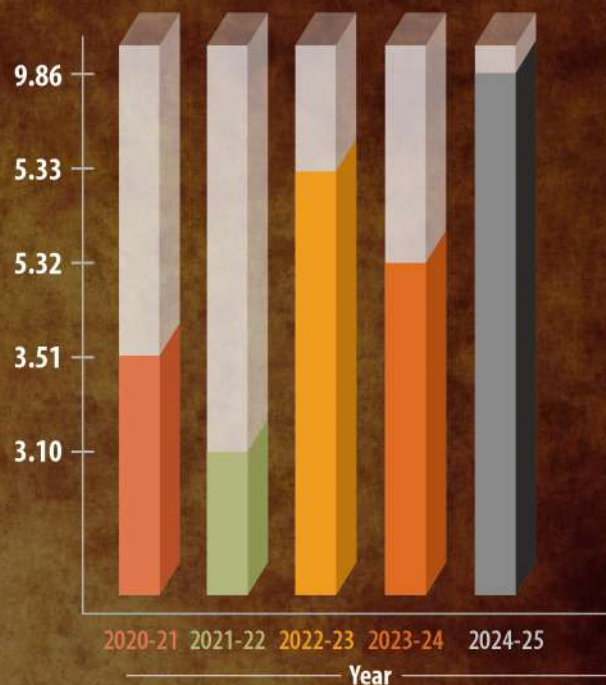
Net Debt/Equity

STANDALONE

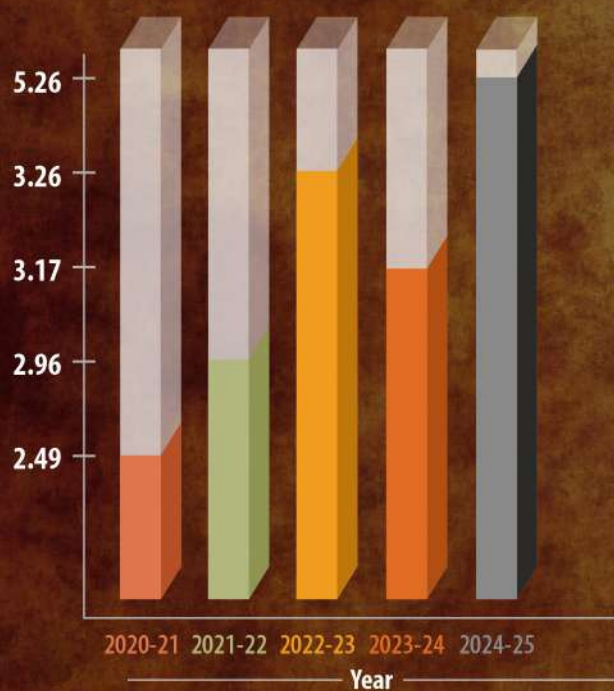
REVENUE



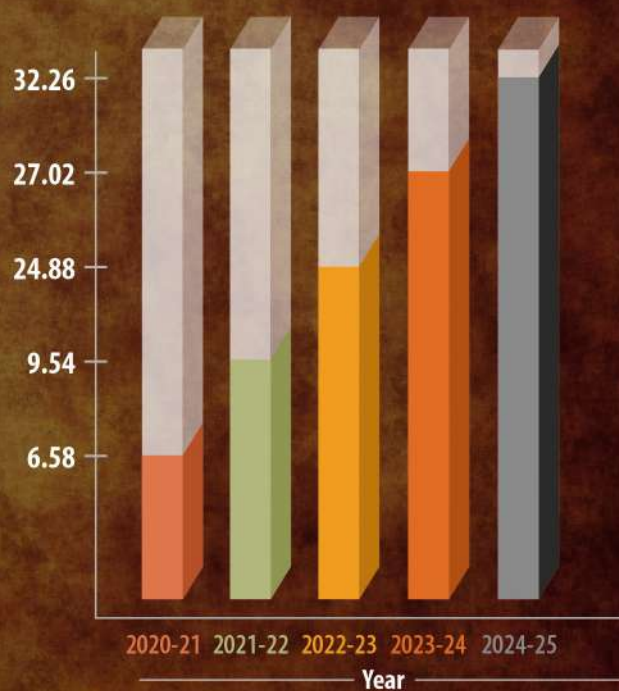
EBITDA



PAT

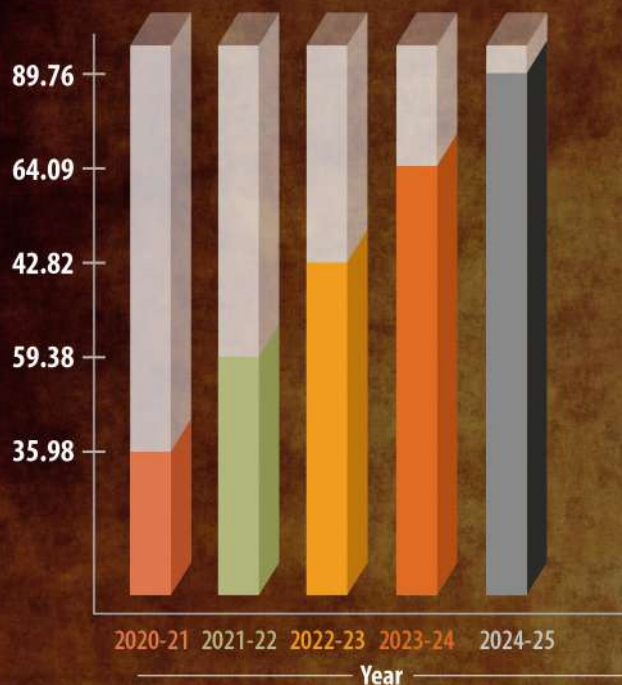


NETWORTH

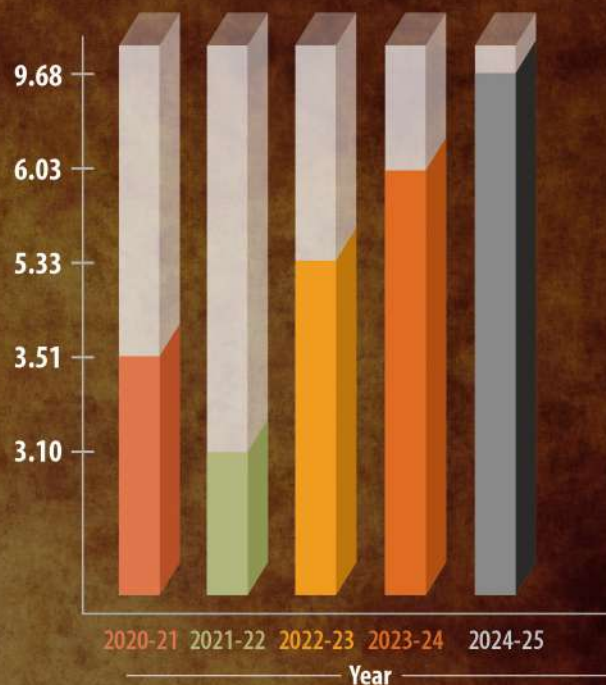


CONSOLIDATED

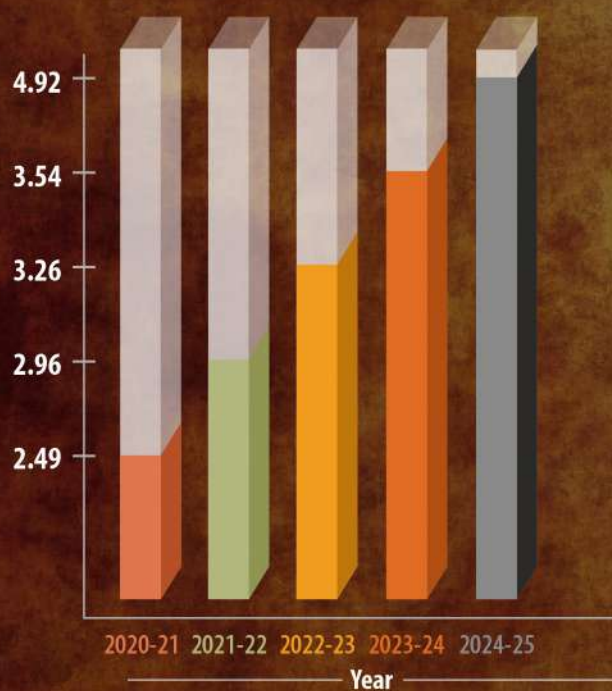
REVENUE



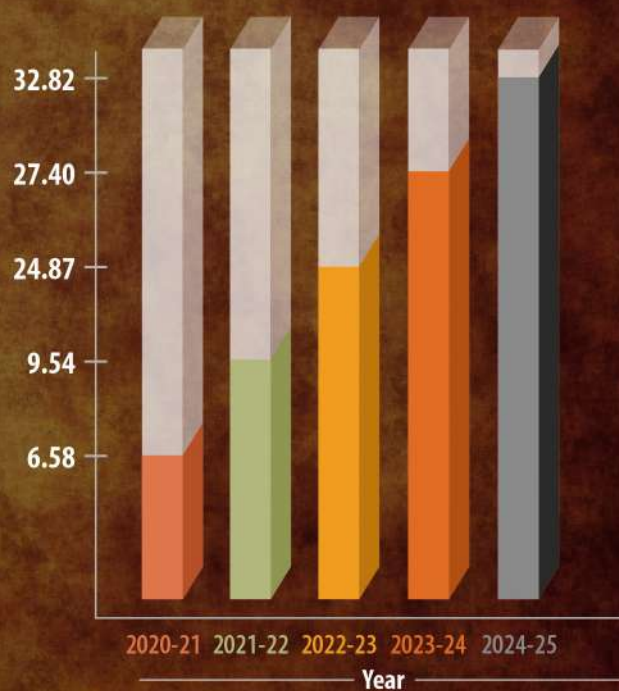
EBITDA



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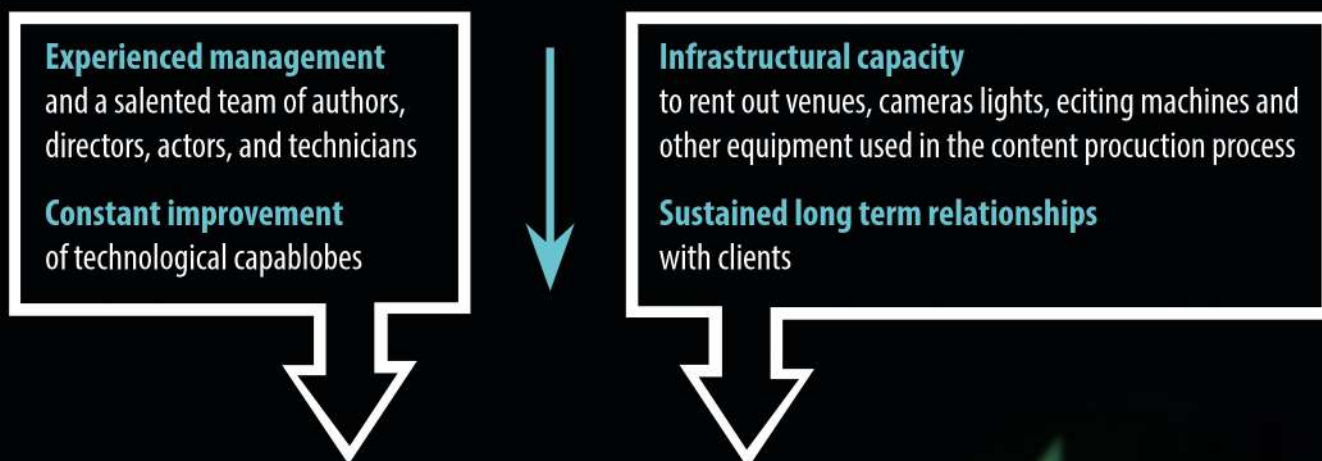
NETWORTH



Key Performance Indicators

Sustaining growth, consistently

Inputs



Value Creation Process

- ◆ **Developing the concept and scripts**
- ◆ **Delivering the finished programme to the broadcaster/ platform**
- ◆ **Post production editing**
- ◆ **Contracting and project planning**
- ◆ **Identifying the cast and crew**



Outputs

Demonstrated a phenomenal track record over the past 7 years

Specialisation in television as well as OTT content encompassing all genres

Vast geographical footprint covering multiple markets

Collaboration with marquee clients including some of the most renowned names in the Film, Television and OTT industry

Value created for stakeholders



• Audience / Viewers

Unique content that primarily targets a younger audience and meets their expectations with content in regional languages



• Clients

Sustained relationships with clients, backed by an ability to deliver tailored content, as per client requirements



• Talent Pool

Opportunity to improve professional expertise in the entertainment industry



• Shareholders

Ensuring long-term growth with a potential to consistently improve return on investment



Accomplishments over the years

Year of Production

2014

Name of the Project

Nisha Aur Uske Cousins

269 Episodes

134.5 Total Hours



Telecast Platform



Star India Pvt. Ltd - TV



Achievements

First-of-its-kind youth show that received
Best Debut Award
at Star Parivar Awards

Name of the Project

Yeh Hai Aashiqui
Season - 1

12 Episodes

12 Total Hours



Telecast Platform



Bindass - Genx
Entertainment Ltd - TV



Achievements

Highest Rated
youth show

Accomplishments over the years

Year of Production

2015

97 Episodes

48.5 Total Hours

Name of the Project

Tedi Medi Family



Telecast Platform



Big Magic Ltd



Achievements

Adaptation of the international format 'Middle'



Accomplishments over the years

Year of Production

2017

Name of the Project

Big F-
Season - II

11 Episodes

11 Total Hours



Telecast Platform



MTV- Viacom18 Media Pvt. Ltd- TV



Achievements

Highest views garnered on Youtube, more than **20mn views**

Name of the Project

Fear File-
Season - II

97 Episodes

97 Total Hours



Telecast Platform



Zee Entertainment Enterprises Ltd



Achievements

Slot leader at 10:30pm weekend slot, rated among **top 10 shows.**
Zee rishtey Award for **Best Show** on Zee tv

Name of the Project

Aapke Aa
Jane Se

375 Episodes

187.5 Total Hours



Telecast Platform



Zee Entertainment Enterprises Ltd



Achievements

Slot Leader
at 10pm slot across all channels

Accomplishments over the years

Year of Production

2018

Name of the Project
The Interns

08 Episodes

04 Total Hours



Telecast Platform



Worldwide Media Pvt Ltd -
Web Series



Achievements

First-of-its-kind
scripted reality show

Name of the Project
Banned

12 Episodes

06 Total Hours



Telecast Platform



Vuclip (India) Pvt.Ltd -
Web Series



Achievements

Rated 7.1 on IMDB.
First of its kind
musical web series
with original soundtrack

Name of the Project
13 Mussorie

13 Episodes

6.5 Total Hours



Telecast Platform



Vuclip (India) Pvt.Ltd -
Web Series



Achievements

Rated 6.5
on IMDB

Accomplishments over the years

Year of Production

2019

Name of the Project
Arundhati

153 Episodes

76.5 Total Hours



Telecast Platform



Sun TV Network Ltd.



Achievements

Daily horror show. Opening rating of 6.5.
Highest for the 10 pm slot

Name of the Project
F For Fantasy

06 Episodes

06 Total Hours



Telecast Platform



Vuclip (India) Pvt.Ltd -
Web Series



Achievements

Rated 6.6 on IMDB.

Accomplishments over the years

Year of Production

2020

Name of the Project
Marzi

06 Episodes

06 Total Hours



Telecast Platform



Vuclip (India) Pvt.Ltd -
Web Series



Achievements
Rated 7.3 on IMDB.

Adaptation of successful HBD format
'The liar.'

Name of the Project
Raikaar Case

07 Episodes

07 Total Hours



Telecast Platform



Vuclip (India) Pvt.Ltd -
Web Series



Achievements

Rated 7.3 on IMDB.

Critically acclaimed show with
rave reviews

Name of the Project
Nati Pinky Ki Lambi Love Story

102 Episodes

51 Total Hours



Telecast Platform



Viacom18 Media
Pvt Ltd- Web Series



Achievements
Highly Acclaimed Show

opening at rating of 17 nearly doubling
the channels reach on the sict

Accomplishments over the years

Year of Production

2022

Name of the Project

The Gone Game 2

05 Episodes

2.5 Total Hours



Telecast Platform



Achievements

Rated 8 on IMDB

Name of the Project

Life Navrangi

07 Episodes

07 Total Hours



Telecast Platform



Accomplishments over the years

Year of Production

2023

Name of the
Project
Class

08 Episodes

08 Total Hours



Telecast Platform

NETFLIX Netflix



Achievements

Rated 6.2 on IMDB.

Most popular youth show: Editors
Choice AwardGrazia Millennial awards

Name of the
Project
Main Hoon
Aparajita

200 Episodes

100 Total Hours



Telecast Platform

ZEE Zee Entertainment
Enterprises Ltd

Name of the
Project
Purnima

142 Episodes

71 Total Hours



Telecast Platform

दंगल Dangal TV

Accomplishments over the years

Year of Production

2024

Name of the Project

Gunaah
Season - I

33 Episodes

12.65 Total Hours



Telecast Platform



Disney Hotstar

Name of the Project

Gunaah
Season - II

33 Episodes

12.65 Total Hours



Telecast Platform



Disney Hotstar

Name of the Project

Ashok Ma Ma

223 Episodes

85.48 Total Hours



Telecast Platform



Color Marathi

Accomplishments over the years

Year of Production

2024

Name of the Project
Jagruti

310 Episodes

282.51 Total Hours



Telecast Platform



Zee Entertainment Pvt Ltd

Name of the Project
Chahatein

07 Episodes

6.7 Total Hours



Telecast Platform



Zee Studio

Name of the Project
Gudiya Rani

340 Episodes

71 Total Hours



Telecast Platform



Dangal TV

Accomplishments over the years

Year of Production

2025

Name of the Project
Tirupati balaji

775 Episodes

297.08 Total Hours



Telecast Platform



Atrangii Network
Pvt Ltd

Name of the Project
Jagruti

737 Episodes

282.51 Total Hours



Telecast Platform



Zee Entertainment
Pvt Ltd

Name of the Project
Ashok Ma Ma

223 Episodes

85.48 Total Hours



Telecast Platform



Color Marathi

Accomplishments over the years

Year of Production

2025

Name of the Project
Tirupati balaji

775 Episodes

297.08 Total Hours



Telecast Platform



Atrangii Network Pvt Ltd

Name of the Project
Gudiya Rani

340 Episodes

71 Total Hours



Telecast Platform



Dangal TV

Name of the Project
Kyunki Saas maa bahu Beti hoti hai

201 Episodes

77.05 Total Hours



Telecast Platform



Zee Entertainment Pvt Ltd

Our Competitive Strengths

Strong Brand Value

In the Indian media and entertainment industry, our brand has established a stellar reputation with a proficiency for developing distinct content across varied genres such as Youth, Horror, Thriller, and Edgy content. As a business to business (B2B) and business to consumer (B2C) brand, our ongoing efforts continue to strengthen relationships with our clients as well as audiences. We have a track record of providing deliverables on time, in a cost-effective manner and it continues to foster brand loyalty among our clients.

Track record of providing deliverables on time



Experienced Team

Our team has extensive industry experience and has been an integral element in our growth and success. With a creative talent pool comprising writers, artists, directors, we have the expertise and knowledge to carve a brighter future for the Company. Besides, a thorough understanding of the Indian entertainment industry and the ability to manage talent, deal structuring, and strategic content creation, we are confidently introducing a bolder approach to the entertainment industry. It also empowers us to stay ahead of competition, strengthen the distribution network and capitalise on emerging opportunities. Moreover, an experienced team enables us to adopt appropriate strategies to source content in a cost-effective manner and efficiently monetise our content.

We are confidently introducing a bolder approach to the entertainment industry.



**How we
stand out
in the
entertainment
landscape**





Effective And Efficient Sales And Marketing

Our extensive knowledge of the Indian television industry, coupled with our effective promotional and marketing skills have enabled us to cater to more consumers and acquire media rights for varied shows. In a competitive environment, we have strengthened our brand value with a consistent focus on quality content, timely delivery and competitive rates. Moreover, our integrated offerings and an innate emphasis on customer satisfaction lend us an edge over others in the industry.

Efficient sales and marketing serve as a catalyst for acquiring new customers and media rights



Organised And Focused Approach

We are dedicated to meet the demands of our clients and the expertise of our managerial team enables us to fulfil diverse requirements. It also empowers us to build enduring relations with our clients. We are also focusing on transitioning from delivering payout content through existing models to distributing content through emerging options that may include high-level work streams such as second-screen application development, modification of digital rights contracts and management systems, establishment of new relationships with content delivery networks, and Application Programming Interface (API) integration with social media sites.

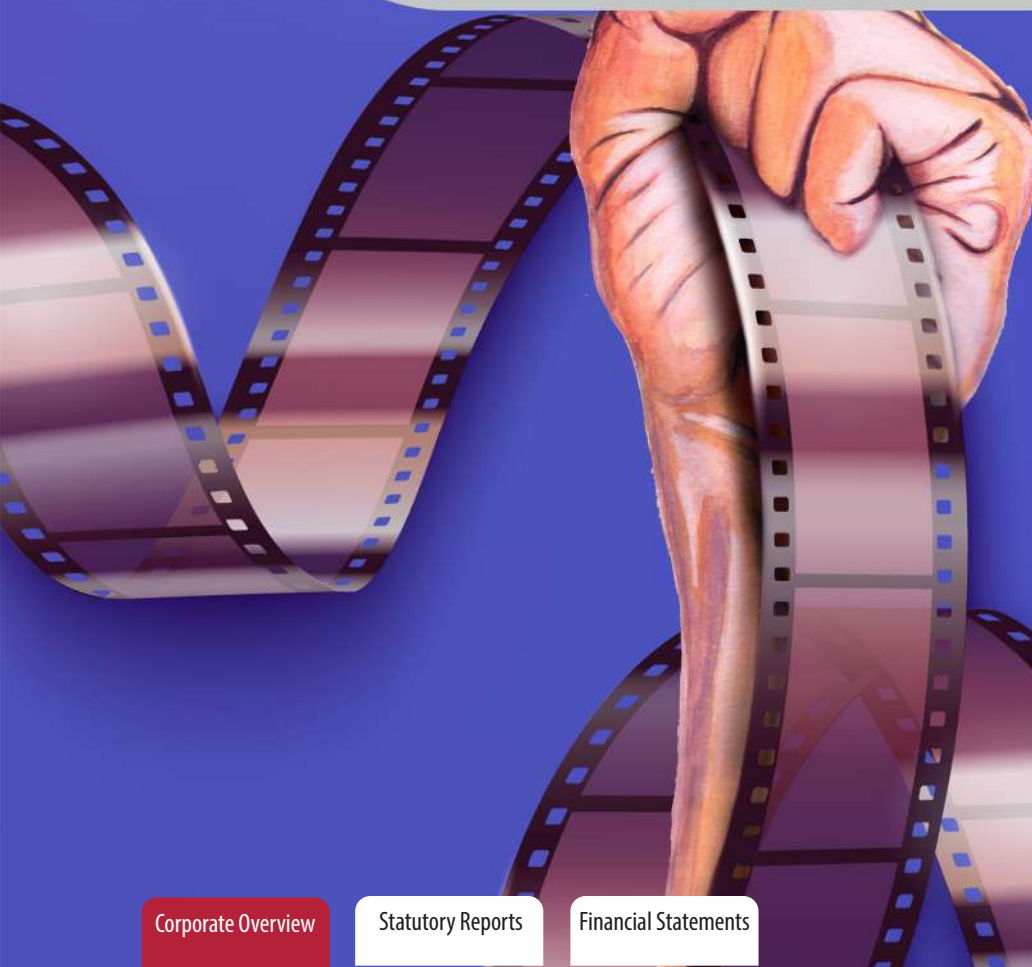
Continuously adapting and evolving for a future focused strategy



Expertise To Produce Shows In Varied Regional Languages

We have the expertise to develop and produce daily soaps for television as well as web series for OTT platforms, in a variety of regional languages such as Hindi, Marathi, Gujarati, Tamil, Kannada, Telugu, Bengali and Bhojpuri. We are also looking forward to adding more shows and online series in other regional languages to further capitalise on emerging opportunities in India's entertainment landscape.

Capitalising on the multilingual market



**How we
stand out
in the
entertainment
landscape**

BOARD OF DIRECTORS

Forward-looking
guidance and stewardship



Mr. Mautik Ajit Tolia
Managing Director and Promoter

He has been associated with the Company since its incorporation. He holds a BA in Economics from Mumbai University and MA in Media Communication Studies from UK. He has more than 20 years of experience in the media and entertainment sector.

He is instrumental in formulating and implementing strategy and plays a pivotal role in business development, sales, administration and finance functions of the Company.



Mr. Sukesh Devdas Motwani
Whole-Time Director and Promoter

He is the Whole-Time Director and Promoter of the Company who has been associated with the Company since its incorporation. He holds a Degree in Bachelor of Engineering (Electronics) from University of Mumbai and has a rich experience of 20 years in the media and Entertainment field.



Mrs. Uma Krishnan

Non-Executive - Independent Director

She is the Non-Executive and independent Director of our Company. She has been associated with the Company since August 2020. She holds an MBA from Symbiosis Institute of Management Studies and

Diploma in Bank Management from Indian Institute of Bankers. She has a rich experience of 38 years plus experience in Investment Research & Fund Management across sectors.

Mr. Suneel Kumar Jain

Non-Executive - Independent Director

Suneel Kumar Jain : Non-Executive - Independent Director, He possesses a DHMS degree. He has been associated with the company since 2023. He has been interested in Investment and fund Management.

Ms. Nutan Jha

Non-Executive - Independent Director

She possesses a Bachelor of Arts (Honours) degree from the University of Delhi and has been affiliated with the company since August 2020. She has extensive experience in the field of sports and event management for over 28 years.

Mr. Rahul Kanodia

Non-Executive - Non-Independent Director

Mr. Rahul Kanodia, aged 34 years is the Non-Executive Independent Director of our Company. He possesses a B.Com degree from the University of Mumbai and has been affiliated with the company since 2019. He has extensive experience in the field of sports and event management for over 10 years





CORPORATE INFORMATION

CORPORATE INFORMATION

BODHI TREE MULTIMEDIA LIMITED

CIN L22211MH2013PLC245208

Registered Address: 507 Reliable Business Centre, Jogeshwari (West),
Mumbai City, Mumbai, Maharashtra, India, 400102.

Email Id: info@bodhitreemultimedia.com | **www.bodhitreemultimedia.com**



Board of Directors and Key Managerial Personnel:

- Mautik Ajit Tolia** : Managing Director Chairperson
Sukesh Devdas Motwani : Whole-time director
Uma Krishnan : Non-Executive - Independent Director
(Upto 20/03/2025)
Nutanjha : Non-Executive - Independent Director
Rahul Kanodia : Non-Executive - Non-Independent Director
Suneel Kumar Jain : Non-Executive - Independent Director
Nirali Dishant Shah : Company Secretary
Ravi Bhavanishankar Bhatt : Chief Financial Officer
Sailesh Madhav Pethe : Additional Non-Executive - Independent Director
(Upto 24/06/ 2025)
Ajit Naik (w.e.f. 24/06/2025) : Additional Non-Executive - Independent Director



Statutory Auditors : **M/s S A R A & Associates**
Chartered Accountants



Internal Auditors : **S Khasgiwala & Co**
Chartered Accountants



Secretarial Auditor : **M/s Jaymin Modi & Co.**
Company Secretaries



Registrar & Transfer Agents : **Bigshare Services Pvt. Ltd,**
E/2, Ansa Industrial Estate,
Saki Vihar Road, Saki Naka,
Andheri (East), Mumbai,
Maharashtra, 400072



NOTICE:

NOTICE IS HEREBY GIVEN THAT THE 12TH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF BODHI TREE MULTIMEDIA LIMITED WILL BE HELD ON **TUESDAY 30TH SEPTEMBER 2025** AT **10.30 AM** THROUGH VIDEO CONFERENCING OR OTHER AUDIO-VISUAL MEANS, TO TRANSACT THE FOLLOWING BUSINESS.

Ordinary Business:

1. To receive, consider and adopt:

- A. The Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon;

"RESOLVED THAT the Audited Standalone Financial Statements of the Company, comprising the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the Statement of Changes in Equity, and the Cash Flow Statement for the year ended on that date, together with the notes annexed thereto and the Reports of the Board of Directors and the Auditors thereon, as placed before the meeting, be and are hereby considered, approved, and adopted."

- B. The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025, together with the Report of the Auditors thereon;

"RESOLVED THAT the Audited Consolidated Financial Statements of the Company, comprising the Consolidated Balance Sheet as at March 31, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity, and the Consolidated Cash Flow Statement for the year ended on that date, together with the notes annexed thereto and the Auditors' Report thereon, as placed before the meeting, be and are hereby considered, approved, and adopted."

2. To appoint Mr. Mautik Ajit Tolia (DIN: 6586383) who retires by rotation & being eligible offers himself for re-appointment as Director.

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Mautik Ajit Tolia (DIN: 06586383), who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. TO CONSIDER THE APPOINTMENT OF M/S ANILA A. MASAND & CO., AS STATUTORY AUDITORS OF THE COMPANY AND AUTHORIZED BOARD OF DIRECTORS TO FIX THE REMUNERATION.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATIONS, THE FOLLOWING RESOLUTION AS ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 139, Section 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the recommendations of the Audit

Committee and approval by the Board of Directors, M/s. Anila A. Masand & Co., Chartered Accountants (Membership No. 037245) (FRN No.-100412W,,), be and are hereby appointed as Statutory Auditors of the Company for a term of five years to hold office from the conclusion of 12th Annual General Meeting till the conclusion of 17th Annual General Meeting.

"RESOLVED FURTHER THAT the Board of Directors be authorized to fix the remuneration for the Statutory Auditors in consultation with the Audit Committee and the Statutory Auditors.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to settle any question, difficulty or doubt, that may arise and to do all such acts, deeds and things as may be necessary, proper or expedient for the purpose of giving effect to this resolution

Special Business:

4. Regularization of Mr. Ajit Naik (DIN: 07157860) as Non-Executive, Independent Director 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 149, 150, 152 and Schedule IV of the Companies Act, 2013, read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and in accordance with Regulations 16, 17 and 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and the Articles of Association of the Company, the appointment of Mr. Ajit Naik (DIN: 07157860), who was appointed as an Additional Director (Non-Executive, Independent) of the Company by the Board of Directors at its meeting held on 24th June, 2025 and who holds office up to the conclusion of this Annual General Meeting, be and is hereby approved, and that he be and is hereby appointed as a Non-Executive, Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five (5) consecutive years with effect from 24th June, 2025."

"RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or the Company Secretary and/or the Chief Financial Officer of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

5. Re-appointment of Nutan Jha (Din: 08848553) as an Independent Director of the Company for a second term of five consecutive years.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 (the 'Act'), read with the Rules made thereunder and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') (including any statutory

modification(s) or re-enactment thereof for the time being in force), Nutan Jha (Din: 08848553), who was appointed as an Independent Director of the Company for a term of five years up to 24th August 2025 and is eligible for being re-appointed as an Independent Director, who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act proposing her candidature for the office of a director, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, for a second term of five consecutive years, i.e. 23rd August 2025 to 22nd August 2030.

“RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions of the Act read with the Rules made thereunder and Regulation 17(6) of the SEBI Listing Regulations, Pradip Shah, be paid such fees and remuneration and profit-related commission as the Board may approve from time to time and subject to such limits prescribed from time to time.”

“RESOLVED FURTHER THAT the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and execute all such documents, instruments and writings as may be required to give effect to this resolution.”

6. To appoint M/s Jaymin Modi & Co., firm of company secretaries in practice as secretarial auditors for a term of upto 5 (five) consecutive years, fix their remuneration.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, if any and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and subject to receipt of such other approvals, consents and permissions as may be required, M/s Jaymin Modi & Co., Firm of Company Secretaries in Practice be and are hereby appointed as Secretarial Auditors of the Company for a term of upto 5 (Five) consecutive years, to hold office from the conclusion of this Annual General Meeting (‘AGM’) till the conclusion of the AGM of the Company to be held in the Year 2030, at a remuneration to be fixed by the Board of Directors of the Company or any Committee of the Board of Directors (‘the Board’).

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto.”

7. To approve Material Related Party Transaction(s) with Related Parties.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”), read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), the Indian Accounting Standard (Ind AS) 24 on Related Party Disclosures, and the Company’s Policy on Related Party Transactions, and based on the prior approval of the Audit Committee and the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as “the Board”, which term shall include any Committee thereof) to enter into, continue, and/or carry out existing or further contracts/arrangements/transactions (whether by way of modification, renewal or fresh agreements) with related parties, as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of SEBI LODR, during the financial year 2025-26, for such value and on such terms and conditions as detailed in the Explanatory Statement annexed to the Notice, provided that all such transactions shall be: (a) in the ordinary course of business of the Company; and (b) on an arm’s length basis.”

Sr. No.	Name of Related Party	Nature of Related Party Transaction	Estimated transaction for FY 2025-2026 Amount in Crore
1	Phataka Films LLP (JV)	Loan/advance/ Project Advance	-
2	Sumukha Bodhitree Entertainment Pvt Ltd	Loan/advance/ Project Advance	-
3	Vasudhara Media Venture Pvt. Ltd.	Loan/advance/ Project Advance	2.00
4	Dharmaveer Media City Pvt. Ltd.	Loan/advance/ Project Advance	-
5	Gurudev Bhalla Screens LLP	Loan/advance/ Project Advance	-
6	MJ Creative Studios Pvt. Ltd	Loan/advance/ Project Advance	0.20
7	Samidha Khalid Ventures Pvt. Ltd	Loan/advance/ Project Advance	0.01
8	Maa Shanti Motion Pictures Pvt. Ltd.	Loan/advance/ Project Advance	0.01

RESOLVED FURTHER THAT the any Director and/or, Company Secretary or Chief Executive Officer or Chief Financial Officer of the Company be and is hereby severally authorized to do and perform or cause to be done all such acts, deeds, matters and things, as may be required or deemed necessary or incidental thereto, including to determine the manner and method of sale, transfer, disposal and to settle and finalize all issues that may arise in this regard, without further referring to the Shareholders of the Company, including without limitation, negotiating, finalizing and executing necessary agreements (including such representations, warranties, indemnities and covenants as may be customary in such transactions), deed of conveyance, deed of assignment, schemes, and subsequent modifications thereto and such other documents as may

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be necessary or expedient in its own discretion and in the interest of the Company, including without limitation, to settle any questions, difficulties, doubts that may arise in this regard, as it may in its absolute discretion deem fit, and to delegate all or any of the powers or authorities herein conferred to any Director(s) or other official(s) of the Company, to any committee of the Board or to engage any advisor, consultant, agent or intermediary, as may be deemed necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolutions are hereby approved, ratified and confirmed in all respects.

For and behalf of Bodhi Tree Multimedia Limited

sd/-

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05th September 2025

Place: Mumbai

Registered Address: -

507, Reliable Business Centre,

Jogeshwari (West), Mumbai,

Maharashtra, India, 400102

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DIG DEEPER... AT YOUR OWN RISK!



NOTES:

1. In continuation of Ministry's General Circular No. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 22/2020 dated June 15, 2020, 33/2020 dated September 28, 2020, 39/2020 dated December 31, 2020, 10/2021 dated June 23, 2021, 20/2021 dated December 8, 2021, 3/2022 dated May 5, 2022, 11/2022 dated December 28, 2022 and 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 respectively (collectively referred to as "MCA Circulars") allowed, inter-alia, conduct of AGMs through Video Conferencing/Other Audio-Visual Means ("VC/ AOVM") facility on or before 30th September, 2025 in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated 5th January 2023 ("SEBI Circular") has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). In compliance with these Circulars, provisions of the Act and the Listing Regulations, the Annual General Meeting of the Company ("AGM") is being held through VC/OAVM without the physical presence of the Members at a common venue. The registered office of the Company shall be deemed to be the venue for the AGM.
2. In terms of the MCA Circulars, physical attendance of members has been dispensed with and, therefore, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by members under Section 105 of the Act will not be available for the AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the members may be appointed for the purpose of voting through remote e-Voting through Board Resolution/Power of Attorney/Authority Letter, etc., for participation in the AGM through VC/OAVM facility and e-Voting during the AGM and since the AGM is being held through VC/OAVM facility, the Route Map is not annexed in this Notice.
3. 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 for 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 Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. Participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013 ("the Act").
5. Details of the Director seeking re-appointment is provided in this Notice.
6. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC. Corporate Members intending to authorize their representatives to attend the AGM pursuant to Section 113 of the Act, are requested to send to the Company, a certified copy of the relevant Board Resolution together with the respective specimen signatures of those representative(s) authorised under the said resolution to attend and vote on their behalf at the meeting.
7. In compliance with the provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force) and various MCA Circulars, the Company is pleased to provide its Members with the e-Voting facility to exercise their right to vote on the proposed resolutions electronically. For this purpose, the Company has appointed Cs Jaymin Piyushbhai Modi proprietor of M/s. Jaymin Modi & Co., as the Scrutinizer for conducting the e-Voting process in a fair and transparent manner.
8. 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 Act.
9. The Company has engaged National Securities Depository Limited ("NSDL") as the agency to provide the e-Voting facility and the instructions for e-Voting are provided as part of this Notice.
10. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the Cut-Off Date i.e., Tuesday 23rd September 2025.
11. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed Companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received transmission or transposition and relodged transfer of securities. Further SEBI vide Circular No. SEBI/HO/MIRSD/RTAMB/CIR/P/2020/236 dated December 2, 2020 had fixed March 31, 2021 as the cut-off date for re-lodgment of transfer deeds and the shares that are re-lodged for transfer shall be issued only in demat mode. In view of this and to eliminate all risks associated to physical shares and for ease of portfolio management. Member's holding shares in physical form are requested to consider converting their holding to dematerialized form. Members can contact the Company or the Company's Registrar and Transfer Agent for assistance in this regard.
12. Members who are holding shares in identical order or names in more than one folio are requested to write to the company to enable the company to consolidate their holdings in one folio.
13. The Register of Members and Share Transfer Register in respect of equity shares of the Company will remain closed from Wednesday, 24th September 2025 to Tuesday 30th September 2025 (both days inclusive).
14. In furtherance of Green Initiative in Corporate Governance by Ministry of Corporate Affairs, the Shareholders are requested to register their email id with the Company or with the Registrar and Transfer Agent (RTA).
15. Members are requested to intimate changes, if any pertaining to their name, postal address, email address, telephone/mobile number, Permanent Account Number (PAN), mandates, nominations, power of attorney, etc. to their DP's if the shares are held in electronic Form and to RTA if the shares are held in physical form.

16. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form are advised to file nomination in the prescribed Form SH-13 with the Company's share transfer agent. In respect of shares held in electronic/demat form, the members may please contact their respective depository participant.
17. Members may please note that SEBI has made Permanent Account Number (PAN) as the sole identification number for all participants transacting in the securities market, irrespective of the amount of such transactions.
18. If the shares are held in electronic form, then change of address and change in the Bank Account etc. should be furnished to their respective Depository Participants.
19. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, will be available for inspection in electronic form without any fee by the Members seeking to inspect such documents can send an email to info@bodhitreemultimedia.com.
20. Instructions for Members for Remote E-Voting and Joining General Meeting Are as Under:

The remote e-voting period commences on Friday, 26th September, 2025 (9:00 a.m. IST) and ends on Monday 29th September, 2025 (5:00 p.m. IST). During this period members of the Company, holding shares as on the cut-off date of Tuesday 23rd September 2025, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 

Individual Shareholders holding securities in demat mode with CDSL	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 users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 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 & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, 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 CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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. The system will authenticate the user by sending OTP on registered Mobile & 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) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & 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. NSDL and CDSL.

Login type	Helpdesk details
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.com or call at 022 - 4886 7000
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 22 55 33



B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.
How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.**How to cast your vote electronically and join General Meeting on NSDL e-Voting system?**

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed. .
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to info@csjmco.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Sagar S. Gudhate at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 info@bodhitreemultimedia.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to info@bodhitreemultimedia.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be 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 in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. 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.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@bodhitreemultimedia.com at least seven (7) days in advance before the start of the Annual General meeting. The same will be replied by the company suitably.
6. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good internet speed.
7. Members who would like to express their views/ask questions during the meeting may register themselves as a speaker and send request from their registered e-mail address mentioning their name, demat account number/folio number, e-mail id, mobile number at info@bodhitreemultimedia.com at least seven (7) days in advance before the start of the meeting. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

For and behalf of Bodhi Tree Multimedia Limited**sd/-****Mautik Ajit Tolia****Chairman and Managing Director****DIN 06586383****Date: 05th September 2025****Place: Mumbai****Registered Address: -****507, Reliable Business Centre,****Jogeshwari (West), Mumbai,****Maharashtra, India, 40010**

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013**ITEM NO. 3**

This Explanatory Statement is in terms of Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), though statutorily not required in terms of Section 102 of the Act.

After evaluating and considering various factors such as industry experience, competency of the audit team, efficiency in conduct of audit, independence, etc., the Board of Directors of the Company ('Board') has, based on the recommendation of the Audit Committee, proposed the appointment of M/s Anila Masand & Co., as the Statutory Auditors of the Company, for the term of five years from the conclusion of 12th AGM till the conclusion of 17th AGM of the Company to be held in the year 2030, at a remuneration as may be mutually agreed between the Board and the Statutory Auditors.

M/s Anila Masand & Co. have consented to their appointment as the Statutory Auditors and have confirmed that the appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act and that they are not disqualified to be appointed as the Statutory Auditors in terms of the provisions of Section 139 and 141 of the Act and the Rules framed thereunder.

The Board, in consultation with the Audit Committee, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Statutory Auditors.

None of the Directors, Key Managerial Personnel or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the Resolution at Item No. 3 of the accompanying Notice.

Based on the recommendation of the Audit Committee, the Board recommends the Ordinary Resolution set forth at Item No.3 of the Notice for approval of the Members.

Item Number 4

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company ("Board") at its meeting held on 24th June 2025 had appointed Mr. Ajit Naik (DIN: 07157860) as Additional Directors (Non-Executive, Independent) of the Company for a first term of three (5) years effective from 24th June 2025, not liable to retire by rotation, subject to approval of the shareholders of the Company.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations.

The Company has received from Mr. Ajit Naik (DIN: 07157860);

(i) consents in writing to act as Directors in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014,

(ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that they are not disqualified under Section 164(2) of the Act and

(iii) a declaration to the effect that they meet the criteria of independence as provided in Section 149(6) of the Act and under SEBI Listing Regulations. They do not hold any equity shares of the Company.

The brief profile of Mr. Ajit Naik (DIN: 07157860) in terms of the Regulation 36 (3) of the SEBI Listing Regulations, 2015 and the Secretarial Standard on General Meeting (SS-2) issued by the Institute of Company Secretaries of India along with detailed Statement as per the requirement of the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 have been annexed to this Notice as "**Annexure A**".

The Board of Directors therefore recommends the resolution as set out in Item Number 4 of the Notice for approval of members of the Company by way of Special Resolution.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the said resolution.

Item Number 5

The members at their annual general meeting appointed Nutan Jha (Din: 08848553) as an Independent Director of the Company for first term of five consecutive years from 23rd August 2025 to 22nd August 2030, pursuant to the provisions of Companies Act, 2013 ('the Act') and SEBI Listing Regulations.

The Board on the recommendation of Nomination and Remuneration Committee (NRC), after taking into account the performance evaluation report of Nutan Jha during her first term of 5 (Five) years and considering her knowledge, acumen, expertise, substantial contribution and time commitment, at its meeting held on 23rd August 2025 have re-appointed him as for a second term of 5 years from 23rd August 2025 to 22nd August 2030.

The NRC has considered her diverse skills, leadership traits, expertise in financial and investment management, and vast business experience, among others, as some of the capabilities required for this role. In accordance with the provisions of Section 149(10) of the Act and Regulation 25(2A) of SEBI Listing Regulations, re-appointment of Independent Director will be subject to the approval of Members by way of a special resolution.

Nutan Jha is not disqualified from being appointed as a director in terms of Section 164 of the Companies Act, 2013 ("the Act"). He has confirmed that he is not debarred from holding the office of director by virtue of any order from SEBI or any such authority and has given her consent to act as Director of the Company.

The Company has also received declaration from Nutan Jha that he meets the criteria of independence as prescribed, both, under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. In the opinion of the Board, Pradip Shah fulfils the conditions for re-appointment as an Independent Director as specified in the Act and the SEBI Listing Regulations and is independent of Management.

In connection with the above, a notice in writing in the prescribed manner as required by section 160 of the Act and Rules made thereunder, has been received by the Company, regarding candidature of Nutan Jha for the office of the director.

Additional information on directors recommended for appointment/reappointment as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 issued by the Institute of Company Secretaries of India, have been annexed to this Notice as “Annexure A”.

The Board of Directors therefore recommends the resolution as set out in Item Number 5 of the Notice for approval of members of the Company by way of Special Resolution.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the said resolution.

Item Number 6

Pursuant to the amended provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations') vide SEBI Notification dated December 12, 2024 and provisions of Section 204 of the Companies Act, 2013 ('Act') and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Nomination and Remuneration Committee and the Board of Directors at their respective meetings held on 04th September 2025 have approved and recommended the appointment of M/s Jaymin Modi & Co., as Secretarial Auditors of the Company for a term of upto 5(Five) consecutive years to hold office from the conclusion of this Annual General Meeting ('AGM') till the conclusion of the AGM of the Company to be held in the Year 2030 on following terms and conditions:

- a. **Term of appointment:** Upto 5(Five) consecutive years from the conclusion of this AGM till the conclusion of the AGM of the Company to be held in the Year 2030.
- b. **Proposed Fees:** Any amount mutually agreed between Board and Secretarial auditor from time to time the proposed fees will be based on knowledge, expertise, industry experience, time and efforts required to be put in by them, which is in line with the industry benchmark.
- c. **Basis of recommendations:** The recommendations are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI LODR Regulations with regard to the full time partners, secretarial audit, experience of the firm, capability, independent assessment, audit experience and also based on the evaluation of the quality of audit work done by them in the past.
- d. **Credentials:** M/s Jaymin Modi & Co., Firm of Company Secretaries in Practice ('Secretarial Audit Firm'), The firm is registered with the Institute of Company Secretaries of India and has an experience of more than 5 years in providing various corporate law services. The Firm also holds a valid Peer Review Certificate. M/s Jaymin Modi & Co. have given their consent to act as Secretarial Auditors of the Company and confirmed that their aforesaid appointment (if made) would be within the prescribed limits under the Act & Rules made thereunder and SEBI LODR Regulations. They have also confirmed that they are not disqualified to be appointed as Secretarial Auditors in terms of provisions of the Act & Rules made thereunder and SEBI LODR Regulations.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution except to the extent of their shareholding, if any, in the Company. The Board of Directors of the Company

recommends the resolution set out at Item Number 6 for approval of the Members as an Ordinary Resolution.

Item Number 7

The provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 ("SEBI Listing Regulations"), effective April 1, 2022, mandates prior approval of the shareholders by means of Shareholders Resolution for all material related party transactions and subsequent material modifications, even if, such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceeds the limits as mentioned below:

- (i) Sale, purchase or supply of any goods or material, directly or through appointment of agent, amounting to ten percent or more of the turnover of the company;
- (ii) Selling or otherwise disposing of or buying property of any kind, directly or through appointment of agent, amounting to ten percent or more of net worth of the company;
- (iii) Leasing of property any kind amounting to ten per cent or more of the turnover of the company;
- (iv) Availing or rendering of any services, directly or through appointment of agent, amounting to ten percent or more of the turnover of the company.

Details of the proposed transactions with related parties of the Company are as follows:

Sr. No.	Name of Related Party	Nature of Related Party Transaction	Estimated transaction for FY 2025-2026 Amount in Crore
1	Phataka Films LLP (JV)	Loan/advance/ Project Advance	-
2	Sumukha Bodhitree Entertainment Pvt Ltd	Loan/advance/ Project Advance	-
3	Vasudhara Media Venture Pvt. Ltd.	Loan/advance/ Project Advance	2.00
4	Dharmaveer Media City Pvt. Ltd.	Loan/advance/ Project Advance	-
5	Gurudev Bhalla Screens LLP	Loan/advance/ Project Advance	-
6	MJ Creative Studios Pvt. Ltd	Loan/advance/ Project Advance	0.20
7	Samidha Khalid Ventures Pvt.Ltd	Loan/advance/ Project Advance	0.01
8.	Maa Shanti Motions Pictures Pvt Ltd	Loan/advance/ Project Advance	0.01

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In terms of Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, exceed ₹1,000 crore or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower.

In view of the above, the Company proposes to obtain prior approval of the shareholders for granting authority to the Board of the Company (which shall be deemed to include any Committee(s) constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to carryout/ continue with such arrangements and transactions as specified in the resolution or as mentioned above (whether individually or taken together or series of transactions or otherwise) with related parties, whether by way of renewal(s) or extension(s) or modification(s) of earlier arrangements/ transactions or as fresh and independent transaction(s) or otherwise notwithstanding the fact that all such transactions entered into during the financial year 2025-2026, whether individually or in aggregate

Annexure - A

Name of Director	Mautik Ajit Tolia	Nutanjha	Ajit Naik
Director Identification Number (DIN)	06586383	08848553	07157860
Date of birth	07/08/1978	29/09/1965	18/03/1972
Age	47 Years	59 Years	53 Years
Nationality	Indian	Indian	Indian
Qualifications	BA in Economics, Mumbai MA in Media Communication Studies, UK Msc Econ – International Politics, UK PLAM (Program on Leading And Managing), IIM Kolkata	Graduate	Graduate
Date of first Appointment on the Board	04/07/2013	25/08/2020	24/06/2025
Nature of his/her expertise in specific functional areas;	He has more than 20 years of vast and varied experience in media and entertainment sector	She possesses a Bachelor of Arts (Honours) degree from the University of Delhi and has been affiliated with the company since August 2020. She has extensive experience in the field of sports and event management for over 28 years.	Mr. Ajit Naik is a seasoned professional with over 25 years of experience in customer life cycle management, business strategy, and financial planning. He also consults with SMEs and NGOs, guiding them in building customer-centric, sustainable operations.
Relationships between Directors inter-se	No Inter-se Relationship between Directors	No Inter-se Relationship between Directors	No Inter-se Relationship between Directors
List of the directorships held in other listed companies	5 companies	NIL	6 Companies
Number of board Meetings attended during the year	7	7	NIL
Number of Shares held in the Company as on March 31, 2025	4,39,96,739	NIL	NIL

DIRECTORS' REPORT

The Board of Directors are pleased to present the Company's Thirteenth Annual Report and the Company's audited financial statements (consolidated and standalone) for the financial year ended 31st March, 2025.

1. OPERATING RESULTS

The operating results of the Company for the year ended 31st March, 2025 are as follows:

(Rupees In Lakh)

	Year ended 31st March, 2025 (Standalone)	Year ended 31st March, 2024 (Standalone)	Year ended 31st March, 2025 (Consolidated)	Year ended 31st March, 2024 (Consolidated)
Revenue from Operations	6,516.15	3736.62	8,976.11	6409.32
Profit before tax from continuing operations	756.30	454.77	731.02	508.72
Tax Expenses (Including Deferred Tax)	(230.69)	(275.14)	(238.94)	(154.24)
Profit after Tax	525.62	317.20	492.09	354.41
Total Comprehensive Income for the year	525.62	317.20	492.09	354.41

2. TRANSFER TO RESERVES

There are no transfers to any specific reserves during the year.

3. THE STATE OF THE COMPANY'S AFFAIRS

During the year under review, your company achieved total revenue from operations of 6,516.15 Lakh (previous year 3736.62 Lakh). The profit after tax (including other comprehensive income) is at 525.62 Lakh (previous year 317.20 Lakh).

4. SHARE CAPITAL

Authorised Share Capital: The Authorised Share Capital of the Company is Rs. 18,50,00,000 divided in to 18,50,00,000 Equity Shares of Re. 1/- each.

Issued Subscribed and Paid-up Share Capital: The Issued Subscribed and Paid up Share Capital of the Company is Rs. 12,49,60,000 divided in to 12,49,60,000 Equity Shares of Re. 1/- each.

5. FURTHER ISSUE OF CAPITAL

The Right Issue Committee in their meeting held on 19.05.2025 has approved the issue of fully paid up equity shares of face value of Rs. 01/- each of the Company on rights basis to eligible equity shareholders of the Company as on the record date i.e., 24.03.2025, of an Issue size of upto Rs. 4,443.02 Lakhs (Rupees Four Thousand Four Hundred Forty-Three Lakhs and Two Hundred Paise Only).

The Right Issue Committee in its meeting held on 19.05.2025 has approved the allotment of 5,55,37,777 Rights Equity Shares fully paid up at an issue price of Rs. 8.00 per Rights Equity Share to the eligible allottees in the Issue.

As on date the issued, subscribed and paid-up share capital 18,04,97,777 divided into 18,04,97,777 Equity shares of Rs. 01/- each.

6. DIVIDEND

During the Financial Year 2024-25, the Board of Directors has not recommended any dividend in view of inadequate profit.

7. CASH FLOW AND CONSOLIDATED FINANCIAL STATEMENTS

As required under Regulation 34 of the Listing Regulations, a Cash Flow Statement and consolidated Financial Statement is part of the Annual Report.

8. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY;

There is no change in the nature of business of the Company.

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND.

There was no transfer during the year to the Investor Education and Protection Fund in terms of Section 125 of the Companies Act, 2013.

10. CONSERVATION OF ENERGY-TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE ETC.

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished as **Annexure A** to Directors' Report.

11. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY.

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed also discussed at the meetings of the Risk Management Committee and the Board of Directors of the Company. The Company has constituted Risk Management Committee and its risk management policy is available on the website of the Company <https://www.bodhitreemultimedia.com/investors.html>

12. INTERNAL CONTROL SYSTEM

The Company's internal controls system has been established on values of integrity and operational excellence and it supports the vision of the Company "To be the most sustainable and competitive Company in our industry". The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. These are routinely tested and certified by Statutory as well as Internal Auditors and their significant audit observations and follow up actions thereon are reported to the Audit Committee.

13. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The provisions of Section 135 of the Companies Act relating to Corporate Social Responsibility are not applicable as the Company is having Net worth less than rupees Five Hundred Crore, Turnover less than rupees One Thousand Crore and Net Profit less than rupees Five Crore.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in notes 5 and 6 of the standalone financial statements. Also, Company has not given any guarantee during the year under review.

15. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All the related party transactions are entered on arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel etc. which may have potential conflict with the interest of the Company at large or which warrants the approval of the shareholders. The transactions are being reported in Form AOC-2 i.e. **Annexure B** in terms of Section 134 of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014. However, the details of the transactions with Related Party are provided in the Company's financial statements (note 31) in accordance with the Accounting Standards.

All Related Party Transactions are presented to the Audit Committee and the Board. Omnibus approval is obtained for the transactions which are foreseen and repetitive in nature. A statement of all related party transactions is presented before the Audit Committee on a quarterly basis, specifying the nature, value and terms and conditions of the transactions.

The Related Party Transactions Policy as approved by the Board is uploaded on the Company's website at <https://www.bodhitreemultimedia.com/investors.html>

16. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. All employees (permanent, contractual, temporary, trainees) are covered under the said policy. The Company has complied with

provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which redresses complaints received on sexual harassment. During the financial year under review, the Company has not received any complaints of sexual harassment from any of the women employees of the Company.

17. ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of Companies Act, 2013 following is the link for Annual Return 2024-2025. <https://www.bodhitreemultimedia.com/investors.html>

18. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

During the financial year, the Board met Seven times on 3rd March, 2024, 30th May, 2024, 14th August 2024, 05th September 2024, 14th November 2024, 14th February 2025, and 20th March 2025.

19. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm:

- That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure.
- That the selected accounting policies were applied consistently and the directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on 31st March, 2025, and that of the profit of the Company for the year ended on that date.
- That 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.
- That the annual accounts have been prepared on a going concern basis.
- The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

21. PARTICULARS OF EMPLOYEES AND REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given as Annexure C to this report. In terms of provisions of Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of employees drawing remuneration in excess

of the limits set out in the said Rules, if any, forms part of the Report. The Nomination and Remuneration Committee of the Company has affirmed at its meeting held on 20th March, 2025 that the remuneration is as per the remuneration policy of the Company.

The policy is available on the Company's website <https://www.bodhitreemultimedia.com/investors.html>

22. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year the following changes have taken place in the Board of Directors of the Company:

- Mrs. Uma Krishnan (DIN: 08824361) resigned as Non-Executive, Independent Director with effect from 20/03/2025;
- Mr. Sailesh Madhav Pethe (DIN: 03320087) was appointed as Additional Director Designated as Independent Director by the Board on 20/03/2025;
- Mr. Sailesh Madhav Pethe (DIN: 03320087) resigned as Additional Non-Executive, Independent Director with effect from 24/06/2025;
- Mr. Ajit Naik (DIN: 07157860) was appointed as Additional Director Designated as Independent Director by the Board on 24/06/2025;

23. ATTRIBUTES, QUALIFICATIONS & INDEPENDENCE OF DIRECTORS, THEIR APPOINTMENT AND REMUNERATION

The Nomination & Remuneration Committee of Directors have approved a Policy <https://www.bodhitreemultimedia.com/investors.html> for Selection, Appointment and Remuneration of Directors which inter-alia requires that composition and remuneration is reasonable and sufficient to attract, retain and motivate Directors, KMP and senior management employees and the Directors appointed shall be of high integrity with relevant expertise and experience so as to have diverse Board and the Policy also lays down the positive attributes/ criteria while recommending the candidature for the appointment as Director

24. DECLARATION OF INDEPENDENT DIRECTORS

The Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant SEBI Listing Regulations.

25. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The familiarisation program aims to provide Independent Directors with the pharmaceutical industry scenario, the socio-economic environment in which the Company operates, the business model, the operational and financial performance of the Company, significant developments so as to enable them to take well informed decisions in a timely manner. The familiarisation program also seeks to update the Directors on the roles, responsibilities, rights and duties under the Act and other statutes. The policy on Company's familiarisation program for Independent Directors is posted on Company's website at <https://www.bodhitreemultimedia.com/investors.html>

26. STATUTORY AUDITORS

M/s SARA & Associates, Chartered Accountants, (Firm Registration No.

120927W), Mumbai, was appointed as Statutory Auditor of the Company at the 7th Annual General Meeting held on 15th September 2020, for a term of five years till the conclusion of the 12th AGM to be held in the year 2025.

27. INTERNAL AUDITORS

On recommendation of Audit Committee, the Board of Directors of the Company at its meeting held on 20th April 2024 has appointed M/s S Khasgiwala & Co Chartered Accountants, as internal auditors for financial year 2024-25.

28. SECRETARIAL AUDITORS

On recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held on 20th August 2024 have appointed M/s. Jaymin Modi & Co., Company Secretaries, as Secretarial Auditors of the Company to carry out the Secretarial Audit for the Financial Year 2024-25 and to issue Secretarial Audit Report as per the prescribed format under rules in terms of Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Further, the Secretarial Audit issued by M/s. Jaymin Modi & Co., Company Secretaries for the financial year 2024-2025 is annexed herewith and forms part of this report as **Annexure D**. Secretarial Audit Report is not applicable to the Subsidiary, not being a material subsidiary.

29. COST RECORDS AND COST AUDIT

The provision of the Companies (Cost Records and Audit) Rules, 2014 is not applicable to the Company. Maintenance of cost records as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 was not applicable for the business activities carried out by the Company for the FY 2024-2025. Accordingly, such accounts and records are not made and maintained by the Company for the said period.

30. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

The Statutory Auditor and Internal Auditor have not given any Qualification, Reservation, Adverse remark or disclaimer in their report for the financial Year ended on 31st March 2025.

The Observation made by Statutory Auditor and Internal Auditor are self-explanatory and have been dealt with an Independent Auditor's report and its Annexure forming part of this Annual Report and hence do not require any further clarification.

The Observation/remarks of Secretarial Auditor and comment of Board of Director are as under.

Secretarial Auditor Observation/remark	Board Reply
Some of the Intimations under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay	Wherever there is filing of ROC e-forms the company has paid the requisite additional fees.

31. CORPORATE GOVERNANCE

The Company is committed towards maintaining the highest standards of Corporate Governance and adhering to the Corporate Governance requirements as set out by Securities and Exchange Board of India. The Report on Corporate Governance as stipulated under regulation 34 (3) and Part C of schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of the Annual Report. The Certificate from the practicing Company Secretary confirming compliance with the conditions of Corporate Governance as stipulated under regulation 34 (3) and Part E of schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also published in this Annual Report as **Annexure E**.

32. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management's Discussion and Analysis Report for the year under review, as stipulated under regulation 34 (3) and Part B of schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed to this Annual Report as **Annexure F**.

33. SUBSIDIARY, JOINT VENTURES AND ASSOCIATE COMPANIES

Vasudhara Media Ventures Private Limited is a wholly owned subsidiary of the Company and Dharmaveer Media City Private Limited, Maa Shanti Motion Pictures Pvt. Ltd., Samidha Khalid Ventures Pvt. Ltd. and MJ Creative studio Private Limited is the subsidiary of the Company. Phataka Films LLP, Guroudev Bhalla Screens LLP is the joint venture of the Company. The Consolidated Financial Statements of your Company form part of this Annual Report. Annual Report of your Company does not contain the Financial Statements of its Subsidiary.

The Audited Annual Accounts and related information of the Company's Subsidiary will be made available upon request. These documents will be available for inspection during all days except Saturdays, Sundays and public holidays from 10.00 a.m. to 4 p.m. at the Company's Registered Office.

34. VIGIL MECHANISM

The Company has established a vigil mechanism policy to oversee the genuine concerns expressed by the employees and other Directors. The Company has also provided adequate safeguards against victimisation of employees and Directors who express their concerns. The Vigil Mechanism Policy is available at the website of the Company.

35. REPORTING OF FRAUD BY AUDITORS

During the year under review, the Internal Auditors, Statutory Auditors and Secretarial Auditor 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 needs to be mentioned in this Report.

36. PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations, your Company has devised a policy containing criteria for evaluating the performance of the Executive, Non-Executive and Independent Non-Executive Directors, Key Managerial Personnel, Board and its Committees based on the recommendation of the Nomination

& Remuneration Committee. Feedback was sought by way of a structured questionnaire covering various aspects of the Board's functioning, such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations, and governance. The manner in which the evaluation has been carried out is explained in the Corporate Governance Report, forming part of this Annual Report.

The Board of Directors of your Company expressed satisfaction about the transparency in terms of disclosures, maintaining higher governance standards and updating the Independent Directors on key topics impacting the Company.

37. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

38. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

39. COMMITTEES OF THE BOARD

In accordance with the Companies Act, 2013, the Board has formed a Risk Management Committee. There are currently seven Committees of the Board, as follows:

• Audit Committee: • Nomination and Remuneration Committee: • Stakeholders' Relationship Committee. Details of all the Committees along with their charters, composition and meetings held during the year, are provided in the "Report on Corporate Governance", a part of this Annual Report.

40. OTHER DISCLOSURES

The Company does not have any Employees Stock Option Scheme in force and hence particulars are not furnished, as the same are not applicable. No proceedings against the Company is initiated or pending under the Insolvency and Bankruptcy Code, 2016. The details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof – Not Applicable.

41. POLICIES

The Company seeks to promote highest levels of ethical standards in the normal business transactions guided by the value system. The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandates formulation of certain policies for listed companies. The Policies are reviewed periodically by the Board and are updated based on the need and compliance as per the applicable laws and rules and as amended from time to time. The policies are available on the website of the Company at <https://www.bodhitreemultimedia.com/investors.html>.

42. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

Your Directors hereby confirm that the Company has complied with the necessary provisions of the revised Secretarial Standard 1 and Secretarial Standard 2 to the extent applicable to the Company.

43. ENHANCING SHAREHOLDER VALUE

Your company firmly believes that its success, the marketplace and a good reputation are among the primary determinants of value to the shareholder. The organisational vision is founded on the principles of good governance and delivering leading-edge products backed with dependable after sales services. Following the vision your Company is committed to creating and maximising long-term value for shareholders.

44. CAUTIONARY STATEMENT

Statements in the Board's Report and the Management Discussion & Analysis describing the Company's objectives, expectations or forecasts may be forward looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those

expressed in the statement. Important factors that could influence the Company's operation include global and domestic demand and supply conditions affecting selling prices of raw materials, finished goods, input availability and prices, changes in government regulations, tax laws, economic developments within and outside the country and various other factors.

45. ACKNOWLEDGEMENTS

Your Directors take this opportunity to express their sincere appreciation and gratitude for the continued co-operation extended by shareholders, employees, customers, banks, suppliers and other business associates.

For and behalf of Bodhi Tree Multimedia Limited

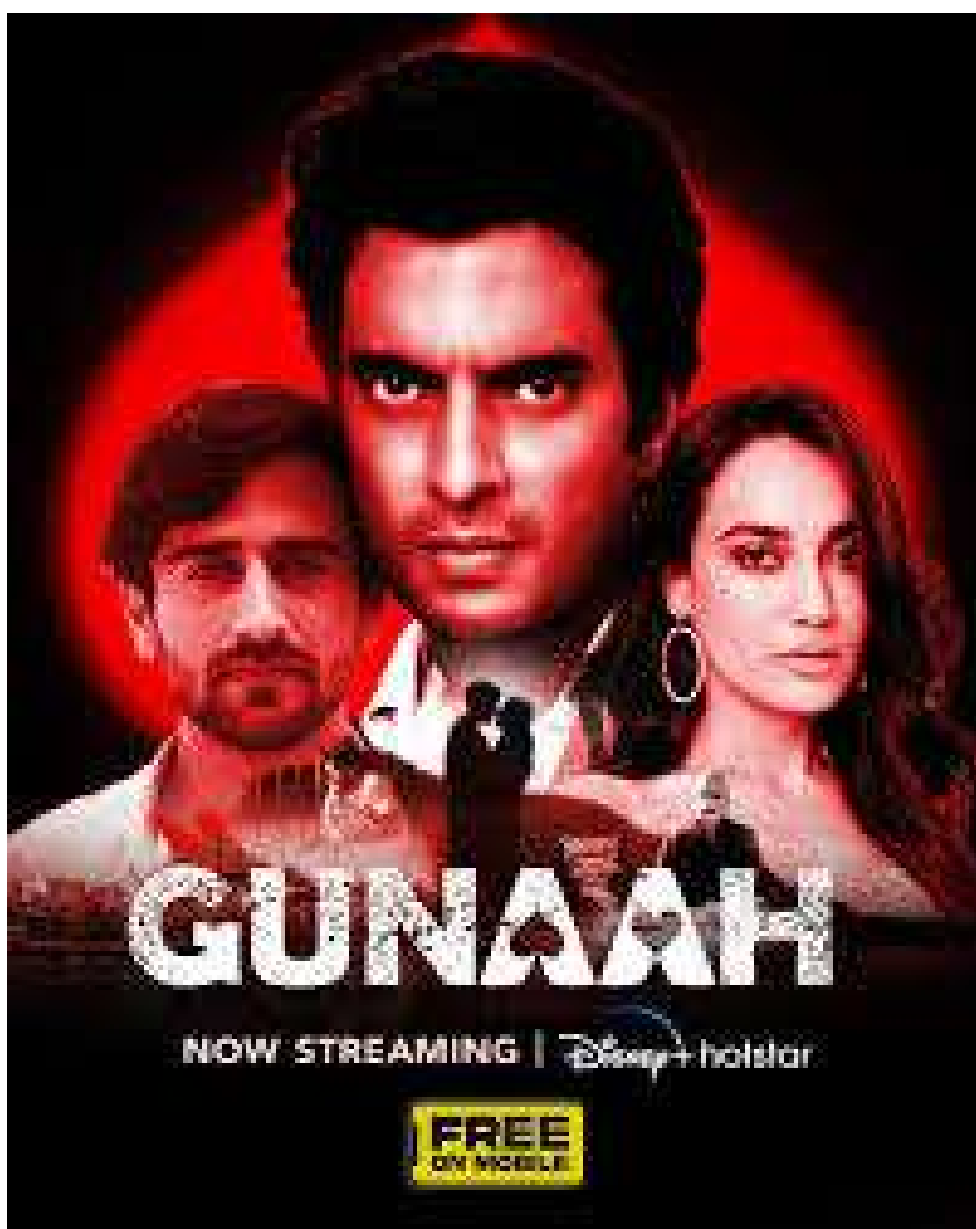
Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2025

Place: Mumbai



ANNEXURE A TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

Information pursuant to the Companies (Accounts) Rules, 2014

(A) Conservation of Energy

- i) The steps taken or impact on conservation of energy: NIL
- ii) The steps taken by the company for utilizing alternate sources of energy: NIL
- iii) The capital investment on energy conservation equipment's: NIL

(B) Technology Absorption

- i) The efforts made towards technology absorption: NIL
- ii) The benefits derived like product improvement, cost reduction, product development or import substitution:
 - Better economy, reduction in emission & clean operation;
 - Optimum efficiency
- iii) In case of imported technology (imported during the last year reckoned from the beginning of the financial year): NIL
 - The details of technology imported: NIL
 - The year of import: NIL
 - Whether the technology fully absorbed: NIL
 - If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; NIL and
- iv) The expenditure incurred on Research and Development: NIL

(C) 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 are as under:

Total Foreign Exchange Earned: NIL

Total Foreign Exchange Used: NIL

For and behalf of Bodhi Tree Multimedia Limited

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2025

Place: Mumbai



ANNEXURE B TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

FORM NO. AOC – 2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts / arrangements entered into by Bodhi Tree Multimedia Limited with the related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms-length transactions under third proviso thereto.

Details of contracts or arrangements or transactions not at arm's length basis:	
(a) Name(s) of the related party and nature of relationship	Nil
(b) Nature of contracts/arrangements/transactions	
(c) Duration of the contracts / arrangements/transactions	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	
(e) Justification for entering into such contracts or arrangements or transactions	
(f) date(s) of approval by the Board	
(g) Amount paid as advances, if any	
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) Name(s) of the related party and nature of relationship	Mautik Ajit Tolia Director
(b) Nature of contracts/arrangements/transactions	3,600,000
(c) Duration of the contracts/arrangements/transactions	Remuneration
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	26/08/2020
(f) Amount paid as advances, if any	NA

(a) Name(s) of the related party and nature of relationship	Sukesh Devdas Motwani Director
(b) Nature of contracts/arrangements/transactions	3,600,000
(c) Duration of the contracts/arrangements/transactions	Remuneration
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	26/08/2020
(f) Amount paid as advances, if any	NA

(a) Name(s) of the related party and nature of relationship	Mautik Ajit Tolia Director
(b) Nature of contracts/arrangements/transactions	6,298,000
(c) Duration of the contracts/arrangements/transactions	Reimbursement of Exp. / Paid against services
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	26/11/2023
(f) Amount paid as advances, if any	NA

BODHI TREE MULTIMEDIA LIMITED

ANNUAL REPORT 2024-2025

(a) Name(s) of the related party and nature of relationship	Mautik Ajit Tolia Director
(b) Nature of contracts/arrangements/transactions	33,31,000
(c) Duration of the contracts/arrangements/transactions	Loan / advance Taken
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	11/7/2023
(f) Amount paid as advances, if any	NA

(a) Name(s) of the related party and nature of relationship	Vasudhara Media Ventures Pvt Ltd Subsidiaries
(b) Nature of contracts/arrangements/transactions	91,336,563
(c) Duration of the contracts/arrangements/transactions	Loan / advance / Project Advance Given
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	8/11/2023
(f) Amount paid as advances, if any	37,317,709
(g) Amount Receivable	55,191,666

(a) Name(s) of the related party and nature of relationship	MJ Creative Studio Pvt Ltd
(b) Nature of contracts/arrangements/transactions	1,650,000
(c) Duration of the contracts/arrangements/transactions	Loan / advance / Project Advance Given
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	05/09/2024
(f) Amount paid as advances, if any	NA
(g) Amount Receivable	1,650,000

(a) Name(s) of the related party and nature of relationship	Phataka Films LLP Joint venture
(b) Nature of contracts/arrangements/transactions	3,540
(c) Duration of the contracts/arrangements/transactions	Loan / advance / Project Advance Given
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	During the year
(e) Date(s) of approval by the Board, if any:	5/17/2023
(f) Amount paid as advances, if any	NA
(g) Amount Receivable	3,579,522

For and behalf of Bodhi Tree Multimedia Limited

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2025

Place: Mumbai

ANNEXURE C TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

MEDIAN REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

- a. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Name of the directors	Ratio to median remuneration
Executive directors	
Mautik Ajit Tolia	5.07%
Sukesh Devdas Motwani	5.07%
Non-Executive directors	
The company has not paid any remuneration (except sitting fee) to the Non-Executive Directors of the company during the financial year under review (i.e. FY 2024-25)	

- b. The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% increase in remuneration in the financial year
Mautik Ajit Tolia	5.07%
Sukesh Devdas Motwani	5.07%
Ravi Bhavanishankar Bhatt	-
Nirali Shah	-

- c. The percentage increase in the median remuneration of employees in the financial year:
- d. The number of permanent employees on the rolls of Company:
- e. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:
- The annual increase was around 6%
- Increase in the managerial remuneration for the year was 6%
- Affirmation that the remuneration is as per the remuneration policy of the Company: The Nomination and Remuneration Committee of the Company has affirmed at its meeting held on 05th September, 2024 that the remuneration paid is as per the remuneration policy of the Company. The Policy is available on the Company's Website: www.bodhitreemultimedia.com
- f. There are employees drawing salary in excess of 120 Lakhs as stipulated under section 197(12) of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

For and behalf of Bodhi Tree Multimedia Limited

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2025

Place: Mumbai

ANNEXURE D TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to regulation 24A of SEBI (LODR) 2015 and section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Bodhi Tree Multimedia Limited
Registered Address
507, Reliable Business Centre
Jogeshwari (West) Mumbai 400102.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Bodhi Tree Multimedia Limited (hereinafter called "The Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the 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 authorised representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period ended on 31st March, 2025, 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 for the year ended on 31st March, 2025 to the extent applicable to the provisions of:

- I. The Companies Act, 2013 (the Act) and the rules made there under to the extent applicable;
- II. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the Rules made thereunder;
- III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- IV. 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;
- V. 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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

- (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the Company during the period under review;
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not Applicable to the Company during the period under review;
- (f) The Securities and Exchange Board of India (Registrars to and Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; Not Applicable to the Company during the period under review;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; Not Applicable to the Company during the period under review;
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; Not applicable to the Company during the Audit Period; and
- (i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have also examined compliances with the applicable clauses of the following:

- a) Secretarial Standards 1 and 2 issued by the Institute of Company Secretaries of India; and
- b) Listing Agreements entered into by the Company with NSE Limited and BSE Limited.

During the year under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards as mentioned above, except:

Some of the intimations under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay.

I further report that:

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

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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.

I 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.

I further report that during the audit period:

- During the period under review, the Company has issued 5,55,37,777 equity shares of face value ₹1/- each at a premium of ₹7/- per share, aggregating to ₹44,42,99,816/-, through a rights issue to its existing shareholders. The Company complied with the provisions of Section 62(1)(a) of the Companies Act, 2013 and the relevant rules made thereunder. The Board and shareholder approvals were duly obtained, and the Return of Allotment (Form PAS-3) was filed with the Registrar of Companies within the prescribed timeline.
- Mrs. Uma Krishnan, resigned from the post of Non-Executive Independent Director of the Company w.e.f. 20th March, 2025 under review.

- The Company has appointed Mr. Sailesh Madhav Pethe, as an Additional Non-Executive Independent Director of the Company w.e.f. 20th March, 2025 during the financial year under review. Subsequently, Mr. Pethe tendered his resignation from the position of Additional Non-Executive Independent Director with effect from **24th June, 2025**.
- The Company has appointed Mr. Ajit Naik, as a Non-Executive Independent Director of the Company during the financial year under review.

For, JAYMIN MODI & CO.

Company Secretaries

CS Jaymin Modi

Company Secretary

ACS: 44248

COP: 16948

PRC: 2146/2022

UDIN: A044248G001098972

Date: 28.08.2025

Place: Mumbai



ANNEXURE – A TO SECRETARIAL AUDIT REPORT

To,
The Members,
Bodhi Tree Multimedia Limited
Registered Address
507, Reliable Business Centre
Jogeshwari (West) Mumbai 400102.

Our Secretarial Audit Report dated 28th August, 2025 is to be read with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to make an audit report based on the secretarial records produced for our audit.
2. We have followed the audit practices and processes 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 facts are reflected in secretarial records. We believe that the processes and practices we followed 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. We have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events, wherever required.
5. Compliance with the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. This 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, JAYMIN MODI & CO.

Company Secretaries

CS Jaymin Modi

Company Secretary

ACS: 44248

COP: 16948

PRC: 2146/2022

UDIN: A044248G001098972

Date: 28.08.2025

Place: Mumbai



COMPLIANCE WITH THE CODE OF CONDUCT AND ETHICS

In accordance with Regulation 17(5)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Members and Senior Management Personnel of the Company have confirmed compliance with the Code of Business Conduct and Ethics for the financial year ended 31st March, 2025.

For Bodhi Tree Multimedia Limited

Sd/-

Mautik Ajit Tolia

Managing Director

DIN 06586383

CERTIFICATION BY CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

To,

The Board of Directors,

Bodhi Tree Multimedia Limited

507, Reliable Business Centre

Jogeshwari (West)

Mumbai 400102

We, Mautik Ajit Tolia, Managing Director, Sukesh Devdas Motwani, Whole Time Director & Ravi Bhavanishankar Bhatt CFO of the Company, hereby certify that for the financial year, ending 31st March, 2025;

- (a) (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that may be misleading;
- (ii) These statements present a true and fair view of the Company's affairs and are in compliance with current accounting standards, applicable laws and regulations.
- (b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's code of conduct.
- (c) We accept responsibility for establishing and maintaining internal controls for financial reporting. 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 steps taken or proposed to be taken for rectifying these deficiencies.
- (d) We have indicated to the Auditors and the Audit Committee:
- (i) Significant changes, if any, in the internal control over financial reporting during the year.
- (ii) Significant changes, if any, in accounting policies made during the year and that the same have been disclosed in the notes to the financial statements; and
- (iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For Bodhi Tree Multimedia Limited

Sd/-

MAUTIK Ajit Tolia

Managing Director

DIN 06586383

Sd/-

Sukesh Devdas Motwani

Wholetime Director

DIN 06586400

Sd/-

Ravi Bhavanishankar Bhatt

CFO

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with regulation 34(3) of the said Listing Regulations).

To
The Members,
Bodhi Tree Multimedia Limited
507, Reliable Business Centre,
Jogeshwari (West), Mumbai 400102.

I have examined the relevant registers records forms returns and disclosures received from the Directors of Bodhi Tree Multimedia Limited having CIN L22211MH2013PLC245208 and having registered office at 507, Reliable Business Centre, Jogeshwari (West), Mumbai 400102., Maharashtra, India. (hereinafter referred to as 'the Company') produced before me by the Company for the purpose of issuing this Certificate in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended 31st March 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1	Mautik Ajit Tolia	06586383	04/07/2013
2	Sukesh Devdas Motwani	06586400	04/07/2013
3	Uma Chidambaram Krishnan (Upto 20/03/2025)	08824361	25/08/2020
4	Nutan Jha	08848553	25/08/2020
5	Suneel Kumar Jain	10371576	26/10/2023
6	Rahul Kanodia	02320727	26/10/2023
7	Ajit Naik (w.e.f. 24/06/2025)	07157860	24/06/2025
8	Sailesh Madhav Pethe (Upto 24/06/2025)	03320087	20/03/2025

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Disclaimer: We have not been made available with details or clarification or Non-Applicability certificate, with respect to debarment or disqualification pursuant to any order from civil or criminal court and thus we are unable to conclude any opinion on attraction of disqualification by any such order which have not been presented before us for reporting.

For, JAYMIN MODI & CO.
Company Secretaries

Sd/-
CS Jaymin Modi
Company Secretary
ACS: 44248
COP: 16948
PRC: 2146/2022
UDIN: A044248G001099302

Date: 28.08.2025
Place: Mumbai

**COMPLIANCE CERTIFICATE FROM PRACTICING COMPANY SECRETARIES
REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE.**

To,

The Members,

BODHI TREE MULTIMEDIA LIMITED

507, RELIABLE BUSINESS CENTRE JOGESHWARI (WEST)

MUMBAI 400102.

1. The Corporate Governance Report prepared by BODHI TREE MULTIMEDIA LIMITED ("the Company"), contains details as stipulated in Regulations 17 to 27 and para C and D of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") ('applicable criteria') with respect to Corporate Governance for the year ended March 31, 2025. This certificate is required by the Company for annual submission to the Stock exchange and to be sent to the Shareholders of the Company.

Management Responsibility

2. The preparation of the Corporate Governance Report is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Corporate Governance Report.
3. The Management along with the Board of Directors is also responsible for ensuring that the Company complies with the conditions of Corporate Governance as stipulated in the Listing Regulations, issued by the Securities and Exchange Board of India.

Our Responsibility

4. Our responsibility is to provide a reasonable assurance in the form of an opinion whether the Company has complied with the condition of Corporate Governance, as stipulated in the Listing Regulation.
5. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
6. The procedures selected depend on our judgment, including the assessment of the risks associated in compliance of the Corporate Governance Report with the applicable criteria. The procedures include but not limited to verification of secretarial records of the Company. The procedures also include examining evidence supporting the particulars in the Corporate Governance Report on a test basis.

Opinion

7. Based on the procedures performed by us as referred above and according to the information and explanations given to us, we are of the opinion that the Company has complied with the conditions of Corporate Governance as stipulated in the Listing Regulations, as applicable for the year ended March 31, 2025.

Other Matters and restriction on use

8. This Certificate 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.
9. This Certificate is addressed to and provided to the members of the Company solely for the purpose of enabling it to comply with its obligations under the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.
10. We have no responsibility to update this Certificate for events and circumstances occurring after the date of this Certificate.

For, JAYMIN MODI & CO.

Company Secretaries

CS Jaymin Modi

Company Secretary

ACS: 44248

COP: 16948

PRC: 2146/2022

UDIN: A044248G001099368

Date: 28.08.2025

Place: Mumbai

ANNEXURE E TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

CORPORATE GOVERNANCE REPORT

1. Company's philosophy

The Company firmly believes in and has consistently practiced good corporate governance. The Company's essential character is shaped by the values of transparency, professionalism and accountability. The Company will endeavour to improve on these aspects on an ongoing basis.

2. Board of Directors

The Board of Directors ('the Board') plays a crucial role in overseeing how the management serves the short and long-term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board. The Directors of the Company are persons of integrity and bring to the Board a wide range of knowledge, experience, diversity of thought and skills.

The Board effectively carries out its responsibilities like providing strategic guidance to the Company, code of conduct for the executives, disclosure of information about their concerns and interests, adherence to the Code of Conduct etc. and the Board applies high ethical standards and acts with due diligence, care and in the best interest of the Company and its stakeholders.

The Board of Directors are entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties.

a. Composition of the Board of Directors and Category of Directors:

As on the date of the report, the Board of the Company comprises of Six Directors out of which one is the Promoter Managing Director, one is a Promoter Whole-Time Director. Out of the remaining Four Directors, one is Woman Independent Non-Executive Director and Two Directors are Independent Non- Executive Directors and the other remaining Director is Non-Independent Non- Executive. None of the Directors have any pecuniary or business relationship with the Company except to the extent as disclosed elsewhere in the Annual Report. No Director of the Company is either member in more than ten committees and/or Chairman of more than five committees across all Companies in which he/she is Director.

Name of Director	Category of Director-ship
Mautik Ajit Tolia	Managing Director Chairperson
Sukesh Devdas Motwani	Whole-time director
Nutanjha	Non-Executive - Independent Director
Rahul Kanodia	Non-Executive - Non-Independent Director
Suneel Kumar Jain	Non-Executive - Independent Director
Ajit Naik (w.e.f. 24/06/2025)	Additional Non-Executive - Independent Director
Uma Krishnan (up to 20/03/2025)	Non-Executive - Independent Director
Sailesh Madhav Pethe (Up to 24/06/2025)	Additional Non-Executive - Independent Director

The composition of the Board represents an optimal mix of professionalism, knowledge, strategy and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business.

None of the Directors on the Board hold Directorships in more than 7 (Seven) listed companies. Further, none of them is a member of more than 10 (Ten) committees (committees being Audit Committee and Stakeholders Relationship Committee) or chairman of more than 5 (Five) committees across all the Indian public companies in which he/she is a Director.

The Independent Directors do not have any material pecuniary relationship or transactions with the Company, Promoters or Management, which may affect their judgement in any manner. The Independent Directors provide a confirmation to the effect that they meet the criteria of independence as defined under the Companies Act, 2013. None of the Independent Directors of the Company serve as an Independent Director in more than seven listed companies. All Directors are also in compliance with the limit on Independent Directorships of listed companies as prescribed under Regulation 17A of the SEBI Listing Regulations. The Board confirms that the Independent Directors fulfil the conditions specified in the SEBI Listing Regulations and that they are Independent of the management. Further, the Independent Directors have in terms of Section 150 of the Act read with rules framed thereunder, confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs ('IICA'). No person has been appointed or continues as an alternate director for an Independent Director of the Company.

The Board, on the recommendations of the Nomination and Remuneration Committee, considers the appointment and re-appointment of Directors.

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Section 152 of the Companies Act, 2013, states that one-third of the Board members other than Independent Directors who are subject to retire by rotation, shall retire every year and shall be eligible for re-appointment, if approved by the shareholders at the Annual General meeting.

In view of the above, Mr. Suresh Devdas Motwani (DIN: 06586400), Whole-Time Director of the Company, retires by rotation at the forthcoming Annual General Meeting, and being eligible seeks re- appointment.

b. Attendance of each director at the meeting of the board of directors and the last annual general meeting

During the year there were in total Seven board meetings held on on 3rd March, 2024, 30th May, 2024, 14th August 2024, 05th September 2024, 14th November 2024, 14th February 2025, and 20th March 2025.

The time gap between the two meetings was not more than 120 days. All the information required to be furnished to the Board was made available to them along with detailed Agenda notes.

Name of Director	Category of Director-ship	No of Board Meeting Attended	Attendance at AGM
Mautik Ajit Tolia	Managing Director Chairperson	7	Present
Suresh Devdas Motwani	Whole-time director	7	Present
Nutanjha	Non-Executive - Independent Director	7	Present
Rahul Kanodia	Non-Executive - Non-Independent Director	7	Present
Suneel Kumar Jain	Non-Executive - Independent Director	7	Present
Ajit Naik (w.e.f. 24/06/2025)	Additional Non-Executive - Independent Director	0	Appointed after AGM
Uma Krishnan (up to 20/03/2025)	Non-Executive - Independent Director	7	Present
Sailesh Madhav Pethe (Up to 24/06/2025)	Additional Non-Executive - Independent Director	0	Appointed after AGM

c. Number of other board of directors or committees in which a Directors is a member or chairperson.

Name of Director	No. of other Directorship	No. of Other Committee Membership in other Companies	No. of Other Committee chairmanship in other Companies
Mautik Ajit Tolia	5	0	0
Suresh Devdas Motwani	0	0	0
Uma Krishnan(Upto 20-03-2025)	2	4	1
Nutanjha	0	0	0
Rahul Kanodia (w.e.f. 26/10/2023)	5	0	0
Suneel Kumar Jain	0	0	0
Ajit Naik (w.e.f. 24/06/2025)	-	-	-
Sailesh Madhav Pethe (up to 24/06/2025)	-	-	-

d. Number of meetings of the board of directors held and dates on which held

During the year under review Seven meetings of the Board of Directors were held as under:

03rd May, 2024, 30th May, 2024, 14th August, 2024, 05th September, 2024, 14th November, 2024, 14th February 2025, 20th March 2025,

e. Disclosure of Relationships between Directors Inter-se

Sr. No.	Name of Director & DIN Number	Inter-se Relationship between Directors
1	Mautik Ajit Tolia	No Inter-se Relationship between Directors
2	Sukesh Devdas Motwani	No Inter-se Relationship between Directors
3	Uma Krishnan (up to 20/03/2025)	No Inter-se Relationship between Directors
4	Nutanjha	No Inter-se Relationship between Directors
5	Rahul Kanodia	No Inter-se Relationship between Directors
6	Suneel Kumar Jain	No Inter-se Relationship between Directors
7	Ajit Naik (w.e.f. 24/06/2025)	No Inter-se Relationship between Directors
8	Sailesh Madhav Pethe (up to 24/06/2025)	No Inter-se Relationship between Directors

f. Details of number of shares and convertible instruments held by Non-Executive Directors:

Sr. No	Name of Director	Equity Shares held	Convertible Instruments
1	Mautik Ajit Tolia	4,39,96,739	0
2	Sukesh Devdas Motwani	1,00,000	0
3	Uma Krishnan (up to 20/03/2025)	0	0
4	Nutanjha	0	0
5	Rahul Kanodia	0	0
6	Suneel Kumar Jain	0	0
7	Ajit Naik (w.e.f. 24/06/2025)	0	0
8	Sailesh Madhav Pethe (up to 24/06/2025)	0	0

g. Induction and Familiarisation Program for Directors:

On appointment, the concerned Director is issued a Letter of appointment setting out in detail, the terms of appointment, duties, responsibilities and expected time commitments. Each newly appointed Independent Director is taken through an induction and familiarisation program including the presentation and interactive session with the Managing Director & CEO, Executive Committee Members and other Functional Heads on the Company's manufacturing, marketing, finance and other important aspects. The program also includes visit to the plant to familiarise them with all facets of pharmaceutical manufacturing.

The details of familiarisation program can be accessed from the website: <https://www.bodhitreemultimedia.com/investors.html>

h. Confirmation that in the opinion of the board, the independent directors fulfil the conditions specified in these regulations and are independent of the management

Our Independent Directors meet the criteria of Independence as per Section 149(6) of Companies Act, 2013 and Regulation 16 of Listing Regulations. The Independent Directors provide an annual confirmation that they meet the criteria of independence. The Board confirms that all the Independent Directors fulfil the conditions as specified under Schedule V of Listing Regulations and are Independent of the management.

3. AUDIT COMMITTEE

The Audit Committee of the Company is constituted in line with the provisions of Section 177 of the Companies Act, 2013 read with regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee as on the date of the report comprises of 2 Non-Executive Independent Directors & 1 Executive Director.

Broad terms of reference of the Audit Committee are as follows:

- 1 Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- 2 Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- 3 Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- 4 Reviewing with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

- (a) matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
 - (b) Changes, if any, in accounting policies and practices and reasons for the same;
 - (c) Major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) significant adjustments made in the financial statements arising out of audit findings;
 - (e) compliance with listing and other legal requirements relating to financial statements;
 - (f) disclosure of any related party transactions;
 - (g) modified opinion(s) in the draft audit report;
- 5 Reviewing with the management, the quarterly financial statements before submission to the board for approval;
 - 6 Reviewing with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
 - 7 Reviewing and monitoring the auditor's independence and performance and effectiveness of audit process;
 - 8 Approval or any subsequent modification of transactions of the listed entity with related parties;
 - 9 Scrutiny of inter-corporate loans and investments;
 - 10 Valuation of undertakings or assets of the listed entity, wherever it is necessary;
 - 11 Evaluation of internal financial controls and risk management systems;
 - 12 reviewing, with the management, performance of statutory and Internal Auditors, adequacy of the internal control systems;
 - 13 Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
 - 14 Discussion with internal auditors of any significant findings and follow up there on;
 - 15 Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
 - 16 Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
 - 17 To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
 - 18 To review the functioning of the whistle blower mechanism;
 - 19 Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
 - 20 Carrying out any other function as is mentioned in the terms of reference of the audit committee.
 - 21 Reviewing the utilisation of loans and/ or advances from investment by the holding company in the subsidiary exceeding Rupees 100 Crores or 10% of the asset size of the subsidiary, whichever is lower [including existing loans / advances / investments existing as on the date of coming into force of this provision]
 - 22 Reviewing with the Management the following information
 - a management discussion and analysis of financial condition and results of operations;
 - b statement of significant related party transactions (as defined by the audit committee) submitted by management;
 - c management letters / letters of internal control weaknesses issued by the Statutory Auditors;
 - d internal audit reports relating to internal control weaknesses;
 - e the appointment, removal and terms of remuneration of the chief Internal auditor shall be subject to review by the audit committee and
 - f 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).
- (b) Annual statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).
The Audit Committee is vested with the necessary powers, as defined in its charter, to achieve its objectives.

Composition, Name of Members and Chairperson:

The Audit Committee as on the date of the report comprises of 2 Non-Executive Independent Directors & 1 Executive Director and following are the members of the committee.

Suneel Kumar Jain	: Non-Executive - Independent Director-Chairperson
Nutanjha	: Non-Executive - Independent Director-Member
Mautik Ajit Tolia	: Executive Director-Member

Meetings and Attendance:

During the year there were in total Five Audit committee meetings held on 30th May 2024, 14th August 2024, 05th September, 2024, 14th November, 2024 and 14th February, 2025. The attendance of the meetings is given below.

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Suneel Kumar Jain	Non-Executive - Independent Director-Chairperson	5	5
Nutanjha	Non-Executive - Independent Director-Member	5	5
Mautik Ajit Tolia	Executive Director-Member	5	5

4. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company is constituted in line with the provisions of Section 178 of the Companies Act, 2013 read with regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Broad terms of reference of the Nomination and Remuneration Committee are: Role of Nomination and Remuneration Committee, inter-alia, include the following:

- (1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- (2) Formulation of criteria for evaluation of performance of independent directors and the board of directors;
- (3) Devising a policy on diversity of board of directors;
- (4) 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 of directors their appointment and removal.
- (5) Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- (6) To recommend to the Board all remuneration, in whatever form, payable to senior management.

Composition, Name of Members and Chairperson:

The Committee comprises of 3 Non-Executive Directors and following are the members of the committee.

Following are the members of the Committee.

Uma Krishnan	: Non-Executive - Independent Director-Chairperson (upto 20-03-2025)
Sailesh Madhav Pethe	: Non-Executive - Independent Director-Chairperson (upto 24-06-2025)
Ajit Anant Naik	: Non-Executive - Independent Director-Chairperson (w.e.f24-06-2025)
Nutanjha	: Non-Executive - Independent Director-Member
Suneel Kumar Jain	: Non-Executive - Independent Director-Member

Meetings and Attendance:

The Nomination and Remuneration Committee met 2 times in the financial year 2024-25 on 05/09/2024 and 20/03/2025. The necessary quorum was present in the said meetings. The Chairman of the Nomination and Remuneration Committee was present at the last Annual General Meeting of the Company held on 30/09/2024. The details of meetings held and attended by the Directors are as under:

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Uma Krishnan (up to 20/03/2025)	Non-Executive – Independent Director-Chairperson	2	2
Sailesh Madhav Pethe (Upto 24/06/2025)	Additional Non-Executive – Independent Director-Chairperson	0	0
Ajit Anant Naik (w.e.f.24/06/2025)	Additional Non-Executive – Independent Director-Chairperson	0	0
Nutanjha	Non-Executive - Independent Director-Member	2	2
Suneel Kumar Jain	Non-Executive - Independent Director-Member	2	2

Performance evaluation criteria for Independent Directors:

- 1) Attendance and participations in the meetings.
- 2) Preparing adequately for the board meetings.
- 3) Contribution towards strategy formation and other areas impacting company performance.
- 4) Rendering independent, unbiased opinion and resolution of issues at meetings.
- 5) Safeguard of confidential information.
- 6) Initiative in terms of new ideas and planning for the Company.
- 7) Timely inputs on the minutes of the meetings of the Board and Committee's.
- 8) Raising of concerns to the Board.

Performance evaluation criteria for Independent Directors:

- 1) Attendance and participations in the meetings.
- 2) Preparing adequately for the board meetings.
- 3) Contribution towards strategy formation and other areas impacting company performance.
- 4) Rendering independent, unbiased opinion and resolution of issues at meetings.
- 5) Safeguard of confidential information.
- 6) Initiative in terms of new ideas and planning for the Company.
- 7) Timely inputs on the minutes of the meetings of the Board and Committee's.
- 8) Raising of concerns to the Board.

5. STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee of the Company is constituted in line with Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Composition, Name of Members and Chairperson:

The Committee comprises of 1 Non-Executive Independent Director, 2 Executive Director and following are the members of the committee.

Suneel Kumar Jain : Non-Executive - Independent Director-Chairperson
Mautik Ajit Tolia : Executive Director-Member
Sukesh Devdas Motwani : Executive Director-Member

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Meetings and Attendance:

The Stakeholder Relationship Committee met 2 times in the financial year 2024-25 on 05/09/2024 and 21/03/2025. The necessary quorum was present in the said meetings. The Chairman of the Stakeholder Relationship Committee was present at the last Annual General Meeting of the Company held on 30/09/2024. The details of meetings held and attended by the Directors are as under:

Name of Director	Category of Directorship	No. of Committee Meetings attended	No. of Committee Meetings held
Suneel Kumar Jain	Non-Executive – Independent Director-Chairperson	2	2
Mautik Ajit Tolia	Executive Director	2	2
Sukesh Devdas Motwani	Executive Director	2	2

Compliance Officer Details:

Ms. Nirali Dishant Shah

Company Secretary & Compliance Officer

Membership No: A45266

Details of Complaints Received During the Year:

Number of complaints not solved to the satisfaction of shareholders – Nil

Number of pending complaints- Nil

6 REMUNERATIONS OF DIRECTORS

The remuneration of the Managing Director and Whole- Time Director is recommended by the Nomination and Remuneration Committee and then approved by the Board of Directors and subsequently by the shareholders in general meeting within the limits prescribed in Companies Act, 2013. The non-executive directors are paid sitting fees for Board meetings attended by them.

Details of remuneration paid to Executive Directors:

(Rs. In Lakh)

Name of Director	Mautik Ajit Tolia	Sukesh Devdas Motwani
Designation	Managing Director	Whole-Time Director
Salary	36.00	36.00
Commission	-	-
Leave Encashment	-	-
Provident Fund & Gratuity Fund	-	-
Bonus	-	-
Stock Option	-	-
Pension	-	-
Service Contracts	-	-
Notice Period	-	-
Severance Fees	-	-

Executive Directors are not provided with any benefits, bonuses, performance linked incentives except commission.

7. GENERAL BODY MEETINGS:

Particulars of the past three Annual General Meetings:

Financial Year	Date of AGM	Time	Venue	Special Resolution Passed
31 st March 2022	30 th September 2022	09.00 am	RELIABLE BUSINESS CENTRE JOGESHWARI (WEST) MUMBAI 400102	Yes
31 st March 2023	30 th September 2023	09.00 am	Through Video Conferencing (VC)/ Other Audio-visual Means (OAVM) at Mumbai	Yes
31 st March 2024	30 th September 2024	09.00 am	Through Video Conferencing (VC)/ Other Audio-visual Means (OAVM) at Mumbai	Yes

Details of special resolution passed through postal ballot, the persons who conducted the postal ballot exercise and details of the voting pattern:

The Company has not conducted Postal Ballot during the financial year ended 31st March, 2025. Further the Company has conducted voting by Posting Ballot for the year ended 31st March, 2022. Apart from this, no voting by postal ballot during last 3 years.

8. MEANS OF COMMUNICATION

- The quarterly/yearly results are normally submitted to Stock Exchanges immediately after Board meetings.
- The results are also published in local English and regional language newspapers. The results are also displayed at the Company's website at <https://www.bodhitreemultimedia.com/investors.html> Matters of material nature are communicated to the stock exchanges.
- Website & News Release In compliance with Regulation 46 of the SEBI Listing Regulations, a separate dedicated section under 'Investors' is available on the Company's website - <https://www.bodhitreemultimedia.com/investors.html> wherein information on various announcements made by the Company, Annual Report, Quarterly / Half yearly / Nine months and Annual financial results along with the applicable policies of the Company are displayed shortly after its submission to the Stock Exchange.

9. GENERAL SHAREHOLDER INFORMATION

a	AGM (Date, Time and Venue)	:	The 12th annual general meeting (AGM) of the members of bodhi tree multimedia limited will be held on Tuesday 30th September 2025 at 10.30 am through video conferencing or other audio visual means.
b	Financial Year	:	1st April, 2024 to 31st March, 2025
c	Dividend Payment Date	:	N.A.
d	Listing Details	:	The Equity Share of the Company is listed on BSE Limited and National Stock Exchange of India Limited i
e	Scrip Code	:	BSE: 543767
f	Symbol	:	BSE: BTML NSE: BTML



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Stock market price data for FY 2024-25 (BSE) & (NSE)

Share Price Performance in comparison to broad based indices – BSE Sensex and NSE Nifty as on March 31, 2025

Month	BTML Share price Rs.	BSE Sensex	NSE Nifty
Apr-24	17.15	71816.46	21,777.65
May-24	15.18	71866.01	21,821.05
Jun-24	15.40	70234.43	21,281.45
Jul-24	13.43	78971.79	23,992.70
Aug-24	13.14	78295.86	23,893.70
Sep-24	12.03	80895.05	24,753.15
Oct-24	12.03	79137.98	24,073.90
Nov-24	12.13	76802.73	23,263.15
Dec-24	10.18	77560.79	23,460.45
Jan-25	10.64	75267.59	22,786.90
Feb-25	9.30	73141.27	22,104.85
Mar-25	7.88	72633.54	21,964.60

The securities of the Company are actively traded on BSE Ltd and NSE Ltd and not suspended from trading.

Registrar to an issue and Share Transfer Agent

Bigshare Services Pvt. Ltd,
E/2, Ansa Industrial Estate, Saki Vihar Road, Saki Naka,
Andheri (East), Mumbai, Maharashtra, 400072

Share Transfer System

The shares in de-materialised form are processed and transferred within 15 days from receipt of de-materialisation requests.

De-materialisation of shares:

As on 31st March, 2025, 100 % of the Company's total shares representing 12,49,60,000 shares were held in de-materialised form.

Company has not issued ESOP or any GDRs/ ADRs/ Warrants/Convertible instrument.

Commodity Price Risk or Foreign Exchange Risk and Hedging Activities. –

The Company has not entered into any commodity contracts as on 31st March, 2025. Foreign Exchange receivables and payables are re-stated at the exchange rate prevailing on the Balance Sheet date to reflect mark to market valuation. Forward contract on foreign exchange are marked to market on the date of the balance sheet and the gain or loss there in recognised in the Statement of Profit & Loss.

Address for correspondence:

Registered Address: 507, Reliable Business Centre Jogeshwari (West), Mumbai, Maharashtra, India, 400102.

10. OTHER DISCLOSURES

A. Material related Party Transaction

There are materially significant transactions with the related parties viz. Promoters, Directors or the Management, or their relatives that had potential conflict with the Company's interest. Suitable disclosure as required by the Accounting Standard (AS 18) and AOC-2 has been made in the Annual Report. The Related Party Transactions Policy as approved by the Board is uploaded on the Company's website at <https://www.bodhitreemultimedia.com/investors.html>

B. Details of Non-Compliance

During the Financial Year 2024-25 there was no non-compliance. Some of the filings under the provisions of the Companies Act, 2013 have been filed after the lapse of statutory time period. However, necessary additional fees have been remitted for such delay.

C. Vigil Mechanism and Whistle-Blower Policy

Pursuant to Section 177(9) and (10) of the Companies Act, 2013 and the regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has a Whistle-Blower Policy for establishing a vigil mechanism for Directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and Ethics policy. The said mechanism also provides for adequate safeguards against victimisation of persons who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. We affirm that no employee of the Company was denied access to the Audit Committee. The said Whistle-Blower Policy has been hosted on the website of the Company at <https://www.bodhitreemultimedia.com/investors.html>

D. Web link where policy for determining 'material' subsidiaries is disclosed

Material Subsidiaries Policy is not applicable to the Company as the Company does not have material subsidiary.

E. Web link where policy on dealing with related party transactions

There are no material related party transactions during the year that have conflict with the interest of the Company. Transactions entered into with related parties were duly approved by the Audit Committee. The Board's approved policy for related party transactions is uploaded on the website of the Company at <https://www.bodhitreemultimedia.com/investors.html>

F. Disclosure of commodity price risks and commodity hedging activities - Not Applicable**G. Proceeds from Public Issues, Rights Issue, Preferential Issue, Bonus Issue etc.**

During the year, the company raised Rs.4,443.02 lakhs through a rights issue. the funds were proposed to be utilized to part finance working capital requirement of our company, to meet general corporate purposes, to meet the expenses of the issue.

H. Certificate from Company Secretary in practice

A Certificate from Jaymin Modi & Co, Company Secretary in practice is annexed that none of the Directors on the board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authorities.

I. The board had accepted recommendations of all committees of the board which is mandatorily required, in the relevant financial year 2024-25.**J. Total fees for all services paid by the Listed entity and on a consolidated basis, to the Statutory Auditor**

Particulars	Standalone	Subsidiary	Total
Audit Fees paid	5,95,000	-	5,95,000
Other fees paid	-	-	-

K. Disclosures in relation to the Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013

- Number of complaints filed during the financial year – NIL
- Number of complaints disposed of during the financial year – NIL
- Number of complaints pending as on end of the financial year – NIL

L. Disclosure by listed entity and its subsidiaries of Loans and Advances in the nature of loans to firms/ companies in which directors are interested

The Company nor its subsidiary has given loan or advances to the firms and companies in which directors are interested.

M. Details of Material Subsidiaries and date and place of incorporation, and the name and date of appointment of Statutory Auditors of such subsidiaries

Not applicable. The Company does not have any material subsidiary.

IV) OTHER INFORMATION

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 provided in the Annual Report at various sections of Annual Report.

CODE OF CONDUCT

The Board has adopted the Code of Conduct for members of the Board and Senior Management personnel of the Company. The Code lays down, in detail, the standards of business conduct, ethics and governance.

It is the responsibility of all Directors and employees to familiarise themselves with this Code and comply with its standards. The Board and the senior management of the Company annually affirm compliance with the Code. A certificate of the Chairman, Managing Director and CEO to this effect is annexed to this report.

The Code of Conduct has also been posted on the Company's Website at <https://www.bodhitreemultimedia.com/investors.html>

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CEO/CFO CERTIFICATION:

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) have issued certificate pursuant to the provisions of Regulation 17(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 certifying that the financial statements do not contain any materially untrue statement and these statements represent a true and fair view of the Company's affairs. The said certificate is annexed to this Report.

COMPANY SECRETARY IN PRACTICE'S CERTIFICATE ON CORPORATE GOVERNANCE

As stipulated in Para E of Schedule V of the Listing Regulations, the Certificate from Practicing Company Secretary regarding compliance of conditions of corporate governance is attached herewith.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

Not Applicable

CERTIFICATE PURSUANT TO CLAUSE 40(9) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Company has obtained yearly Certificates pursuant to Clause 40(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, from M/s Jaymin Modi & Co, Practicing Company Secretaries, Mumbai and the same were placed before the Board for review. The certificates obtained during FY 2024-25 Regulation 40(9) has no qualification

ANNUAL SECRETARIAL COMPLIANCE REPORT

The Company has undertaken an audit for the financial year 2024-25 for all applicable compliances as per Securities and Exchange Board of India Regulations and Circulars/Guidelines issued thereunder. The Annual Secretarial Compliance Report has been submitted to the stock exchanges within 60 days of the end of the financial year.

MANAGEMENT DISCUSSION AND ANALYSIS

A statement of Management Discussion and Analysis is appearing elsewhere in this Annual Report in terms of the requirement of the Code of Corporate Governance.

PREVENTION OF INSIDER TRADING

In order to regulate trading in securities of the Company by the Directors and designated employees, your Company has adopted a Code of Conduct for trading in listed or proposed to be listed securities of your Company which has also been published on the website of the Company – <https://www.bodhitreemultimedia.com/investors.html> Insider Trading Code prevents misuse of unpublished price sensitive information and it also provides for periodical disclosures and obtaining pre-clearance for trading in securities of your Company by the Directors, Designated Employees and Connected Persons of your Company.

POLICY ON DIVIDEND DISTRIBUTION

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021, the Company, the Board of Directors have adopted Dividend Distribution Policy in terms of the aforesaid Regulation. The Policy is available on the website of the Company at <https://www.bodhitreemultimedia.com/investors.html>

INTERNAL CONTROL SYSTEMS

The Company has both external and internal audit systems in place. Auditors have access to all records and information of the Company. The Board recognises the work of the auditors as an independent check on the information received from the management on the operations and performance of the Company. The Board and the management periodically review the findings and recommendations of the statutory and internal auditors and takes corrective actions, whenever necessary.

INTERNAL CONTROLS

The Company maintains a system of internal controls designed to provide reasonable assurance regarding:

- Effectiveness and efficiency of operations.
- Adequacy of safeguards for assets.
- Reliability of financial controls.
- Compliance with applicable laws and regulations.

STATUTORY AUDIT For FY 2024-25,

M/s S A R A & Associates, Chartered Accountants, audited the financial statements prepared under the Indian Accounting Standards. The independent statutory auditor's render an opinion regarding the fair presentation in the financial statements of the Company's financial condition and operating results. Their audits are made in accordance with generally accepted auditing standards and include a review of the internal controls, to the extent necessary, to determine the audit procedures required to support their opinion.

Disclosure of certain types of agreements binding listed entities: No such Agreements.

For and behalf of Bodhi Tree Multimedia Limited

Mautik Ajit Tolia

Chairman and Managing Director

DIN 06586383

Date: 05.09.2025

Place: Mumbai

ANNEXURE F TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

MANAGEMENT DISCUSSION AND ANALYSIS

Overview

Our Company was incorporated in the year 2013 as "Bodhi Tree Multimedia Private Limited" under the provision of the Companies Act, 1956 in Mumbai. The name of our company was subsequently changed to "Bodhi Tree Multimedia Limited" pursuant to special resolution passed by the Shareholders dated August 18, 2020 of the company and a fresh certificate of incorporation consequent upon conversion from Private Company to Public Company was issued by the Registrar of Companies, Mumbai dated September 1, 2020. Our Company was created with the main objects (As per MOA) as mentioned below: To Carry on in India and abroad the business of making of Small or Big Films either for General Public Viewing or Television, TV Serials for any TV Channels in India or abroad either alone or in collaboration with others, Creation, Manufacturing, Consultants etc. of different type of Contents like Text, Audio, Video Content used in all types of communication carriers, develop, create, conceptualize, advise any commercial dissemination of Content/ information (Content Films and/or Serials etc.) by various types of modes available now and in future based on Telephone, T.V., Cable, Mobile network and any other types of media available in India or abroad either for itself or for any other client. Our Company has studios obtained on rent basis whenever is require. Our list of clients includes some of the renowned names in Films, Television and OTT Industry.

Business Overview

Our business model is B2B, wherein the primary business activity includes content production for television, films and digital platforms. We have been in the forefront of creating differentiated and edgy content through its distinct line-up of shows. Our business activities operate in 3 verticals at present: TV – Hindi GEC (General Entertainment Channels), Digital Content (OTT), and Regional content in multiple languages. 1) TV – Hindi GEC: We produce contents for linear broadcast networks like Zee, Sony, Star, Disney, Viacom, Sun and others. These contents include daily soaps, reality shows etc. 2) Digital Platforms (OTT): We produce content for non-linear platforms such as Netflix, Voot, etc Star Plus ,Channel V,Bindaas Channel,Big Magic, Netflix, Sony TV, Zee Yuva, BBC, Worldwide Media Pvt Ltd (WWM), Vuclip (India) Pvt. Ltd, Amazon, Dangal ,Alt Balaji 3) Regional Shows: We also produce content in regional languages including Tamil, Marathi, Bengali, and Gujarati on both TV and OTT platforms. Since inception, we have produced a robust line-up of more than 30+ shows for major Broadcasters & OTT platforms. We have produced more than 1000+ hours of content on Television and OTT. The shows have encompassed all genres - drama, thriller, horror, comedy and lifestyle. The company has produced shows across multiple languages – Hindi, Tamil, Marathi, Gujarati and Bengali. The client roster includes all the major entertainment networks. Our team comprises of the most experienced minds in the entertainment content business with a proven track record of delivering successful television shows across all genres. The team skill sets cover both fiction and non-fiction content programming with combined experience of 10+ years and 100 + television shows between them.

Key Cost Drivers

The main cost drivers in our business are the key talents (writers, directors, actors, technicians etc.) and rentals for locations, camera, lights, edit machines etc. hired for producing the content.

Key Contents Produced by us:





Strong Brand Value

The name Bodhi has become synonymous with quality and creativity in the Indian media landscape. As a trusted brand, Bodhi Tree represents our commitment to excellence in Hindi and regional language film production and distribution. Over the years, we have cultivated a positive brand image that resonates with both business partners (B2B) and end consumers (B2C).

Our consistent delivery of high-quality projects has helped us build long-standing relationships with some of the biggest names in the film, television, and OTT space. This trust has translated into strong brand loyalty and a competitive edge in the market. Our ability to produce compelling content — particularly in genres like youth-oriented drama, horror, thrillers, and bold, edgy narratives — has firmly positioned Bodhi as a standout player in the industry.

What sets us apart is not just our content, but our reliability. We are known for timely execution, budget discipline, and an unwavering focus on client satisfaction, all of which continue to strengthen the Bodhi brand name in an evolving entertainment ecosystem.

Experienced Team

At the heart of our success is a dynamic and seasoned team that brings together a wealth of experience and creative expertise. Our team comprises skilled writers, visionary directors, talented artists, and strategic thinkers who continuously drive the company forward.

We approach every project — whether a feature film or an OTT web series — with a fresh perspective, optimism, and confidence. Our creative unit keeps a finger on the pulse of changing audience tastes and trends, ensuring our content remains relevant, engaging, and impactful.

In addition to creative talent, our team brings deep industry knowledge in areas such as talent management, deal structuring, content strategy, and rights exploitation. This combination of creative and commercial acumen allows us to expand our distribution networks, explore new platforms, and unlock greater value from our content.

Our team's collective experience has been instrumental in sourcing high-quality content cost-effectively, and in strategically monetizing our intellectual property across multiple channels.

Business Strategies & Operational Overview

1. Embracing New Media Platforms

The media landscape has undergone a dramatic transformation in recent years, with Over-The-Top (OTT) platforms becoming a mainstream source of entertainment alongside traditional television. This shift has led to a surge in content demand across all genres and languages, both in Hindi and regional markets.

To capitalize on this momentum, we are actively expanding into new media avenues. Our focus is to strengthen our presence in the digital content space by delivering high-quality storytelling, engaging direction, and technically advanced production. We are committed to offering end-to-end value-added services to our clients — from concept to screen — ensuring timely delivery, budget efficiency, and consistent quality.

As part of our new media strategy, we are also working to broaden our client base by forging new partnerships while deepening existing relationships.

2. Scaling Up Content Production

Given the growing appetite for diverse content, scaling up our production volume is central to our growth plan. We aim to increase our output across multiple formats, genres, and languages.

We have already made inroads into key regional markets like Tamil, Marathi, and Gujarati, and plan to expand further into other Indian states. Many of our clients operate a portfolio of national and regional channels, yet our current engagement is limited to a subset of their platforms. Increasing our content share with existing clients — what we refer to as “wallet share” — is a major opportunity we are targeting.

To support this growth, we are adopting a de-risked expansion strategy, diversifying into multiple business segments to ensure sustainability and scalability.

3. Building Proprietary IP

An essential pillar of our long-term strategy is the development of original intellectual property (IP). Owning strong, adaptable content formats not only enhances our brand equity but also allows us to license or sell format rights globally, creating significant recurring revenue streams. This strategic focus on IP development enables us to transition from a content service provider to a content owner, opening up new business frontiers and market opportunities.

SWOT Analysis

Strengths

- Deep commercial and technical expertise in the entertainment sector
- Lean operational model with low overhead costs
- Stronghold in both television and OTT content creation
- Pan-India presence with access to diverse regional markets
- Experienced leadership and creative teams
- Strong industry relationships across verticals

Weaknesses

- Intense competition for audience attention across platforms
- Rapidly shifting content consumption patterns
- Infrastructure gaps in production and distribution, particularly in music
- Fragmentation within the Indian media and entertainment ecosystem

Opportunities

- Rapid adoption of OTT platforms is fueling content demand
- Traditional television still holds substantial growth potential in India
- Scope for expansion into pan-Asian markets
- Potential listing on stock exchanges to raise growth capital
- IP development opens global monetization opportunities
- Growing interest from international investors in Indian content

Threats

- Piracy and IP rights violations remain a persistent challenge
- Regulatory uncertainties and policy shifts may impact profitability
- Rising competition and pressure on content differentiation
- Technological disruption creating volatility and the need for constant adaptation

Human Resources

Our people are the foundation of our success. From producers and directors to editors, writers, sound engineers, and creative professionals — every team member plays a critical role in driving our vision forward. We foster a

collaborative and innovative work environment that encourages creative freedom and accountability. Our HR strategy is aligned with our growth plans, ensuring we attract, retain, and nurture top industry talent.

Internal Control Systems

We have established a comprehensive internal control framework that ensures operational efficiency, regulatory compliance, and financial integrity. Our internal financial controls are designed to safeguard assets, support accurate reporting, and maintain transparency. These controls are embedded in our organizational structure, authority matrix, and policy documentation.

The Audit Committee of our Board reviews internal audit findings across financial, operational, and compliance areas on a regular basis, ensuring ongoing effectiveness and continuous improvement of our internal systems.

Risk Management Framework

We recognize that effective risk management is integral to sustainable growth. In an increasingly complex and dynamic environment, we have adopted a proactive and structured approach to identifying, assessing, and mitigating risks. Our framework includes:

- Identification and analysis of strategic, operational, financial, and compliance risks
- Implementation of systems and protocols to monitor and control risk exposure
- Development of mitigation strategies aligned with business objectives
- Periodic review and reporting of risk metrics to senior management and the Board
- This disciplined approach helps us remain resilient in a volatile marketplace, ensuring long-term stability and business continuity.

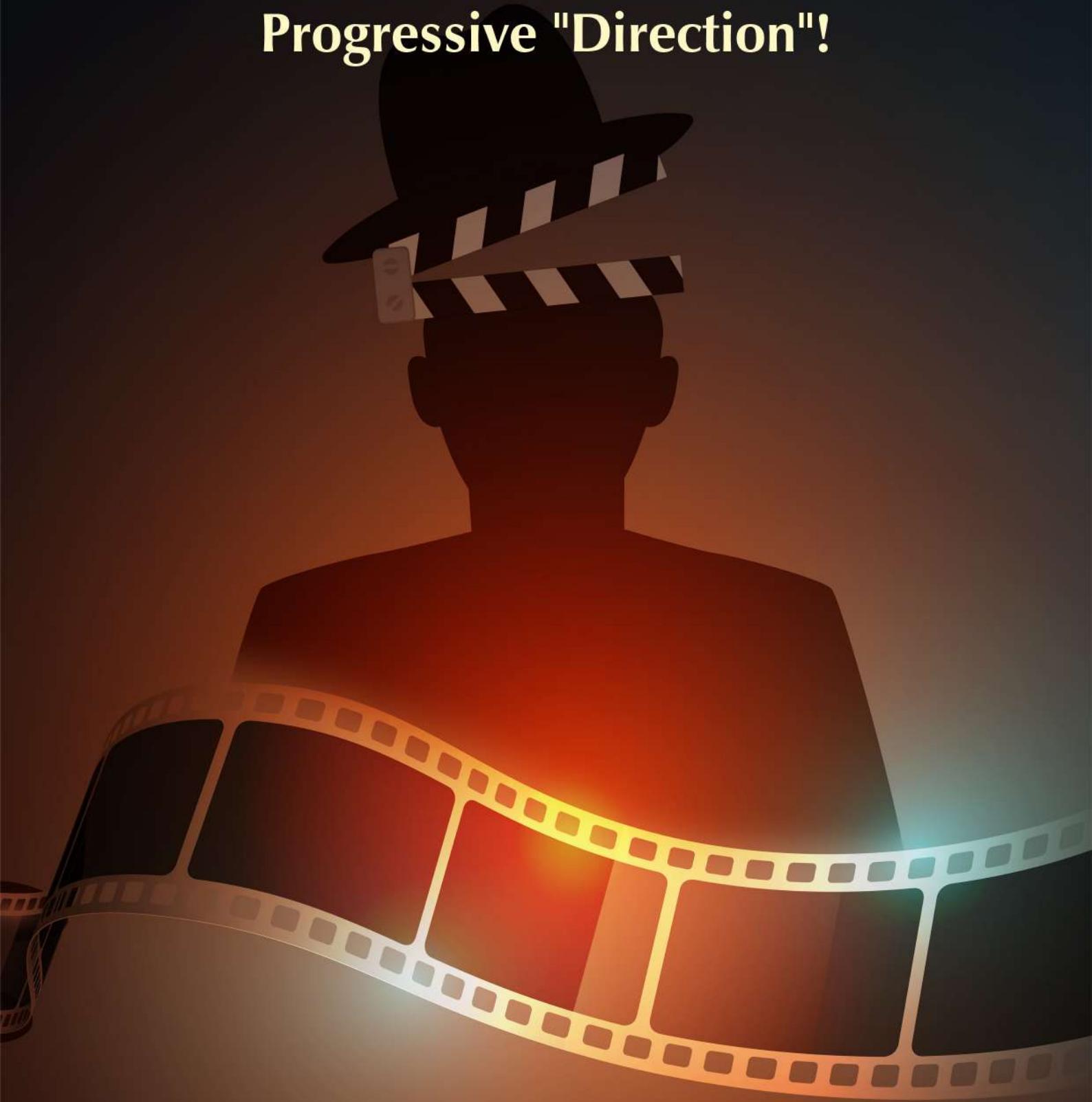
CAUTIONARY STATEMENT:

Statements in the Management Discussion & Analysis, describing the Company's objectives, projections and estimates are forward looking statement and progressive within the meaning of applicable laws & regulations. Actual result may vary from those expressed or implied. Important developments that could affect the Company's operations are significant changes in political and economic environment in India, tax laws, exchange rate fluctuation and related factors.



boadhi tree

Taking the Path of Progressive "Direction"!



STANDALONE FINANCIAL STATEMENT

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Bodhi Tree Multimedia Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Bodhi Tree Multimedia Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended and notes to the financial statement, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

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 ("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 March 31, 2025, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statement and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report there on.

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 statement our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statement or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial statement 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 Indian Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 financial statement. 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 financial statement, 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

INDEPENDENT AUDITOR'S REPORT

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 statement 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 statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement 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 statement.
- 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 the 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 statement 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.

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 section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the 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) We have sought and obtained all the information and

explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statement comply with the Indian Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the director is disqualified as on March 31, 2025 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 B";
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts hence the question of making a provision for any resulting material foreseeable losses does not arise; and;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall,

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

INDEPENDENT AUDITOR'S REPORT

whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

- v. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the respective software.

Further, for the periods where audit trail (edit log) facility was enabled and operated for the respective accounting software, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

3. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For S A R A & Associates

Chartered Accountants

Firm Registration No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN: 25146464BMLNOC4199



Annexure A to the Independent Auditor's Report

The Annexure referred to in our Independent Auditor's Report to the members of Bodhi Tree Multimedia Limited ("the Company") on the financial statements for the period ended 31st March, 2025. We report that;

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment (PPE).
- (B) The Company has maintained proper records showing full particulars of intangible assets including intangible assets under development.
- (b) The Company has a regular programme of physical verification of its PPE, by which all the PPE are verified every year. Management has carried out physical Verification of the PPE during the year. In our opinion, the 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) According to information and explanations given to us and on the basis of our examination of the records of company, the company does not hold any immovable property under the head PPE as at 31st March, 2025. Accordingly, provisions of Clause 3(i) (c) of the Order are not applicable to the Company.
- (d) According to information and explanations given to us and on the basis of our examination of the records of company, the company has not revalued its PPE during the year. Accordingly, provisions of Clause 3(i) (d) of the Order are not applicable to the Company.
- (e) According to information and explanations given to us and on the basis of our examination of the records of company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, provisions of Clause 3(i)(e) of the Order are not applicable to the Company.
- (ii) (a) As explained by management, the natures of the inventories of the company are such that Clause 3(ii)(a) of the Order is not applicable to the company.
- (b) According to information and explanations given to us and on the basis of our examination of the records of company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of other than current assets. Hence, reporting under this clause is not applicable to the company.
- (iii) (a) According to the information and explanation given to us and on the basis of our examination of the records of company, the company has made investment in the company, firms or limited liability partnerships during the year. The company has granted loans or advances which are characterized as loans, unsecured to companies and other persons as below:

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year				
-Subsidiaries	-	-	952.16	-
-Joint Ventures	-	-	-	-
-Associates				
-Others	-	-		-
Balance outstanding as at balance sheet date in respect of above cases				
-Subsidiaries	-	-	579.37	-
-Joint Ventures	-	-	-	-
-Associates	-	-	35.80	-
-Others	-	-	16.90	-

- (b) According to the information and explanation given to us and on the basis of our examination of the records of company, the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees are not prejudicial to the company's interest.
- (c) According to the information and explanation give to us, company has granted loans that are repayable on demand.
- (d) The Company has granted loans that are repayable on demand, therefore provisions of Clause 3(iii) (d) of the Order are not applicable to the Company.
- (e) According to the information and explanation given to us, company has granted loans that are repayable on demand. Accordingly, provisions of Clause 3(iii) (e) of the Order are not applicable to the Company.
- (f) In our opinion and according to the information and explanations given to us and based on the audit procedures conducted by us, the company has granted following loans and advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Parties	All Parties	Promoters	Related Parties
Aggregate amount of loan /advance in nature of loans			
-Repayable on demand (A)	-	-	632.07
-Agreement does not specify any terms on period of repayment (B)	-	-	-
Total (A+B)	-	-	632.07
Percentage of loans/ advances in nature of loans to the total loans	-	-	100%

(iv) In our opinion and according to the information and explanations given to us, the Company has not granted any loans under section 185 of the Act and loans granted, advances made, any investment made, or provided any guarantees or security during the year to the parties covered under section 186 have been complied with the provision of the Act.

(v) According to the information and explanations given to us, the company has not accepted any deposit from the public within the meaning of sections 73 to 76 of the Act. Accordingly, 3(v) of the Order is not applicable to the Company.

(vi) The Central Government 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, clause 3(vi) of the Order is not applicable to the Company.

(vii) (a) According to the information and explanations given to us and based on the records mined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including Provident Fund, Employee State Insurance, Income Tax, Custom Duty, Goods and Service Tax, cess and other material statutory dues, as applicable, with the appropriate authorities.

According to the information and explanations given to us and based on the records of the Company examined by us, in our opinion, no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Custom Duty, Goods and Service Tax, Cess and other material statutory dues as applicable were in arrears as at March 31, 2025 for a period more than six months from the date they became payable.

(b) According to information and explanations given to us, there are no dues of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax,

duty of custom, duty of excise, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute except the ones mentioned below -

Nature of Statute	Nature of Dues relates	Amount (Rs.)*	Period to which amount	Forum Dispute is pending	Remarks, if any
GST Act, 2017	Goods and Service Tax	68,92,660/-	FY 2018-19	Commissioner (Appeals)	-
GST Act, 2017	Goods and Service Tax	18,18,526/-	FY 2019-20	Deputy Commissioner of State Tax	This matter is under Amnesty Scheme of GST u/s 128A and order awaited.
GST Act, 2017	Goods and Service Tax	52,70,486/-	FY 2020-21	Deputy Commissioner of State Tax	Rectification application filed

* Amount of demand includes Tax along with interest and penalty thereon.

(viii) According to information and explanations given to us, there are no transactions which are recorded in the books of account and have been disclosed or surrendered before the tax authorities as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) According to information and explanations given to us and based on the records of the Company examined by us, the Company has not made any default in repayment of loans or borrowings to financial institution or bank or government or dues to debenture holders.

(b) The company is not declared as a wilful defaulter by any bank or financial institution or other lenders.

(c) According to information and explanations given to us and based on the records of the Company examined by us, the term loans were applied for the purpose for which the loans were obtained. Accordingly, clause 3(ix)(c) of the Order is not applicable to the Company.

(d) According to information and explanations given to us and based on the records of the Company examined by us, the funds raised on short term basis have not been utilized for long term purposes. Accordingly, clause 3(ix) (d) of the Order is not applicable to the Company.

- (e) According to information and explanations given to us and based on the records of the Company examined by us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) of the Order is not applicable to the Company.
- (f) According to information and explanations given to us and based on the records of the Company examined by us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) (a) The Company has not raised money by way of initial public offer or further public offer (Including debt instruments) during the year. Accordingly, clause 3(x)(a) of the order is not applicable to the company.
- (b) The company has not made any private placement or preferential allotment of shares or convertible debenture during the year. Accordingly, clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) According to the information and explanations given to us, no material fraud has been noticed or reported during the year.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) During the year no whistle-blower complaints has been received by the company
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- (xiii) According to the information and explanation given to us and audit procedures performed by us, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transaction have been disclosed in the financial statements as required by the applicable Accounting Standards.
- (xiv) The company has proper Internal audit system in accordance with its size and business activities and the reports of the internal auditors for the period under audit have been considered by us.
- (xv) According to the information and explanation given to us and based on our examination of the records of the company, the Company has not entered in to any non-cash transaction with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the provisions of Clause 3(xvi)(c) of the Order are not applicable to the Company.
- (d) The Group does not have CIC as part of the Group Accordingly, clause 3(xvi)(d) of the Order is not applicable to the Company
- (xvii) According to the information and explanations given to us and based on our examination of the records of the Company the company has not incurred any cash losses in the financial year and the immediately preceding financial year. Accordingly, the provisions of Clause 3(xvii) of the Order are not applicable to the Company.
- (xviii) There has not been any resignation of statutory auditor during the financial year. Accordingly, the provisions of Clause 3(xviii) of the Order are not applicable to the Company.
- (xix) According to the information and explanations given to us and based on our evaluation, there is no material uncertainty in existence on the evaluation of the ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the knowledge of the Board of Directors and management plans, the company is capable of meeting its liabilities existing at the date of balance sheet date as and when they fall due within a period of one year from the date of balance sheet date.
- (xx) According to the information and explanations given to us and based on our examination of the records of the Company, the company is not subject to obligation under Corporate Social Responsibility, therefore the provisions of Clause 3(xx) of the Order are not applicable to the Company.

For S A R A & Associates

Chartered Accountants

Firm Regn No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN: 25146464BMLNOC4199

ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 1(A)(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date,

Report on the Internal Financial Controls 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 Bodhi Tree Multimedia Limited (Formerly known as Bodhi Tree Multimedia Private Limited) ("the Company") as on 31st March, 2025 in conjunction with our audit of the financial statement of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 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 Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by ICAI (the "Guidance Note") and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 over financial reporting was 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, 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 statement, 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 system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting 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 statement 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 of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statement.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2023, based on the internal control over financial reporting 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 issued by the Institute of Chartered Accountants of India.

For S A R A & Associates

Chartered Accountants
Firm Registration No: 120927W

Yogesh Rawal

Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOC4199

STANDALONE BALANCE SHEET

as at March 31st, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Note	Year ended	Year Ended
			As At 31-03-2025	As at 31-03-2024
I	ASSETS			
	Non-current assets			
	Property, plant and equipment	4	4.99	2.98
	Intangible Assets	4A	14.98	14.98
	Right of use assets	4B	57.75	87.89
	Financial assets			
	- Investments	5	4.43	2.90
	- Loans	6	632.08	87.12
	Other non current financial assets	7	104.57	26.18
	Deferred tax assets	8	3.12	5.30
	Other non-current assets	9	215.57	341.74
	Total non-current assets		1,037.49	569.08
	Current assets			
	Inventories	10	2,013.60	1,297.56
	Financial assets			
	- Trade receivables	11	1,302.22	833.10
	- Cash and cash equivalents	12	4.36	55.58
	- Other current assets	13	3,516.74	2,049.39
	Total current assets		6,836.92	4,235.62
	Total Assets		7,874.41	4,804.70



STANDALONE BALANCE SHEET

for the year ended March 31, 2025

Sr. No	Particulars	Note	As at 31 March 2025	As at 31 March 2024
			Rupees	Rupees
II	EQUITY AND LIABILITIES			
	Equity			
	- Equity share capital	14	1,249.60	1,249.60
	- Other equity	15	1,976.83	1,451.20
	Total equity		3,226.43	2,700.80
	Non-current liabilities			
	Financial Liabilities			
	- Borrowings	16	-	2.16
	- Lease Liabilities	17	21.45	64.39
	Total non-current liabilities		21.45	66.55
	Current liabilities			
	Financial liabilities			
	- Borrowings	18	2,094.49	464.56
	- Lease Liabilities	17	42.94	24.17
	- Trade payables	19		
	- Total outstanding dues of micro and small enterprise			
	- Total outstanding dues of creditors other than micro and small enterprises		1,434.93	1,243.39
	Other financial liabilities	20	2.52	1.07
	Other current liabilities	21	575.37	229.61
	Provisions Current Tax Liabilities (Net)	22	476.28	74.53
	Total current liabilities		4,626.53	2,037.34
	Total liabilities		4,647.98	2,103.89
	Total Equity and liabilities		7,874.41	4,804.70

Significant accounting policies and notes to standalone financial statements ref. 1 to 40
The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOC4199

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Sukesh Motwani
Director
DIN: 06586400

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Ravi Bhatt
CFO

STANDALONE STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2025

Particulars	Note	For Year ended 31 March 2025	For the year ended 31 March 2024
		Rupees	Rupees
Income:			
Revenue from operations	23	6,415.15	3,711.74
Other Income	24	101.00	24.88
Total income		6,516.15	3,736.62
Expenses:			
Cost of production	25	5,947.07	3,323.48
Changes in inventories	26	-716.04	-350.00
Employee Benefits Expenses	27	119.41	107.21
Finance Cost	28	198.23	55.73
Depreciation and amortization expenses	29	31.12	21.38
Other Expenses	30	180.06	124.05
Total expenses		5,759.85	3,281.85
Profit before Exceptional Item and Tax		756.30	454.77
Exceptional Item		-	-
Profit before Tax		756.30	454.77



STANDALONE STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2025

Particulars	Note	For Year ended 31 March 2025	For the year ended 31 March 2024
		Rupees	Rupees
Tax Expenses:	8		
- Current tax		-211.47	-74.53
- Tax Expenses of Earlier years		-	-
- MAT Credit Entitlement		-18.69	-56.01
- Deferred tax		-0.53	-7.03
Profit for the year (A)		525.62	317.20
Other Comprehensive Income			
(i) Items that will not be reclassified to statement of profit and loss			
Remeasurements of post-employment benefit obligations		-	-
Income tax relating to above		-	-
Total Other Comprehensive Income (B)		-	-
Total Comprehensive Profit for the year (A+B)		525.62	317.20
Earnings per equity share Basic & Diluted (of face Value Rs. 1 each)	32		
Basic		0.42	0.25
Diluted		0.42	0.25

Significant accounting policies and notes to standalone financial statements ref. 1 to 40

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached

For S A R A & Associates

Chartered Accountants

Firm Regn No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN: 25146464BMLNOC4199

For and on behalf of the Board of Directors

Bodhi Tree Multimedia Limited

CIN: L22211MH2013PLC245208

Mautik Tolia

Managing Director

DIN: 06586383

Sukesh Motwani

Director

DIN: 06586400

Nirali Shah

Company Secretary

Place: Mumbai

Date: 30th May, 2025

Ravi Bhatt

CFO

STANDALONE STATEMENT OF CASH FLOWS

for the year ended March 31, 2025

Sr. No.	Particulars	For Year ended 31 March 2025	For the year ended 31 March 2024
		Rupees	Rupees
A)	Cash flow from operating activities:		
	Profit for the period	756.30	454.77
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	31.12	21.38
	Finance cost	198.23	55.73
	Changes in assets and liabilities		
	Changes in Inventories	-716.04	-350.00
	Trade receivables and unbilled revenue	-1,936.47	-269.98
	Other Current Assets		
	Loans, other financial assets and other assets	-497.18	-90.31
	Trade payables	191.54	367.03
	Other financial liabilities, other liabilities and provisions	706.78	-309.43
	Cash generated from operations	-1,265.73	-120.81
	Income taxes paid	-211.47	-64.75
	Net cash generated by operating activities	-1,477.20	-185.56
B)	Cash flow from investing activities:		
	Property, plant and equipment	-2.01	-
	Investment in Non Current Asset	-1.53	-
	Net cash generated from investing activities	-3.54	-
C)	Cash flow from financing activities:		
	Proceeds from Short Term Borrowings	1,629.93	-9.43
	Repayment of long term borrowings	-2.17	-29.52
	Dividend	-	-102.91
	Interest paid	-198.23	-55.73
	Net cash generated from financing activities	1,429.53	-197.58
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	-51.22	-383.14
	Cash and cash equivalents at the beginning of the period	55.58	438.72
	Cash and cash equivalents at the end of the period	4.36	55.58

Significant accounting policies and notes to standalone financial statements ref. 1 to 40
The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOC4199

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Sukesh Motwani
Director
DIN: 06586400

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Ravi Bhatt
CFO

Standalone Statement of changes in Equity for the year ended 31 March 2025

(Rs. in Lakhs)

	Equity Share Capital	Reserves & Surplus		Comprehensive Income (OCI) Remeasurements of defined benefit plans	Total
		Retained earnings	Securities premium		
Balance as at 31 March 2023	1,249.60	555.81	681.10	-	2,486.51
Right Issue made during the year	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-
Bonus Share Issue during the year	-	-	-	-	-
Interim Dividend Paid	-	(102.91)	-	-	(102.91)
Profit for the year	-	317.20	-	-	317.20
Other comprehensive income for the year	-	-	-	-	-
Balance as at 31 March 2024	1,249.60	770.10	681.10	-	2,700.80
Right Issue made during the year	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-
Bonus Share Issue during the year	-	-	-	-	-
Interim Dividend Paid	-	-	-	-	-
Profit for the year	-	525.62	-	-	525.62
Other comprehensive income for the year	-	-	-	-	-
Balance as at 31 March 2025	1,249.60	1,295.73	681.10	-	3,226.43

Significant accounting policies and notes to standalone financial statements ref. 1 to 40

The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached

For S A R A & Associates

Chartered Accountants

Firm Regn No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN: 25146464BMLNOC4199

For and on behalf of the Board of Directors

Bodhi Tree Multimedia Limited

CIN: L22211MH2013PLC245208

Mautik Tolia

Managing Director

DIN: 06586383

Nirali Shah

Company Secretary

Place: Mumbai

Date: 30th May, 2025

Sukesh Motwani

Director

DIN: 06586400

Ravi Bhatt

CFO

1 Background

Bodhi Tree Multimedia Ltd. ('the Company') was incorporated on July 4, 2013 under the Companies Act, 1956 and is listed on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) in India. The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023 Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023. The Company has established itself as a leader in television content in India particularly for Hindi language content and has also successfully ventured in the regional television content market and Internet based program. The registered office and principal place of business of the Company is at Andheri (West), Mumbai.

The company was originally incorporated as Bodhi Tree Multimedia Pvt. Ltd on 4th July, 2013 under Companies Act, 1956. The company has been converted in to Public Limited Company under Section 18 of the Companies Act, 2013 w.e.f. 01.09.2020 and the name of the company has been changed into Bodhi Tree Multimedia Ltd. w.e.f 01.09.2020

The separate financial statements (hereinafter referred to as "Financial Statements") of the Company for the year ended 31 March 2025 were authorized for issue by the Board of Directors at their meeting held on 30th May 2025.

2 Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the Financial Statements.

A. Basis of preparation and other significant accounting policies

(i) Basis of preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act and rules framed thereunder and guidelines issued by the Securities and Exchange Board of India (SEBI). The financial statements have been prepared under the historical cost convention and on the accrual basis.

(ii) Rounding of amounts

All amounts disclosed in the financial statements have been rounded off to the nearest thousands with two decimals thereof, unless otherwise stated. Zero "0.00" denotes amount less than ₹ 5,00.

All amounts in the financial statements are presented in Indian Rupees (₹) in Lakhs, unless otherwise stated (A Lakh is equivalent to one hundred thousand (100,000) from this year (FY 24-25) onwards

(iii) Current and non-current classification

Assets and liabilities are classified as current if expected to realize or settle within twelve months after the balance sheet date. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

B. Property, Plant and Equipment

- (i) All Property, Plant and Equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.
- (ii) Right-of-use (ROU) assets are stated at cost, less accumulated depreciation and impairment loss, if any. The carrying amount of ROU assets is adjusted for remeasurement of lease liability, if any, in future. Cost of ROU assets comprises the amount of initial measurement of lease liability, lease payments made before the commencement date (net of incentives received), initial direct costs and present value of estimated costs of dismantling and restoration.

C. Intangible Assets

Intangible assets under development comprises cost of intangible assets and related expenses that are not yet ready for their intended use at the reporting date.

D. Depreciation methods, estimated useful lives and residual value

- (i) Depreciation is calculated using the straight-line method to allocate the cost of the asset, net of their residual values, if any, over their estimated useful lives which are in accordance with the useful lives prescribed under Schedule II to the Companies Act, 2013

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a tangible assets are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

- (ii) Leasehold building and leasehold improvements are amortized over the period of lease or useful life of assets, whichever is lower.
- (iii) ROU assets are depreciated on straight line basis from the

commencement date to the end of useful life of asset or lease term whichever is earlier

E. Derecognition of property, plant and equipment / intangible assets

The carrying amount of an item of property, plant and equipment / intangible assets / investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangible assets / investment property is measured as the difference between the net disposal in proceeds and the carrying amount of the item and is recognised in the statement of profit and loss when the item is derecognized.

F. Lease

Lease liability associated with assets taken on lease (except short-term and low value assets) is measured at the present value of lease payments to be made. Lease payments are discounted using the interest rate implicit in the lease. Lease payments comprise fixed payments in relation to the lease (less lease incentives receivable), variable lease payments, if any and other amounts (residual value guarantees, penalties, etc.) to be payable in future in relation to the lease arrangement. Lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification.

G. Segments reporting:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the managing director, chief executive officer and chief financial officer which assesses the financial performance and position of the Company, and makes strategic decisions.

H. Foreign Currency Translation:

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in Statement of Profit and Loss. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

I. Inventories (Content under development):

Inventories of television programs and web series (content) under development are stated at lower or unamortized cost of production (including attributable / allocable production costs and expenses) or net realizable value. Cost of content production includes costs incurred during the conceptualization and pre-production phases also and are amortized on commercialization of such content.

J. Financial Instruments

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

Initial recognition of financial assets and liabilities

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the statement of profit and loss.

I. Financial assets

A) Subsequent measurement

Financial assets are classified into the specified categories i.e. amortized cost, fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

B) Derecognition of financial assets

- "A financial asset is derecognized only when
- The Company has transferred the rights to receive cash flows from the financial asset or the rights have expired or
 - The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset."

C) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

II. Financial liabilities and equity instruments

Debt or equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax.

A) Subsequent measurement Financial liabilities measured at amortized cost:

Financial liabilities are subsequently measured at amortized cost using the effective interest rate (EIR). 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 fee or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the statement of profit and loss

B) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

K. Revenue Recognition:

The Company derives revenue from producing television programs, Internet series to its customers. The Company identifies and evaluate each performance obligation under the contract. Revenue recognition is based on the delivery of performance obligations and an assessment of when control is transferred to the customer. Revenue is recognized either when the performance obligation in the contract has been performed ('point in time' recognition) or 'over time' as control of the performance obligation is transferred to the customer.

Revenue generated from the commissioned television programs and Internet series produced for broadcasters is recognized over the period of time over the contract period.

Revenue excludes any taxes and duties collected on behalf of the government.

L. Interest and Dividend Income:

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's carrying amount on initial recognition.

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

M. Income Tax:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred Tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward tax credits only if it is probable that future taxable amounts will be available to utilise those temporary differences, tax losses and tax credits.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss.

N. Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts, if any, as they are considered an integral part of Company's cash management.

O. Trade receivable:

Trade receivable are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

P. Impairment of assets:

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss.

Q. Provisions and Contingent Liabilities:

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated. Provisions are not recognised for future operating losses.

If the effect of time value of money is material, provisions are discounted using a current pre tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

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 embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Contingent assets are not recognised in the financial statements, however they are disclosed where the inflow of economic benefits is probable. When the realization of income is virtually certain, then the related asset is no longer a contingent asset and is recognised as an asset.

R. Earnings Per Share:

- (i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company

- by the weighted average number of equity shares outstanding during the financial year

- (ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

S. Borrowing cost:

Interest and other costs in connection with the borrowing of the funds to the extent related / attributed to the acquisition / construction of qualifying fixed assets are capitalised up to the date when such assets are ready for its intended use and all other borrowing costs are recognised as an expense in the period in which they are incurred.

3. Critical Estimates and Judgments

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgments are:

A. Estimated useful life of Tangible Assets:

The Company reviews the useful lives and carrying amount of fixed sets at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods

B. Estimation of Current Tax Expense and Income Tax Payable / Receivable:

The calculation of Company's tax charge necessarily involves a degree of estimation and judgement in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process. The final resolution of some of these items may give rise to material adjustment to taxable profits/losses.

C. Estimation of Contingent Liabilities:

The company exercises judgment in measuring and recognising provisions and the exposures to contingent liabilities which is related to pending litigation or other outstanding claims. Judgment is necessary in assessing the likelihood that a pending claim will succeed, or a liability will arise, and to quantify the possible range of the financial settlement. Because of the inherent uncertainty in this evaluation process, actual liability may be different from the originally estimated as provision or contingent liability.

D. Recognition of Deferred Tax Assets:

The recognition of deferred tax assets is based upon whether it is probable that sufficient taxable profits will be available in the future against which the reversal of temporary differences will be offset. In assessing the realizability of deferred tax assets, the Company considers the extent to which it is probable that the deferred tax asset will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment.

E. Impairment of Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers. Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses

expected credit loss model to assess the impairment loss or gain. The company uses a provision matrix and forward-looking information and an assessment of the credit risk over the expected life of the financial asset to compute the expected credit loss allowance for trade receivables.

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

F. Impairment assessment of Investments carried at cost:

The Company conducts impairment review of the investments in subsidiaries, Joint venture & associates whenever events or changes in circumstances indicate their carrying amounts may not be recoverable or tests for impairment annually. Determining whether an asset is impaired requires an estimation of the recoverable amount, which requires the Company to estimate the value in use which is based on future cash flows and suitable discount rate in order to calculate the present value.



NOTE 4A : PROPERTY, PLANT AND EQUIPMENT

Totals in Lakhs

Description of Assets	Right to Use Assets	Intangible Assets under development	Computer & Laptops	Furniture & fixtures	Office Equipment's	Total
I. Gross carrying amount						
As at March 31, 2023	51.25		8.21	0.42	20.61	80.50
Additions	87.89		-			87.89
Less: Disposal	10.74		-			10.74
As at March 31, 2024	128.40		8.21	0.42	20.61	157.65
Additions	-	-	3.01	-	-	3.01
Less: Disposal	-	-	-	-	-	-
As at March 31, 2025	128.40		11.22	0.42	20.61	160.67
II Accumulated depreciation / amortisation						
Upto March 31, 2023	26.80	-	6.01	0.41	18.92	52.14
Charge for the year	25.16		0.40	0.02	0.52	26.10
Less: Disposal	11.46		-	-	-	11.46
Upto March 31, 2024	40.51	-	6.41	0.42	19.44	66.78
Charge for the year	30.13	-	0.64	-	0.35	31.13
Less: Disposal	-	-				-
Upto March 31, 2025	70.65	-	7.05	0.42	19.79	97.91
III. Net carrying amount						
As at March 31, 2024	87.89		1.80	0.00	1.18	90.87
As at March 31, 2025	57.75		4.17	0.00	0.82	62.76

Net carrying amount						
Property, plant and equipment						
Intangible Assets under development						
					31-Mar-25	31-Mar-24
					4.99	2.98
					14.98	14.98

Intangible Assets under development aging Schedule

	Amount in CWIP for a period of				Total
Intangible Assets under development	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Projects in progress	-	6.00	8.98	-	14.98
Projects temporarily suspended	-	-	-	-	-

NOTE 4B : RIGHT TO USE ASSETS

Net carrying amount					
Right to Use Assets (refer table in Note 4A)					
				31-Mar-25	31-Mar-24
				57.75	87.89

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

5. Non-current investments

Particulars	As at 31 March 2025	As at 31 March 2024																
	Rupees	Rupees																
a)Investments measured at cost																		
i) Investments in Company/Partnership Firm																		
Investment in Company / Limited Liability Partnership Firm	4.43	2.90																
<table><tr><td>*Name of Company / Firm</td><td>Total Capital</td></tr><tr><td>Phataka Films LLP</td><td>Rs.1.00</td></tr><tr><td>Vasudhara Media Venture Pvt. Ltd.</td><td>Rs.1.00</td></tr><tr><td>Dharmaveer Media City Pvt. Ltd.</td><td>Rs. 0.90</td></tr><tr><td>M J Creative Stuido Pvt. Ltd.</td><td>Rs. 0.51</td></tr><tr><td>Maa Shanti Motion Pictures Pvt.Ltd.</td><td>Rs. 0.51</td></tr><tr><td>Samidha Khalid Ventures Pvt.Ltd.</td><td>Rs. 0.51</td></tr><tr><td>Total Capital</td><td>Rs. 4.43</td></tr></table>	*Name of Company / Firm	Total Capital	Phataka Films LLP	Rs.1.00	Vasudhara Media Venture Pvt. Ltd.	Rs.1.00	Dharmaveer Media City Pvt. Ltd.	Rs. 0.90	M J Creative Stuido Pvt. Ltd.	Rs. 0.51	Maa Shanti Motion Pictures Pvt.Ltd.	Rs. 0.51	Samidha Khalid Ventures Pvt.Ltd.	Rs. 0.51	Total Capital	Rs. 4.43		
*Name of Company / Firm	Total Capital																	
Phataka Films LLP	Rs.1.00																	
Vasudhara Media Venture Pvt. Ltd.	Rs.1.00																	
Dharmaveer Media City Pvt. Ltd.	Rs. 0.90																	
M J Creative Stuido Pvt. Ltd.	Rs. 0.51																	
Maa Shanti Motion Pictures Pvt.Ltd.	Rs. 0.51																	
Samidha Khalid Ventures Pvt.Ltd.	Rs. 0.51																	
Total Capital	Rs. 4.43																	
Total	4.43	2.90																

6. Non-Current Loan

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered good		
to Related Parties* (Refer Note 31)	632.08	87.12
Total	632.08	87.12

*loan to related party is repayable on demand

7. Other non-current financial assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered good		
Security Deposit	33.72	26.18
Bank FDRs	69.27	-
Accrued Interest	1.58	
Total	104.57	26.18

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

8. Deferred tax assets

(a) The major components of income tax are as under:

Income tax related to items recognized directly in the statement of profit and loss during the year

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Current Tax	211.47	74.53
Adjustment for current tax of prior periods	-	-
MAT Credit Entitlement	18.69	56.01
Total current tax expenses	230.16	130.55
Deferred tax charge / (credit)	0.53	7.03
Total tax expense reported in the statement of profit and loss	230.68	137.57
(b) Reconciliation of tax expense and the accounting profit multiplied by tax rate		
Accounting profit / (loss) before tax		
Income tax		
Statutory income tax @ of 27.82% (2022: 27.82%).	210.40	126.52
Tax effect of earlier years.	-	-
Net Tax effect on deductible and non-deductible expenses.	20.28	11.06
Tax expense recognized in the statement of profit and loss	230.68	137.58

Note: The statutory tax rate is the standard effective corporate income tax rate in India. The tax rate for deferred tax assets for the year ended 31 March 2025 is 27.82% (2023: 27.82%). Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to do so.

7. Other non-current financial assets

	Balance sheet		Recognized in the statement of profit and loss	
	31-03-2025	31-03-2024	31-03-2025	31-03-2024
(c) Deferred tax relates to the following:				
Deductible temporary differences				
Lease Liability is not deductible in Income Tax.	17.91	24.64	6.72	-17.06
Share Issue Expenses is 1/5th each year allowable.	6.04	9.06	3.02	3.02
Taxable Temporary Difference				
Depreciation and amortization on property, plant, equipment and intangible assets.	20.84	28.41	7.57	-21.89
Change in Effective Interest rate on change on Term loan.				0.83
	3.12	5.30	2.18	7.03

9. Other non-current assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Other Advances (Unsecured)		
Others - considered good	202.50	307.50
- considered doubtful		
Balances with government authorities - MAT Credit Entitlement	-13.88	4.81
Prepaid Expenses	26.95	29.43
Total	215.57	341.74

10. Inventories (valued at lower of cost and net realisable value)

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Inventory : Work-in-Progress	2,013.60	1,297.56
Total	2,013.60	1,297.56

11. Trade receivables (Unsecured)

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
- Considered good	1,302.22	833.10
- which have significant increase in credit risk		
- credit impaired		
	1,302.22	833.10
Less: Allowances for significant increase in credit risk		
Less: Allowances for credit impaired receivables		
Less: Allowances for expected credit loss		
Total	1,302.22	833.10

Trade Receivables ageing schedule as at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	1,053.06	0.36	222.13	-	26.69	1,302.22

Trade Receivables ageing schedule as at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	789.41	16.99	-	-	26.69	833.10

12. Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Balance with banks		
- in current accounts	0.21	52.63
Cash on hand	4.15	2.95
Total	4.36	55.58

13. Other current assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, considered good		
Loans and Advances to Related Parties		
- to Related Parties	-	-
- to Others		
Balances with government authorities - Direct taxes	362.23	24.18
Balances with government authorities - MAT Credit	-	-
Contract Assets	2,369.97	1,753.27
Advance to supplier	784.34	271.38
Others Advances	0.20	0.56
Total	3,516.74	2,049.39

14. Equity share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Rupees	No. of shares	Rupees
Authorised				
Equity shares of Re.1 each	12,50,00,000	1,250.00	12,50,00,000	1,250.00
	12,50,00,000	1,250.00	12,50,00,000	1,250.00
Issued, subscribed and paid-up				
Equity shares of Re.1 each fully paid up	12,49,60,000	1,249.60	12,49,60,000	1,249.60
	12,49,60,000	1,249.60	12,49,60,000	1,249.60

iv. Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year

a) Equity shares

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Rupees	No. of shares	Rupees
At the beginning of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60
Issued during the year	-	-	-	-
Outstanding at the end of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60

v. Rights, preferences and restrictions attached to shares

Equity shares

The Company has only one class of equity shares having par value of Rs. 1 per share. On a show of hands every member present in person shall have one vote; and upon a poll, the voting rights of members shall be in proportion to their share of the paid equity share capital of the Company. The Company in General meeting may declare dividends to be paid to members according to their respective rights, but no dividend shall exceed the amount recommended by the Board, but the Company in General Meeting may declare a smaller dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

vi. Shareholders holding more than 5 percent shares of the aggregate shares in the company

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Share Held	% of total holding	No. of Share Held	% of total holding
Equity shares of Rs. 10 each				
-Mautik Ajit Tolia	4,39,96,739	35.21%	44,00,975	3.52%
-AUGMENTA VALUE TRUST	68,85,697	5.51%	-	-

vii. Shareholding of Promoters

Shares held by promoters at the end of the year 31st March 2025

Promoter Name			
	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	35.21%	-0.01%
Sukesh Devidas Motwani	1,00,000	0.08%	-0.12%
Total			

Shares held by promoters at the end of the year 31st March 2024

Promoter Name			
	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,40,09,750	35.22%	0.00%
Sukesh Devidas Motwani	2,49,920	0.20%	0.00%
Total			



15. Other Equity

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Share Premium	681.10	681.10
Retained Earnings	1,295.73	770.10
Total	1,976.83	1,451.20
Share Premium		
Opening Balance	681.10	681.10
Add: On Premium on Right Issue	-	-
Less: On Bonus shares issued (Refer Note 35)	-	-
Closing Balance	681.10	681.10
Retained Earnings		
Opening Balance	770.10	555.81
Net Profit / (Loss) during the year	525.62	317.20
Interim Dividend Paid	-	-93.32
Income tax on Interim Dividend	-	-9.59
	1,295.73	770.10
(ii) Other comprehensive income		
As per last balance sheet	-	-
Closing Balance	-	-

- (i) Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.
- (ii) General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes.
- (iii) Retained earnings represent the accumulated earnings net of losses, if any, made by the Company over the years.



BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

16. Non-Current Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered Good		
Term Loans		
From Banks	77.35	70.64
From Other Financial Institution	1,120.52	7.01
Less: Current maturities disclosed under "short-term borrowings" (Refer Note 18)	-1,197.87	-75.49
Total	-	2.16

17. Lease Liabilities

Particulars	Non Current		Current	
	31-03-2025	31-03-2024	31-03-2025	31-03-2024
Lease Liabilities	21.45	64.39	42.94	24.17
	21.45	64.39	42.94	24.17

18. Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Secured, Considered Good		
Cash Credit Facility from Banks (Refer Note i below)	761.48	295.07
Unsecured, Considered Good		
Loans and advances from related parties -Repayable on Demand	135.14	94.00
Loans and advances from Others		
Current Maturities of Long Term Borrowings		
From Banks	77.35	69.41
From Other Financial Institution	1,120.52	6.08
Total	2,094.49	464.57

Note i. Principal Security Hypothecation of book debts for cash credit limit of 1000.00 Lakhs.

Collateral Security Equitable mortgage of immovable property of the director

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

19. Trade payables

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
"Micro and Small Enterprises (Including acceptance) (Refer Note i & ii below)"		
Others (Refer Note i & ii below)	1,434.93	1,243.39
	1,434.93	1,243.39

Note i. There are no Micro, Small and Medium Enterprises, to whom the Company owes dues. This information, as required to be disclosed under the Micro Small and Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

Note ii. Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	1,085.43	204.40	31.98	65.40	47.72	1,434.93
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

Trade Payables ageing schedule: As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	470.20	598.46	115.92	47.75	11.07	1,243.39
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

20. Other current financial liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest accrued but not due on borrowings	2.52	1.07
Total	2.52	1.07

21. Other current liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Statutory Dues	370.60	25.87
Expenses Payable	204.77	203.74
Total	575.37	229.61

22. Current Provisions

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Provision for income tax	453.91	74.53
Provision for Statutory Dues	22.37	-
Total	476.28	74.53



Episode 29

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BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

23. Revenue from operations

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Sale of services:		
Commissioned television programs	2,047.41	817.00
Internet programs / Web Series	4,367.74	2,894.74
Total	6,415.15	3,711.74

24. Other income

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest on others	52.19	4.19
Liabilities / excess provisions written back	-	5.57
Finance Income on Lease Deposit	-	1.01
Gain on derecognition of Right of Use assets & Financial Liability	-	1.41
Other non operating Income	48.81	12.70
Total	101.00	24.88

25. Cost of Production Expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Artists, directors, writes, technicians & other professional fees	4,605.74	2,003.42
Shooting and location expenses	395.31	393.92
Set properties and equipment hire charges	423.76	268.99
Food and refreshments charges	155.88	-22.87
Sound expense	19.86	6.93
Editing, Dubbing, Subtitling & Branding	124.53	299.37
Production expenses including purchase of costumes and dresses	134.33	280.80
Insurance expense	14.32	11.04
Other production expenses	73.34	81.88
Total	5,947.07	3,323.48

26. Change in Inventories

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Opening Balance		
Television serials, internet series	1,297.56	947.56
Closing Balance		
Television serials, internet series	2,013.60	1,297.56
Total	-716.04	-350.00

27. Employee benefits expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Salaries and wages - Staff	42.91	35.80
Directors Remuneration	72.00	67.50
Staff welfare expenses	4.50	3.91
Total	119.41	107.21

28. Finance cost

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest on Borrowings	186.25	51.83
Interest on lease liabilities	11.98	3.90
Total	198.23	55.73

29. Depreciation and amortization expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Depreciation on property, plant and equipment (Refer Note 4)	0.99	0.93
Amortization on right-of-use assets (Refer note 4)	30.13	20.45
Total	31.12	21.38

30. Other Expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Admin Expenses	3.49	8.35
Power and fuel	4.65	2.14
Rent Expenses	18.67	11.21
Rent Ind AS	1.13	0.09
Repairs and maintenance Expenses	6.57	4.74
Communication expenses	0.35	0.44
Travelling Expenses	28.49	19.05
Printing and stationery	2.57	0.80
Advertising and sales promotion	9.28	25.41
Legal and professional fees	73.18	42.44
Auditors Remuneration (Refer note. 30.1)	-	-
-As auditors - statutory audit	5.95	6.00
Miscellaneous expenses	1.01	0.31
Interest on TDS	24.71	3.06
Total	180.06	124.06

30.1. Payments to Auditors

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Statutory Audit Fees	5.95	6.00
limited review report	-	-
Other Certification service	-	-
Total	5.95	6.00



31. Disclosure under IND AS**I Disclosure under IND AS 24 - "Related-party Disclosures" are given below:****Related Party Disclosure:****A. Relationships****(i) Enterprises where controls exists :**

Subsidiaries / Associate / Joint venture

1. Phataka Films LLP (JV)
2. Vasudhara Media Venture Pvt. Ltd.
3. Dharmaveer Media City Pvt. Ltd.
4. Guroudev Bhalla Screens LLP
5. Maa Shanti Motion Pictures Pvt. Ltd.
6. MJ Creative Studios Pvt. Ltd.
7. Samidha Khalid Ventures Pvt. Ltd.

B. Key management personnel (KMP)

1. MAUTIK AJIT TOLIA
2. SUKESH DEVIDAS MOTWANI
3. UMA KRISHNAN
4. NUTAN JHA
5. RAHUL KANODIA
6. SUNEEL KUMAR JAIN
7. RAVI BHAVANISHANKAR BHATT
8. NIRALI DISHANT SHAH

Managing Director
Whole-Time Director
Director
Director
Director
Director
Chief Finance Officer
Company Secretary

C. Ventures in which KMPs have significant influence

1. Sumukha Bodhitree Entertainment Pvt Ltd. (KMP holds significant influence)

E. Other Related Party

1. Guroudev Bhalla (Partner of Stepdown Subsidiary)

F. Transactions with related parties

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transactions for the year ended March 31, 2025

Sr. No.	Particulars	Subsidiaries / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	Remuneration / Salary					
	Mautik Tolia	-	36.00	-	-	36.00
	Sukesh Motwani	-	36.00	-	-	36.00
2	Reimbursement of Exp. / Paid against services					
	Mautik Tolia	-	62.98	-	-	62.98
3	Sales / Other Income					
	Vasudhara Media Ventures Pvt. Ltd.	-	-	-	-	-
	Gurudev Bhalla Screens LLP	-	-	-	-	-
4	Interest Income					
	Dharmaveer Media City Pvt. Ltd.	0.94	-	-	-	0.94
	MJ Creative Studio Pvt Ltd	0.72	-	-	-	0.72
	Vasudhara Media Ventures Pvt. Ltd.	40.36	-	-	-	40.36
	Gurudev Bhalla Screens LLP	-	-	-	-	-
5	Loan / advance Taken					
	Mautik Tolia	-	33.31	-	-	33.31
6	Loan / advance / Project Advance Given					
	Vasudhara Media Ventures Pvt. Ltd.	913.37	-	-	-	913.37
	Gurudev Bhalla Screens LLP	-	-	-	-	-
	Dharmaveer Media City Pvt. Ltd.	-	-	-	-	-
	MJ Creative Studio Pvt Ltd	16.15	-	-	-	16.15
	Maa Shanti Motion Pictures Pvt. Ltd.	-	-	-	-	-
	Samidha Khalid Ventures Pvt. Ltd.	-	-	-	-	-
	Gurudev Bhalla	-	-	-	-	-
7	Loan / advance / Project Advance Received Back					
	Vasudhara Media Ventures Pvt. Ltd.	(373.81)	-	-	-	(373.81)
	Gurudev Bhalla Screens LLP	(7.36)	-	-	-	(7.36)
	Sumukha Bodhitree Entertainment Pvt Ltd	-	-	-	14.04	14.04
	Gurudev Bhalla	-	-	-	-	-

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transactions for the year ended March 31, 2024

Sr. No.	Particulars	Subsidiaries / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
8	Payments made on behalf of the related party					
	Phataka Films LLP	0.04	-	-	-	0.04
	Sumukha Bodhitree Entertainment Pvt. Ltd.	-	-	-	-	-
	Vasudhara Media Ventures Pvt. Ltd	-	-	-	-	-
	Dharmaveer Media City Pvt. Ltd	0.14	-	-	-	0.14
	MJ Creative Studio Pvt. Ltd.	0.63	-	-	-	0.63
	Maa Shanti Motion Pictures Pvt. Ltd	0.15	-	-	-	0.15
	Samidha Khalid's Creative Lab	0.03	-	-	-	0.03
	Guroudev Bhalla Screens LLP	-	-	-	-	-
9	Amount Receivable/ (Payable)					
	Mautik Tolia Unsecured Loan	-	(127.31)	-	-	(127.31)
	Mautik Tolia	-	-	-	-	-
	Sukesh Motwani	-	14.84	-	-	14.84
	Phataka Films LLP	35.80	-	-	-	35.80
	Sumukha Bodhitree Entertainment Pvt. Ltd.	-	-	-	16.90	16.90
	Vasudhara Media Ventures Pvt. Ltd.	725.92	-	-	-	725.92
	Dharmaveer Media City Pvt. Ltd.	9.78	-	-	-	9.78
	MJ Creative Studio Pvt. Ltd.	17.50	-	-	-	17.50
	Maa Shanti Motion Pictures Pvt. Ltd.	0.15	-	-	-	0.15
	Samidha Khalid's Creative Lab	0.03	-	-	-	0.03
	Guroudev Bhalla Screens LLP	(5.71)	-	-	-	(5.71)



BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transaction for the year ended March 31, 2024

Sr. No.	Particulars	Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP)	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	Remuneration / Salary					
	Mautik Tolia	-	33.00	-	-	33.00
	Sukesh Motwani	-	34.50	-	-	34.50
2	Reimbursement of Exp. / Paid against services					
	Mautik Tolia	-	41.53	-	-	41.53
3	Sales / Other Income					
	Vasudhara Media Ventures Pvt Ltd	150.00	-	-	-	150.00
	Gurudev Bhalla Screens LLP	12.70	-	-	-	12.70
4	Interest Income					
	Dharmaveer Media City Private Limited	0.65	-	-	-	0.65
	Gurudev Bhalla Screens LLP	3.54	-	-	-	3.54
5	Loan / advance Taken					
	Mautik Tolia	-	7.00	-	-	7.00
6	Loan / advance / Project Advance Given					
	Vasudhara Media Ventures Pvt Ltd	409.49	-	-	-	409.49
	Gurudev Bhalla Screens LLP	149.65	-	-	-	149.65
	Dharmaveer Media City Private Limited	8.11	-	-	-	8.11
	Sumukha Bodhitree Entertainment Pvt Ltd.				30.94	30.94
7	Loan / advance / Project Advance Received Back					
	Vasudhara Media Ventures Pvt Ltd	(397.94)	-	-	-	(397.94)
	Gurudev Bhalla Screens LLP	(189.55)	-	-	-	(189.55)
8	Payments made on behalf of the related party					
	Phataka Films LLP	0.08	-	-	-	0.08
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	14.04	14.04
	Vasudhara Media Ventures Pvt Ltd	0.17	-	-	-	0.17
	Gurudev Bhalla Screens LLP	39.91	-	-	-	39.91
9	Amount Receivable/(Payable)					
	Mautik Tolia Unsecured Loan	-	(94.00)	-	-	(94.00)
	Mautik Tolia Expenses Payble	-	(2.77)	-	-	(2.77)
	Sukesh Motwani	-	(10.48)	-	-	(10.48)
	Phataka Films LLP	35.76	-	-	-	35.76
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	30.94	30.94
	Vasudhara Media Ventures Pvt Ltd	185.73	-	-	-	185.73
	Dharmaveer Media City Private Limited	8.69	-	-	-	8.69
	Gurudev Bhalla Screens LLP	1.65	-	-	-	1.65

32. Disclosure under IND AS - 33 “Earnings Per Share”:

Particulars	Units	31-03-2025	31-03-2024
Net Profit after taxation (As per the statement of profit and loss)	Rs.	525.62	317.20
Actual No. of Equity Shares outstanding at the end of the year	Nos.	12,49,60,000	12,49,60,000
Weighted Average number of equity shares outstanding during the period / year	Nos.	12,49,60,000	12,49,60,000
Basic earnings per share	Rs.	0.42	0.25
Diluted earnings per share	Rs.	0.42	0.25
Nominal value per share	Rs.	1.00	1.00

33. Disclosures pertaining to Ind AS 116 “Leases”

1. The Company as a lessee :

The following is the summary of practical expedients elected:

Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than twelve months of lease term.

(b) Carrying value Right-of-use assets (RoU) :

Description of Assets	Right to Use Assets
I. Gross carrying amount	
As at March 31, 2023	51.25
Additions	90.40
Less: Disposal	51.25
As at March 31, 2024	90.40
Additions	-
Less: Disposal	-
As at March 31, 2025	90.40
II. Accumulated depreciation / amortisation	
Upto March 31, 2023	26.80
Charge for the year	20.45
Less: Disposal	44.74
Upto March 31, 2024	2.51
Charge for the year	30.13
Less: Disposal	
Upto March 31, 2025	32.64
III. Net carrying amount	
As at March 31, 2024	87.89
As at March 31, 2025	57.75

(c) The details of the lease liabilities are as follows:

Particulars	31-03-2025	31-03-2024
As at 1 April	88.56	27.24
Add: Accretion of interest	11.98	3.90
Add: Creation of lease liability		90.40
Less: Derecognition of lease liability during the year		(8.11)
Less: Payment of interest and principle as shown in the statement of cash flows under cash flows from financing activities	(36.15)	(24.86)
Net carrying amount as at 31 March	64.39	88.56

Lease liabilities (Current)	42.94	24.17
Lease liabilities (Non Current)	21.45	64.39
Net carrying amount as at 31 March	64.39	88.56

(d) The following are the amounts recognised in the statement of profit and loss:

Particulars	31-03-2025	31-03-2024
Depreciation expense of right-of-use assets	30.13	20.45
Gain on derecognition of right-of-use asset	-	1.41
Interest expense on lease liabilities	11.98	3.90
Loss on derecognition of Financial Liability	-	-

34. Expenditure in Foreign Currency

Particulars	31-03-2025	31-03-2024
	Rupees	Rupees
Other production expenses	-	-

35. Dividend paid and proposed

No Dividend was paid during the year ended 31st March 2025. In Previous year ended 31st March 2024 interim Dividend Rs: 0.50 on equity shares was paid on 21-Oct-2023 & further final dividend of Rs:0.50 paid on 28-Mar-2024 by the Board of Directors.



36. Financial Assets & Liabilities

Particulars	Measured at :		
	Amortized Cost	FVTPL	FV OCI
Non-Current			
Financial Assets			
Investments in Subsidiaries / Associate / Joint venture	4.43	-	-
Loans	632.08	-	-
Other non-current financial assets	104.57	-	-
Financial Liabilities			
Borrowings	-	-	-
Lease Liabilities	21.45	-	-
Current			
Financial Assets			
Trade receivables	1,302.22	-	-
Cash and cash equivalents	4.36	-	-
Financial Liabilities			
Borrowings	2,094.49	-	-
Lease Liabilities	42.94	-	-
Trade payables	1,434.93		
Other financial Liabilities	2.52	-	-

37. Financial risk management

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk are reviewed regularly to reflect changes in market conditions and the Company's activities.

i. Market Risks

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk such as equity price risk and commodity risk.

The company is not significantly exposed to foreign currency risk. Moreover, the company has no investments in equity shares thus the company is not exposed to price risk also.

Interest rate Risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, management of the Company performs a corporate interest rate risk.

According to the Company interest rate risk exposure is only for floating rate borrowings. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year.

ii. Credit Risks

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities primarily trade receivables and from its loans and advances and other financial instruments.

Trade receivables

Customer credit risk is managed by each Project wise subject to the company's established policy, procedures and control relating to customer credit risk management.

The Company measures the expected credit loss of trade receivables and loan & advances customers wise based on historical trend. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no provision considered.

iii. Liquidity Risk

Liquidity risk is the risk that the company will face in meeting its obligations associated with its financial liabilities. The company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the company's credit rating and impair investor confidence.

The following table shows the maturity analysis of the company's financial liabilities as at the balance sheet date:

Particular	Less than 12 months	More than 12 months	Total
Borrowings	2,094.49	-	2,094.49
Lease Liabilities	21.45	42.94	64.39
Trade Payable	1,434.93	-	1,434.93
Other financial liabilities	2.52	-	2.52
Statutory Dues	370.60	-	370.60
Expenses Payable	204.77	-	204.77

iv. Capital Management

The Company aim to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders.

The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company does not distribute dividends to the shareholders.

38. A To the best of information of the management, the disclosure requirements to be given pursuant to Gazette notification for amendments in Schedule III to the Companies Act, 2013 dated 24 March 2021 effective from 01 April 2021 pertaining to following matters are either disclosed or not applicable to the Group.

- During the year, the Group have not entered into any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.
- No proceeding has been initiated or pending against the Group and its associates for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- The Group have not been declared a wilful defaulter by any bank or financial institution or other lender.
- There are no charges or satisfaction of charges yet to be registered with ROC beyond the statutory period.
- There are no transactions related 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.
- The Group have not traded or invested in Crypto currency or virtual currency during the financial year.
- As per Clause (87) of section 2 and section 186(1) of the Companies Act, 2013 and Rules made thereunder, the Group is in compliance with the number of layers as permitted under the said provisions.
- Utilization of borrowed funds and share premium
 - No fund (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - No funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including foreign entity ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

38. B Contingent Liabilities

Following contingent liability has not been provided for -

Particular	Amount #
Goods and Service Tax Act (FY 2018-19)	68,92,660
Goods and Service Tax Act (FY 2019-20)	18,18,526
Goods and Service Tax Act (FY 2020-21)	52,70,486

During the year ended 31st March 2025, the Company have received orders from Goods and Service Tax Authorities against which appeal in pending with relevant authorities and the Management alongwith its Tax consultants expect that its position will be likely upheld on ultimate resolution and will not have any adverse effect on financial position and results of the Company.

Amount includes Tax, interest and penalty thereon.

Note 39: Ratio Disclosure

Ratio	Numerator	Denominator	March 31, 2025 Ratio	March 31, 2024 Ratio	% Variance	Reason for Variance*
(a) Current Ratio	Current Assets	Current Liabilities	1.48	2.08	-29%	-
(b) Debt-Equity Ratio	Debt (Total Borrowings)	Total Equity	0.65	0.17	276%	Increase in debt
(c) Debt Service Coverage Ratio	"Profit for the period/ year + Finance cost + Depreciation	"Lease Liabilities + "Interest Accrued on Borrowings"	11.28	4.40	157%	Increase in Finance cost and profit
(d) Return on Equity Ratio	Profit for the period/year	Average Total Equity	0.18	0.12	45%	Equity share capital is same and profit is remain has increased in current year
(e) Inventory turnover ratio	"Revenue from operations"	Average Inventory	3.87	3.31	-	-
(f) Trade Receivables turnover ratio	"Revenue from operations"	"Average Trade Receivable"	6.01	3.45	74%	-
(g) Trade payables turnover ratio	Total purchases	Average Trade Payable	-	-	-	-
(h) Net capital turnover ratio	"Revenue from operations"	"Average Working Capital = Current Assets - Current Liabilities"	2.91	1.69	72%	Revenue has increased during the year
(i) Net profit ratio	Profit for the period/year	"Revenue from operations"	0.08	0.09	-4%	-
(j) Return on Capital employed	"Profit Before Tax + Finance cost"	"Equity + Debt (Borrowings) - Cash and Cash Equivalents"	0.18	0.16	9%	-
(k) Return on investment	"Profit Before Tax + Finance cost"	Total assets	0.12	0.11	14%	-
* given only if more than 25%						

40. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classifications

Significant accounting policies and notes to standalone financial statements ref. 1 to 40
The above accompanying notes are an integral part of these Standalone Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOC4199

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Sukesh Motwani
Director
DIN: 06586400

Ravi Bhatt
CFO

**Consolidated
Independent
Auditor's Report**

Consolidated Independent Auditor's Report

To,
The Board of Directors of Bodhi Tree Multimedia Limited
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Bodhi Tree Multimedia Limited (hereinafter referred to as “the Holding Company”) and its subsidiaries & associates (The Holding company, its subsidiaries and its associates together referred to as ‘the Group’) comprising of the consolidated Balance sheet as at 31 March 2025, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and consolidated Statement Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the consolidated financial statements”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of associate the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended (“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 consolidated state of affairs of the Company and its associate as at 31 March 2025, their consolidated profit and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (‘SAs’) specified under section 143(10) of the Companies Act, 2013 (‘the Act’). Our responsibilities under those standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (‘the ICAI’) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor’s Report Thereon

The Company’s Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board’s Report including Annexures to Board’s Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder’s Information, but does not include the Consolidated Financial Statements, standalone financial statements and our auditor’s report thereon.

Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management’s Responsibilities for the Consolidated Financial Statements

The Company’s Board of Directors is responsible for the preparation of these Consolidated financial statements in terms of the requirement of the Companies Act, 2013 (hereinafter referred to as “the Act”) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated 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. The respective Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; the selection and application of the 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 fair presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company included in the Group are also responsible for overseeing the financial reporting process of the Company and of its associate.

Auditor’s Responsibilities for the Audit of Consolidated Financial Statements

Our objective is to obtain reasonable assurance about whether the Consolidated 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 consolidated financial statements.

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

Consolidated Independent Auditor's Report

- Identify and assess the risks of material misstatement of the consolidated 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 Companies Act, 2013, 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of all the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Statements.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls that we identify during our audit.

We communicate with those charged with governance regarding, 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.

Other Matter

We did not audit the financial statements and other financial information, in respect of five subsidiaries, whose financial statements include total assets of Rs.918.78 Lakhs as at March 31, 2025, total revenues of Rs.818.03 Lakhs and net cash flows amounting to Rs. (34.81) Lakhs for the year ended on that date. Further, we did not audit the financial statement of the one Associate included in the consolidated financial statements which includes share of Net loss of Rs 0.06 Lakhs for the year ended March 31, 2025 as considered in the statement. These financial statements and other financial information have been audited by other auditors and such financial statements, other financial information and auditor's report have been furnished to us by the management of the Holding Company. Our opinion on the consolidated financial statements, in so far as it relates to the amount and disclosures included in respect of these subsidiaries and associate, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.

Our opinion on the consolidated financial statements, and our report on other legal and regulatory requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and audited/ unaudited financial statements and financial information furnished by the management.

Report on Other Legal and Regulatory Requirements

1) As required by Section 143 (3) of the Act, based on our audit and on the consideration of the reports of the other auditors on separate financial statements and other financial information of the associates, we report, to the extent applicable, that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books;
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

- d) In our opinion, the aforesaid consolidated financial statements comply with Ind AS specified under Section 133 of the Act;
- e) On the basis of the written representations received from the directors of the Holding Company and taken on record by the Board of Directors of the Holding Company none of the directors of the Group companies and its associate covered under the Act, are disqualified as on 31st March 2025 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 Holding Company and its associate company covered under the Act, and the operating effectiveness of such controls, refer to our separate report in 'Annexure A';
- g) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements / consolidated financial statements as also the other financial information of the associates:
- (i) The consolidated financial statements does not have any pending litigations which would impact its financial position of the Group.
 - (ii) The Group did not have any long-term contracts including derivative contracts hence the question of making a provision for any resulting material foreseeable losses does not arise; and;
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, outside the Group, including foreign entity("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign

entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) As stated in note 35 of consolidated financial statements, no dividend was paid during the year.
- (vi) Based on our examination which included test checks, the Company and its Subsidiaries and Associates has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the respective software.

Further, for the periods where audit trail (edit log) facility was enabled and operated for the respective accounting software, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

- 2) In our Opinion and according to the information and explanations given to us, there are no qualifications or adverse remarks by the auditor in the Companies (Auditor's Report) Order, 2020 report of the company incorporated in India and included in the consolidated financial statement.
- 3) 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 to the best of our information and according to the 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 our opinion and conclusion on the Financial Statements of Subsidiaries & Associate, we have relied solely on the reports of such other auditors.

For S A R A & Associates
Chartered Accountants
Firm Registration No.120927W

Yogesh Rawal
Partner
Membership No. 146464
Mumbai

Date : 30th May, 2025
UDIN: 25146464BMLN0E8106

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENT OF BODHI TREE MULTIMEDIA LIMITED

Independent Auditor's Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Act')

In conjunction with our audit of the consolidated financial statements of Bodhi Tree Multimedia Limited (the 'Holding Company') and its associate (the Holding Company and its associate together referred to as the 'Group') as at and for the year ended 31 March 2025, we have audited the internal financial controls over financial reporting of the Group, which is the under the Act, as at that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of Group, covered under the Act, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 (the '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 the company's business, including adherence to the 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 internal financial controls over financial reporting of the Group, as aforesaid, based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls over financial reporting, and the Guidance Note 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 over financial reporting 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 over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting of Group as aforesaid.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial controls over financial reporting 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 controls over financial reporting include 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 of the company; and
- (3) provide reasonable assurance regarding prevention or 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the IFCoFR 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 Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matter

The consolidated financial statements also include Subsidiaries & associate, which are Private Limited Companies & LLP's, whose internal financial controls over financial reporting have not been audited by us. Therefore, the internal financial controls over financial reporting in so far as it relates to such subsidiaries and associate based solely on the reports of such other auditors.

For S A R A & Associates

Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal

Partner
Membership No. 146464
Mumbai

Date: 30th May, 2025.
UDIN: 25146464BMLNOE8106

CONSOLIDATED BALANCE SHEET

as at March 31, 2025

Particulars	Note	As at 31 March 2025	As at 31 March 2024
		Rupees	Rupees
I ASSETS			
Non-current assets			
Property, plant and equipment and Intangible Assets			
Property, plant and equipment	4	9.30	5.97
Intangible Assets	4A	14.98	14.98
Right to Use Assets	4B	57.75	87.88
Financial assets			
- Investments	5	1.51	0.80
- Loans	6	53.21	101.44
Other non-current financial assets	7	127.32	40.95
Deferred tax assets	8	3.12	5.30
Other non-current assets	9	506.53	541.74
Total non-current assets		773.70	799.07
Current assets			
Inventories	10	2,401.41	1,631.06
Financial assets			
- Trade receivables	11	2,334.66	1,401.83
- Cash and cash equivalents	12	47.18	81.98
Other current assets	13	3,623.19	2,255.84
Total current assets		8,406.43	5,370.71
Total Assets		9,180.14	6,169.78



CONSOLIDATED BALANCE SHEET

as at March 31, 2025

Particulars		Note	As at 31 March 2025	As at 31 March 2024
			Rupees	Rupees
II EQUITY AND LIABILITIES				
Equity				
- Equity share capital	14		1,249.60	1,249.60
- Other equity	15		2,026.65	1,474.25
- NCI			5.81	15.68
Total equity			3,282.06	2,739.53
Non-current liabilities				
Financial Liabilities				
- Borrowings	16		-	2.16
- Lease Liabilities	17		21.45	64.39
Total non-current liabilities			21.45	66.55
Current liabilities				
Financial liabilities				
Financial liabilities				
- Borrowings	18		2,095.39	500.64
- Lease Liabilities	17		42.94	24.17
- Trade payables	19			
- Total outstanding dues of micro and small enterprise				
- Total outstanding dues of creditors other than micro and small enterprises			2,493.53	2,169.09
Other financial liabilities	20		2.52	1.14
Other current liabilities	21		754.47	577.45
Provisions Current Tax Liabilities (Net)	22		487.79	91.20
Total current liabilities			5,876.64	3,363.69
Total liabilities			5,898.09	3,430.25
Total Equity and liabilities			9,180.14	6,169.78

Significant accounting policies and notes to Consolidated financial statements ref. 1 to 41
The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLN0E8106

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Sukesh Motwani
Director
DIN: 06586400

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Ravi Bhatt
CFO

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2025

Particulars	Note	For the year ended 31 March 2025	For the year ended 31 March 2024
		Rupees	Rupees
Income:			
Revenue from operations	23	8,909.79	6,399.91
Other Income	24	66.32	9.41
Total income		8,976.11	6,409.32
Expenses:			
Cost of production	25	8,305.52	6,258.51
Changes in inventories	26	-645.37	-683.50
Employee Benefits Expenses	27	129.79	108.27
Finance Cost	28	203.40	72.08
Depreciation and amortization expenses	29	33.23	22.54
Other Expenses	30	218.45	122.70
Total expenses		8,245.02	5,900.60
Profit before share of profit/(loss) of an associates/ a joint ventures and exceptional items and Tax		731.08	508.72
Exceptional Item		-0.06	-0.08
Profit before Exceptional Item and Tax		731.02	508.64
Profit before Tax		780.77	508.64
Tax Expenses:	8		
- Current tax		-219.72	-91.20
- Tax Expenses of Earlier years		-	-
- MAT Credit Entitlement		-18.69	-56.01
- Deferred tax		-0.53	-7.03
Profit for the year (A)		492.09	354.40
Other Comprehensive Income			
(i) Items that will not be reclassified to statement of profit and loss			
Remeasurements of post-employment benefit obligations		-	-
Income tax relating to above		-	-
Total Other Comprehensive Income (B)		-	-
Total Comprehensive Profit for the year (A+B)		492.09	354.40
Profit attributable to:			
Owners of the Company		488.20	339.21
Non-controlling interests		3.89	15.20
		492.09	354.41
Earnings per equity share Basic & Diluted (of face Value Rs. 1 each)	32		
Basic		0.39	0.28
Diluted		0.39	0.28

Significant accounting policies and notes to Consolidated financial statements ref. 1 to 41
The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

In terms of our report attached

For S A R A & Associates

Chartered Accountants

Firm Regn No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN: 25146464BMLNOE8106

For and on behalf of the Board of Directors

Bodhi Tree Multimedia Limited

CIN: L22211MH2013PLC245208

Mautik Tolia

Managing Director

DIN: 06586383

Nirali Shah

Company Secretary

Place: Mumbai

Date: 30th May, 2025

Sukesh Motwani

Director

DIN: 06586400

Ravi Bhatt

CFO

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended March 31, 2025

Sr. No.	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
		Rupees	Rupees
A)	Cash flow from operating activities:		
	Profit for the period	731.02	508.72
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	33.23	22.54
	Finance cost	203.40	56.40
	Changes in assets and liabilities		
	Changes in Inventories	-770.35	-683.50
	Trade receivables and unbilled revenue	-2,300.18	-974.24
	Other Non Current Assets	30.13	-
	Loans, other financial assets and other assets	-2.74	-336.75
	Trade payables	324.44	1,293.25
	Other financial liabilities, other liabilities and provisions	550.82	41.63
	Cash generated from operations	-1,200.23	-71.95
	Income taxes paid	-219.72	-120.94
	Net cash generated by operating activities	-1,419.95	-192.89
B)	Cash flow from investing activities:		
	Property, plant and equipment	-3.33	-4.16
	Investment in Non Current Asset	-0.71	-0.51
	Net cash generated from investing activities	-4.04	-4.67
C)	Cash flow from financing activities:		
	Proceeds from Short Term Borrowings	1,594.75	5.33
	Proceeds from long term borrowings	-	21.32
	Repayment of long term borrowings	-2.16	-29.52
	Dividend	-	-102.91
	Interest paid	-203.40	-56.40
	Shares issued	-	3.00
	Net cash generated from financing activities	1,389.18	-159.18
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	-34.80	-356.74
	Cash and cash equivalents at the beginning of the period	81.98	438.72
	Cash and cash equivalents at the end of the period	47.18	81.98

Significant accounting policies and notes to Consolidated financial statements ref. 1 to 41
The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOE8106

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Sukesh Motwani
Director
DIN: 06586400

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Ravi Bhatt
CFO

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended March 31, 2025

Particulars	Equity Share Capital	Reserves & Surplus		"Items of Other Comprehensive Income (OCI)"	Total
		Retained earnings	Securities premium	Remeasurements of defined benefit plans	
Balance as at 31 March 2023	1,249.60	556.73	681.10	-	2,487.55
Right Issue made during the year	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-
Bonus Share Issue during the year	-	-	-	-	-
Interim Dividend Paid	-	(93.32)	-	-	(93.32)
Income Tax on Interim Dividend	-	(9.59)	-	-	(9.59)
Profit for the year	-	339.21	-	-	339.21
Balance as at 31 March 2024	1,249.60	857.33	681.10	-	2,723.85
Right Issue made during the year	-	-	-	-	-
Security premium on share issue during the year	-	-	-	-	-
Bonus Share Issue during the year	-	-	-	-	-
Interim Dividend Paid	-	-	-	-	-
Profit for the year	-	488.20	-	-	488.20
Other comprehensive income for the year	-	-	-	-	-
Balance as at 31 March 2025	1,249.60	1,345.54	681.10	-	3,276.24

The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

Significant accounting policies and notes to Consolidated financial statements ref. 1 to 41
The above accompanying notes are an integral part of these Consolidated Ind AS financial statements.

In terms of our report attached
For S A R A & Associates
Chartered Accountants
Firm Regn No: 120927W

Yogesh Rawal
Partner
Membership No: 146464
Place: Mumbai
Date: 30th May 2025
UDIN: 25146464BMLNOE8106

For and on behalf of the Board of Directors
Bodhi Tree Multimedia Limited
CIN: L22211MH2013PLC245208

Mautik Tolia
Managing Director
DIN: 06586383

Sukesh Motwani
Director
DIN: 06586400

Nirali Shah
Company Secretary
Place: Mumbai
Date: 30th May, 2025

Ravi Bhatt
CFO

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

1. Background

Bodhi Tree Multimedia Ltd. ('the Company') was incorporated on July 4, 2013 under the Companies Act, 1956 and is listed on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) in India. The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023. Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023. The Company has established itself as a leader in television content in India particularly for Hindi language content and has also successfully ventured in the regional television content market and Internet based program. The registered office and principal place of business of the Company is at Andheri (West), Mumbai.

The company was originally incorporated as Bodhi Tree Multimedia Pvt. Ltd on 4th July, 2013 under Companies Act, 1956. The company has been converted in to Public Limited Company under Section 18 of the Companies Act, 2013 w.e.f. 01.09.2020 and the name of the company has been changed into Bodhi Tree Multimedia Ltd. w.e.f 01.09.2020

The separate financial statements (hereinafter referred to as "Financial Statements") of the Company for the year ended 31 March 2025 were authorized for issue by the Board of Directors at their meeting held on 30th May 2025.

2. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the Financial Statements.

A Basis of preparation and other significant accounting policies

(i) Basis of preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act and rules framed thereunder and guidelines issued by the Securities and Exchange Board of India (SEBI). The financial statements have been prepared under the historical cost convention and on the accrual basis.

(ii) Rounding of amounts

All amounts disclosed in the financial statements have been rounded off to the nearest thousands with two decimals thereof, unless otherwise stated. Zero "0.00" denotes amount less than ₹5,00.

All amounts in the financial statements are presented in Indian Rupees (₹) in Lakhs, unless otherwise stated (A Lakh is equivalent to one hundred thousand (100,000) from this year (FY 24-25) onwards

(iii) Current and non-current classification

Assets and liabilities are classified as current if expected to realize or settle within twelve months after the balance sheet date. Deferred

tax assets and liabilities are classified as non-current assets and liabilities.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

B Property, Plant and Equipment

- (i) All Property, Plant and Equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.
- (ii) Right-of-use (ROU) assets are stated at cost, less accumulated depreciation and impairment loss, if any. The carrying amount of ROU assets is adjusted for remeasurement of lease liability, if any, in future. Cost of ROU assets comprises the amount of initial measurement of lease liability, lease payments made before the commencement date (net of incentives received), initial direct costs and present value of estimated costs of dismantling and restoration.

C Intangible Assets

Intangible assets under development comprises cost of intangible assets and related expenses that are not yet ready for their intended use at the reporting date.

D Depreciation methods, estimated useful lives and residual value

- (i) Depreciation is calculated using the straight-line method to allocate the cost of the asset, net of their residual values, if any, over their estimated useful lives which are in accordance with the useful lives prescribed under Schedule 11 to the Companies Act, 2013

The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a tangible assets are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as

income or expense in the Statement of Profit and Loss.

- (ii) Leasehold building and leasehold improvements are amortized over the period of lease or useful life of assets, whichever is lower.
- (iii) ROU assets are depreciated on straight line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier

E Derecognition of property, plant and equipment / intangible assets

The carrying amount of an item of property, plant and equipment / intangible assets / investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangible assets / investment property is measured as the difference between the net disposal in proceeds and the carrying amount of the item and is recognised in the statement of profit and loss when the item is derecognized.

F Lease

Lease liability associated with assets taken on lease (except short-term and low value assets) is measured at the present value of lease payments to be made. Lease payments are discounted using the interest rate implicit in the lease. Lease payments comprise fixed payments in relation to the lease (less lease incentives receivable), variable lease payments, if any and other amounts (residual value guarantees, penalties, etc.) to be payable in future in relation to the lease arrangement. Lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification.

G Segments reporting:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the managing director, chief executive officer and chief financial officer which assesses the financial performance and position of the Company, and makes strategic decisions.

H Foreign Currency Translation:

- (i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

- (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in Statement of Profit and Loss.

Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

I Inventories (Content under development):

Inventories of television programs and web series (content) under development are stated at lower or unamortized cost of production (including attributable / allocable production costs and expenses) or net realizable value. Cost of content production includes costs incurred during the conceptualization and pre-production phases also and are amortized on commercialization of such content.

J Financial Instruments

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

Initial recognition of financial assets and liabilities

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the statement of profit and loss.

I. Financial assets

A) Subsequent measurement

Financial assets are classified into the specified categories i.e. amortized cost, fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

B) Derecognition of financial assets

- A financial asset is derecognized only when
- (a) The Company has transferred the rights to receive cash flows from the financial asset or the rights have expired or
 - (b) The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the

asset is continued to be recognised to the extent of continuing involvement in the financial asset.

C) Impairment of financial assets

- I. The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

II. Financial liabilities and equity instruments

Debt or equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax.

A) Subsequent measurement

Financial liabilities measured at amortized cost:

Financial liabilities are subsequently measured at amortized cost using the effective interest rate (EIR). 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 fee or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the statement of profit and loss

B) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

K Revenue Recognition:

The Company derives revenue from producing television programs, Internet series to its customers. The Company identifies and evaluate each performance obligation under the contract. Revenue recognition is based on the delivery of performance obligations and an assessment of when control is transferred to the customer. Revenue is recognized either when the performance obligation in the contract has been performed ('point in time' recognition) or 'over time' as control of the performance obligation is transferred to the customer.

Revenue generated from the commissioned television programs and Internet series produced for broadcasters is recognized over the period of time over the contract period.

Revenue excludes any taxes and duties collected on behalf of the government..

L Interest and Dividend Income:

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's carrying amount on initial recognition.

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

M Income Tax:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred Tax assets are recognised for all deductible temporary differences, unused tax losses and carry forward tax credits only if it is probable that future taxable amounts will be available to utilise those temporary differences, tax losses and tax credits.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss.

N Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short- term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts, if any, as they are considered an integral part of Company's cash management.

O Trade receivable:

Trade receivable are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

P Impairment of assets:

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit or Loss.

Q Provisions and Contingent Liabilities:

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated. Provisions are not recognised for future operating losses.

If the effect of time value of money is material, provisions are discounted using a current pre tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

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 embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Contingent assets are not recognised in the financial statements, however they are disclosed where the inflow of economic benefits is probable. When the realization of income is virtually certain, then the related asset is no longer a contingent asset and is recognised as an asset.

R Earnings Per Share:

- (i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company
- by the weighted average number of equity shares outstanding during the financial year

- (ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

The after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

S Borrowing cost:

Interest and other costs in connection with the borrowing of the funds to the extent related / attributed to the acquisition / construction of qualifying fixed assets are capitalised up to the date when such assets are ready for its intended use and all other borrowing costs are recognised as an expense in the period in which they are incurred.

3 Critical Estimates and Judgments

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgments are:

A Estimated useful life of Tangible Assets:

The Company reviews the useful lives and carrying amount of fixed sets at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods

B Estimation of Current Tax Expense and Income Tax Payable / Receivable:

The calculation of Company's tax charge necessarily involves a degree of estimation and judgement in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process. The final resolution of some of these items may give rise to material adjustment to taxable profits/losses.

C Estimation of Contingent Liabilities:

The company exercises judgment in measuring and recognising provisions and the exposures to contingent liabilities which is related to pending litigation or other outstanding claims. Judgment is necessary in assessing the likelihood that a pending claim will succeed, or a liability will arise, and to quantify the possible range of the financial settlement. Because of the inherent uncertainty in this evaluation process, actual liability may be different from the originally estimated as provision or contingent liability.

D Recognition of Deferred Tax Assets:

The recognition of deferred tax assets is based upon whether it is probable that sufficient taxable profits will be available in the future against which the reversal of temporary differences will be offset. In assessing the realizability of deferred tax assets, the Company considers the extent to which it is probable

that the deferred tax asset will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment.

E Impairment of Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers. Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses expected credit loss model to assess the impairment loss or gain. The company uses a provision matrix and forward-looking information and an assessment of the credit risk over the expected life of the financial asset to compute the expected credit loss allowance for trade receivables.

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

F Impairment assessment of Investments carried at cost:

The Company conducts impairment review of the investments in subsidiaries, Joint venture & associates whenever events or changes in circumstances indicate their carrying amounts may not be recoverable or tests for impairment annually. Determining whether an asset is impaired requires an estimation of the recoverable amount, which requires the Company to estimate the value in use which is based on future cash flows and suitable discount rate in order to calculate the present value.



First

श्री तिरुपति
॥ बाबाजी ॥

Episode 2



NOTE 4A : PROPERTY, PLANT AND EQUIPMENT

Description of Assets	Right to Use Assets	Intangible Assets under development	Computer & Laptops	Furniture & fixtures	Office Equipment's	Total
I. Gross carrying amount						
As at March 31, 2023	51.25		8.21	0.42	20.61	80.49
Additions	87.89	-	1.93	0.40	1.83	92.04
Less: Disposal	10.74	-	-	-	-	10.74
As at March 31, 2024	128.40		10.14	0.83	22.44	161.80
Additions	-	-	6.44	-	-	6.44
Less: Disposal	-	-	-	-	-	-
As at March 31, 2025	128.40		16.57	0.83	22.44	168.25
II. Accumulated depreciation / amortisation						
Upto March 31, 2023	26.80	-	6.01	0.41	18.92	52.14
Charge for the year	25.16		1.08	0.06	0.96	27.26
Less: Disposal	11.46		-	-	-	11.46
Upto March 31, 2024	40.51	-	7.09	0.46	19.88	67.94
Charge for the year	30.13		2.56	0.04	0.50	33.23
Less: Disposal						-
Upto March 31, 2025	70.65	-	9.65	0.50	20.38	101.17
III. Net carrying amount						
As at March 31, 2024	87.89		3.05	0.36	2.56	93.86
As at March 31, 2025	57.75		6.92	0.33	2.06	67.08

Net carrying amount	31 March 2025	31 March 2024
Property, plant and equipment	9.30	5.97
Intangible Assets under development	14.98	14.98

Intangible Assets under development aging Schedule

Intangible Assets under development	Amount in CWIP for a period of				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Projects in progress	-	6.00	8.98	-	14.98
Projects temporarily suspended	-	-	-	-	-

NOTE 4B : RIGHT TO USE ASSETS

Net carrying amount	31 March 2025	31 March 2024
Right to Use Assets (refer table in Note 4A)	57.75	87.89

5. Non-current investments

Particulars	As at 31 March 2025	As at 31 March 2024								
	Rupees	Rupees								
a) Investments measured at cost i) Investments in Partnership Firm Investment in Limited Liability Partnership Firm *Name of Firm Pathka Films LLP Total Capital Rs. 3,00,000 <table><tr><td>Partner Name</td><td>Partner Share</td></tr><tr><td>Bodhi Tree Multimedia Ltd</td><td>33.33%</td></tr><tr><td>The Purple Production LLP</td><td>33.33%</td></tr><tr><td>Raju Udupa</td><td>33.33%</td></tr></table> Footnote: Aggregate value of unquoted investments held by the Company is Rs. 100,000 (Previous year: Rs. 100,000)	Partner Name	Partner Share	Bodhi Tree Multimedia Ltd	33.33%	The Purple Production LLP	33.33%	Raju Udupa	33.33%	1.51	0.80
Partner Name	Partner Share									
Bodhi Tree Multimedia Ltd	33.33%									
The Purple Production LLP	33.33%									
Raju Udupa	33.33%									
Total	1.51	0.80								

6. Non-Current Loan

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered good to Related Parties* (Refer Note 31)	53.21	101.44
Total	53.21	101.44

7. Other non-current financial assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered good Security Deposit Bank FDRs	58.05 69.27	40.95 -
Total	127.32	40.95

8. Deferred tax assets

(a) The major components of income tax are as under:

Income tax related to items recognized directly in the statement of profit and loss during the year

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Current Tax	219.72	91.20
Adjustment for current tax of prior periods	-	-
MAT Credit Entitlement	18.69	56.01
Total current tax expenses	238.40	147.21
Deferred tax charge / (credit)	0.53	-7.03
Total tax expense reported in the statement of profit and loss	238.93	154.24
(b) Reconciliation of tax expense and the accounting profit multiplied by tax rate		
Accounting profit / (loss) before tax		
Income tax		
Statutory income tax @ of 27.82% (2022: 27.82%).	203.37	143.37
Tax effect of earlier years.	-	-
Net Tax effect on deductible and non-deductible expenses.	35.56	10.87
Tax expense recognized in the statement of profit and loss	238.93	154.24

Note: The statutory tax rate is the standard effective corporate income tax rate in India. The tax rate for deferred tax assets for the year ended 31 March 2025 is 27.82% (2024: 27.82%). Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to do so.

(c) Deferred tax relates to the following:	Balance sheet	
	31-03-2025	31-03-2024
Deductible temporary differences		
Lease Liability is not deductible in Income Tax.	17.91	24.64
Share Issue Expenses is 1/5th each year allowable.	6.04	9.06
Taxable Temporary Difference		
Depreciation and amortization on property, plant, equipment and intangible assets.	20.84	28.41
Change in Effective Interest rate on change on Term loan.	-	-
	3.12	5.30

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(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

9. Other non-current assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Other Advances (Unsecured)		
Others - considered good	492.50	507.50
- considered doubtful		
Balances with government authorities - MAT Credit Entitlement	-13.88	4.81
Prepaid Expenses	27.90	29.43
Total	506.53	541.74

10. Inventories (valued at lower of cost and net realisable value)

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Inventory : Work-in-Progress	2,401.41	1,631.06
Total	2,401.41	1,631.06

11. Trade receivables (Unsecured)

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
- Considered good	2,334.66	1,401.83
- which have significant increase in credit risk		
- credit impaired		
	2,334.66	1,401.83
Less: Allowances for significant increase in credit risk		
Less: Allowances for credit impaired receivables		
Less: Allowances for expected credit loss		
Total	2,334.66	1,401.83

Trade Receivables ageing schedule as at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables	2,253.78	6.07	48.13	-	26.69	2,334.66
-considered good						

Trade Receivables ageing schedule as at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables	1,358.14	16.99	-	-	26.69	1,401.83
-considered good						

12. Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Balance with banks		
- in current accounts	40.28	78.56
Cash on hand	6.90	3.42
Total	47.18	81.98

13. Other current assets

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, considered good		
Loans and Advances to Related Parties		
- to Related Parties	15.00	-
- to Others		-
Balances with government authorities - Direct taxes	432.73	115.08
Balances with government authorities - MAT Credit	-	-
Contract Assets	2,369.97	1,835.90
Advance to supplier	802.92	301.11
Others Advances	2.57	3.75
Total	3,623.19	2,255.84



14. Equity share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Rupees	No. of shares	Rupees
Authorised				
Equity shares of Re.1 each	12,50,00,000	1,250.00	12,50,00,000	1,250.00
	12,50,00,000	1,250.00	12,50,00,000	1,250.00
Issued, subscribed and paid-up				
Equity shares of Re.1 each fully paid up	12,49,60,000	1,249.60	12,49,60,000	1,249.60
	12,49,60,000	1,249.60	12,49,60,000	1,249.60

iv. Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year

a) Equity shares

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Rupees	No. of shares	Rupees
At the beginning of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60
Issued during the year	-	-	-	-
Outstanding at the end of year	12,49,60,000	1,249.60	12,49,60,000	1,249.60

v. Rights, preferences and restrictions attached to shares

Equity shares

The Company has only one class of equity shares having par value of Rs. 1 per share. On a show of hands every member present in person shall have one vote; and upon a poll, the voting rights of members shall be in proportion to their share of the paid equity share capital of the Company. The Company in General meeting may declare dividends to be paid to members according to their respective rights, but no dividend shall exceed the amount recommended by the Board, but the Company in General Meeting may declare a smaller dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

vi. Shareholders holding more than 5 percent shares of the aggregate shares in the company

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Share Held	% of total holding	No. of Share Held	% of total holding
Equity shares of Rs. 10 each				
-Mautik Ajit Tolia	4,39,96,739	35.21%	44,00,975	3.52%
-AUGMENTA VALUE TRUST	68,85,697	5.51%	-	-

vii. Shareholding of Promoters**Shares held by promoters at the end of the year 31st March 2025**

Promoter Name			
	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,39,96,739	35.21%	-0.01%
Sukesh Devidas Motwani	1,00,000	0.08%	-0.12%

Shares held by promoters at the end of the year 31st March 2024

Promoter Name			
	No. of Shares	% of total shares	% Change during the year
Mautik Ajit Tolia	4,40,09,750	35.22%	0.00%
Sukesh Devidas Motwani	2,49,920	0.20%	0.00%



15. Other Equity

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Share Premium	681.10	681.10
Retained Earnings	1,345.55	793.15
Total	2,026.65	1,474.25
Share Premium		
Opening Balance	681.10	681.10
Add: On Premium on Right Issue	-	-
Less: On Bonus shares issued (Refer Note 35)	-	-
Closing Balance	681.10	681.10
Retained Earnings		
Opening Balance	857.33	556.73
Net Profit / (Loss) during the year	488.20	339.21
Interim Dividend Paid	-	-93.32
Income tax on Interim Dividend	-	-9.59
	1,345.55	857.33
(ii) Other comprehensive income		
As per last balance sheet	-	-
Closing Balance	1,345.55	793.15

- (i) Securities premium is used to record the premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.
- (ii) General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes.
- (iii) Retained earnings represent the accumulated earnings net of losses, if any, made by the Company over the years.



16. Non-Current Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Unsecured, Considered Good		
Term Loans		
From Bank	77.35	70.64
From Other Financial Institution	1,120.52	7.01
Less: Current maturities disclosed under "short-term borrowings" (Refer Note 18)	-1,197.87	-75.49
Total	-	2.16

17. Lease Liabilities

Particulars	Non Current		Current	
	31-03-2025	31-03-2024	31-03-2025	31-03-2024
Lease Liabilities	21.45	64.39	42.94	24.17
	21.45	64.39	42.94	24.17

18. Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Secured, Considered Good		
Cash Credit Facility from Banks (Refer Note i below)	761.48	295.07
Unsecured, Considered Good		
Loans and advances from related parties -Repayable on Demand	136.04	130.08
Loans and advances from Others		
Current Maturities of Long Term Borrowings		
From Banks	77.35	69.41
From Other Financial Institution	1,120.52	6.08
Total	2,095.39	500.64

Note: i. Principal Security Hypothecation of book debts for cash credit limit of 1000 Lakhs.
Collateral Security Equitable mortgage of immovable property of the director

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

19. Trade payables

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Micro and Small Enterprises (Including acceptance) (Refer Note i & ii below)		
Others (Refer Note i & ii below)	2,493.53	2,169.09
	2,493.53	2,169.09

Note: i. There are no Micro, Small and Medium Enterprises, to whom the Company owes dues. This information, as required to be disclosed under the Micro Small and Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

ii. Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	2,103.62	230.87	45.92	65.40	47.72	2,493.53
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

Trade Payables ageing schedule: As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	1,395.89	598.46	115.92	47.75	11.07	2,169.09
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

20. Other current financial liabilities

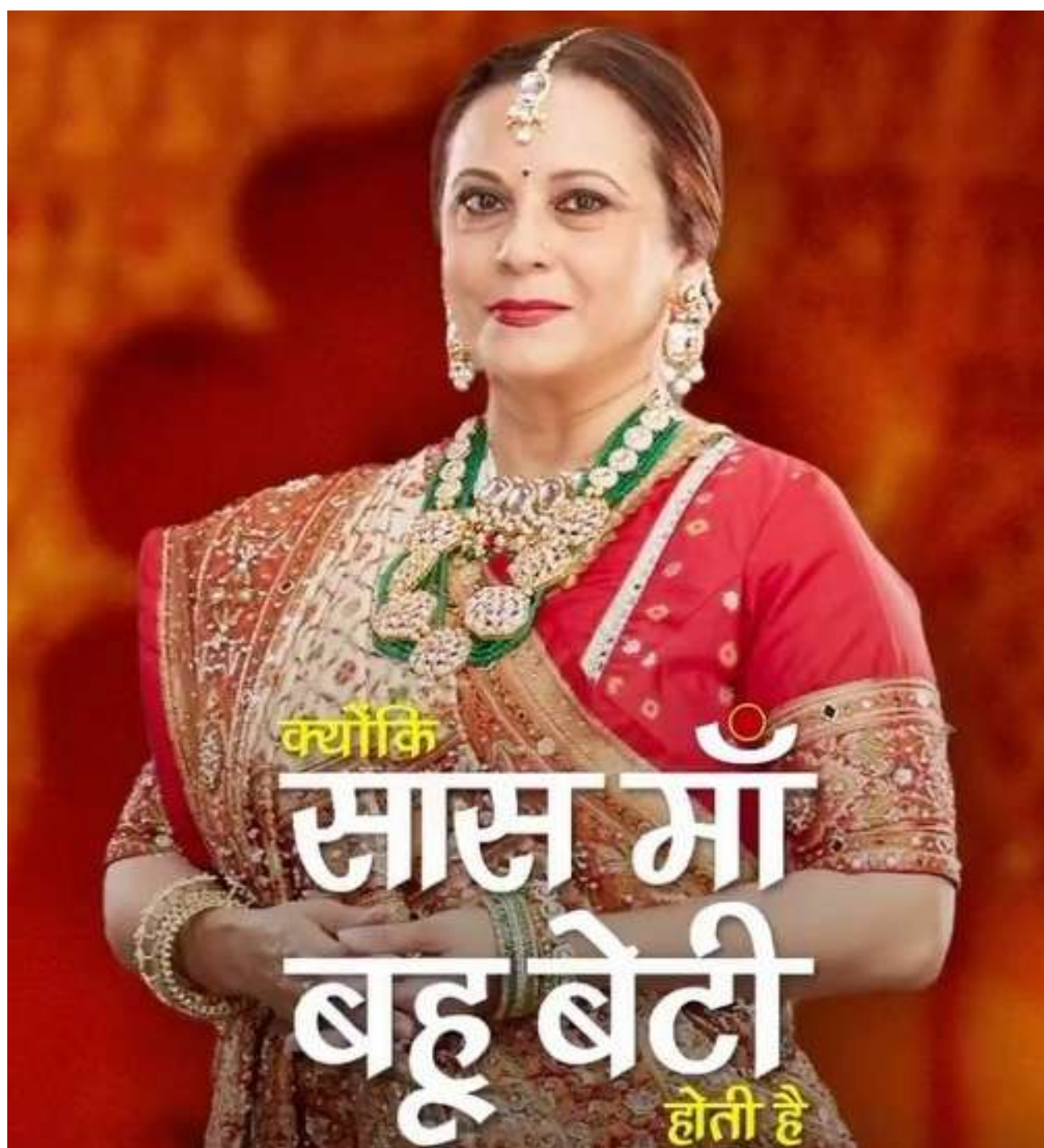
Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest accrued but not due on borrowings	2.52	1.14
Total	2.52	1.14

21. Other current liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Statutory Dues	481.01	153.45
Expenses Payable	224.46	424.00
Deferred Income	49.00	-
Total	754.47	577.45

22. Current Provisions

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Provision for income tax	465.40	91.20
Provision for Statutory Dues	22.39	-
Total	487.79	91.20



BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

23. Revenue from operations

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Sale of services:		
Commissioned television programs	3,724.02	3,496.94
Internet programs / Web Series	5,185.77	2,902.97
Total	8,909.79	6,399.91

24. Other income

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest on others	10.17	-
Liabilities / excess provisions written back	0.29	5.57
Finance Income on Lease Deposit	-	1.01
Gain on derecognition of Right of Use assets & Financial Liability	-	1.41
Other non operating Income	55.86	1.42
Total	66.32	9.41

25. Cost of Production Expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Artists, directors, writes, technicians & other professional fees	5,757.51	3,809.19
Shooting and location expenses	639.75	718.29
Set properties and equipment hire charges	689.76	612.43
Food and refreshments charges	204.70	170.09
Sound expense	27.92	22.11
Editing, Dubbing, Subtitling & Branding	648.02	410.58
Production expenses including purchase of costumes and dresses	170.38	346.14
Insurance expense	15.69	15.18
Other production expenses	151.80	154.50
Total	8,305.52	6,258.51

26. Change in Inventories

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Opening Balance Television serials, internet series	1,631.06	947.56
Closing Balance Television serials, internet series	2,401.41	1,631.06
Total	-645.37	-683.50

27. Employee benefits expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Salaries and wages - Staff	53.29	36.76
Directors Remuneration	72.00	67.50
Staff welfare expenses	4.50	4.01
Total	129.79	108.27

28. Finance cost

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Interest on Borrowings	191.42	68.18
Interest on lease liabilities	11.98	3.90
Total	203.40	72.08

29. Depreciation and amortization expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Depreciation on property, plant and equipment (Refer Note 4)	3.10	2.09
Amortization on right-of-use assets (Refer note 4)	30.13	20.45
Total	33.23	22.54

30. Other Expenses

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Admin Expenses	5.17	4.29
Power and fuel	6.40	2.81
Rent Expenses	33.99	12.79
Rent Ind AS	1.13	0.09
Repairs and maintenance Expenses	7.49	5.73
Communication expenses	0.37	0.63
Travelling Expenses	31.86	17.09
Printing and stationery	3.67	1.53
Advertising and sales promotion	9.32	19.70
Legal and professional fees	77.51	43.35
Auditors Remuneration (Refer note. 30.1)		
-As auditors - statutory audit	7.85	9.00
-For other matters	-	1.50
Miscellaneous expenses	1.06	0.33
Interest on TDS	32.63	3.88
Total	218.45	122.70

30.1 . Payments to Auditors

Particulars	As at 31 March 2025	As at 31 March 2024
	Rupees	Rupees
Statutory Audit Fees	3.50	7.50
limited review report	1.50	1.50
Other Certification service	2.85	1.50
Total	7.85	10.50



31. Disclosure under IND AS
I Disclosure under IND AS 24 - "Related-party Disclosures" are given below:
Related Party Disclosure:
A. Relationships
(i) Enterprises where controls exists :
Subsidiaries / Associate / Joint venture

1. Phataka Films LLP (JV)
2. Vasudhara Media Venture Pvt. Ltd.
3. Dharmaveer Media City Pvt. Ltd.
4. Guroudev Bhalla Screens LLP
5. Maa Shanti Motion Pictures Pvt. Ltd.
6. MJ Creative Studios Pvt. Ltd.
7. Samidha Khalid Ventures Pvt. Ltd.

B. Key management personnel (KMP)

- | | |
|------------------------------|-----------------------|
| 1. MAUTIK AJIT TOLIA | Managing Director |
| 2. SUKESH DEVIDAS MOTWANI | Whole-Time Director |
| 3. UMA KRISHNAN | Director |
| 4. NUTAN JHA | Director |
| 5. RAHUL KANODIA | Director |
| 6. SUNEEL KUMAR JAIN | Director |
| 7. RAVI BHAVANISHANKAR BHATT | Chief Finance Officer |
| 8. NIRALI DISHANT SHAH | Company Secretary |

C. Ventures in which KMPs have significant influence

1. Sumukha Bodhitree Entertainment Pvt Ltd. (KMP holds significant influence)

D. Other Related Party

1. Guroudev Bhalla (Partner of Stepdown Subsidiary)

E. Transactions with related parties
Statement of transactions for the year ended March 31, 2025

Sr. No.	Particulars	Subsidiaries / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	Remuneration / Salary					
	Mautik Tolia	-	36.00	-	-	36.00
	Sukesh Motwani	-	36.00	-	-	36.00
2	Reimbursement of Exp. / Paid against services					
	Mautik Tolia	-	62.98	-	-	62.98
3	Sales / Other Income					
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	-
	Guroudev Bhalla Screens LLP	-	-	-	-	-

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Subsidiaries / Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP) Other Related Party	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
4	Interest Income					
	Dharmaveer Media City Pvt Ltd	0.94	-	-	-	0.94
	MJ Creative Studio Pvt Ltd	0.72	-	-	-	0.72
	Vasudhara Media Ventures Pvt Ltd	40.36	-	-	-	40.36
	Guroudev Bhalla Screens LLP	-	-	-	-	-
5	Loan / advance Taken					
	Mautik Tolia	-	33.31	-	-	33.31
6	Loan / advance / Project Advance Given					
	Vasudhara Media Ventures Pvt Ltd	913.37	-	-	-	913.37
	MJ Creative Studio Pvt Ltd	16.15	-	-	-	16.15
7	Loan / advance / Project Advance Received Back					
	Vasudhara Media Ventures Pvt Ltd	(373.18)	-	-	-	(373.18)
	Guroudev Bhalla Screens LLP	(7.36)	-	-	-	(7.36)
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	14.04	14.04
8	Payments made on behalf of the related party					
	Phataka Films LLP	0.04	-	-	-	0.04
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	-	-
	Vasudhara Media Ventures Pvt Ltd	-	-	-	-	-
	Dharmaveer Media City Pvt Ltd	0.14	-	-	-	0.14
	MJ Creative Studio Pvt Ltd	0.63	-	-	-	0.63
	Maa Shanti Motion Pictures Pvt Ltd	0.15	-	-	-	0.15
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	0.03
	Guroudev Bhalla Screens LLP	-	-	-	-	-
9	Amount Receivable/(Payable)					
	Mautik Tolia Unsecured Loan	-	(127.31)	-	-	(127.31)
	Sukesh Motwani	-	(14.84)	-	-	(14.84)
	Phataka Films LLP	35.80	-	-	-	35.80
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	16.90	16.90
	Vasudhara Media Ventures Pvt Ltd	725.92	-	-	-	725.92
	Dharmaveer Media City Pvt Ltd	9.78	-	-	-	9.78
	MJ Creative Studio Pvt Ltd	17.50	-	-	-	17.50
	Maa Shanti Motion Pictures Pvt Ltd	0.15	-	-	-	0.15
	Samidha Khalid's Ventures Pvt Ltd	0.03	-	-	-	0.03
	Guroudev Bhalla Screens LLP	(5.71)	-	-	-	(5.71)

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Statement of transaction for the year ended March 31, 2024

Sr. No.	Particulars	Associate / Joint venture	Key management personnel (KMP)	Relative of Key management personnel (KMP)	Enterprise in which Key Management Personnel and KMP relative have significant influence	Total
1	Remuneration / Salary					
	Mautik Tolia	-	33.00	-	-	33.00
	Sukesh Motwani	-	34.50	-	-	34.50
2	Reimbursement of Exp. / Paid against services					
	Mautik Tolia	-	41.53	-	-	41.53
3	Sales / Other Income					
	Vasudhara Media Ventures Pvt Ltd	150.00	-	-	-	150.00
	Guroudev Bhalla Screens LLP	12.70	-	-	-	12.70
4	Interest Income					
	Dharmaveer Media City Private Limited	0.65	-	-	-	0.65
	Guroudev Bhalla Screens LLP	3.54	-	-	-	3.54
5	Loan / advance Taken					
	Mautik Tolia	-	7.00	-	-	7.00
6	Loan / advance / Project Advance Given					
	Vasudhara Media Ventures Pvt Ltd	409.49	-	-	-	409.49
	Guroudev Bhalla Screens LLP	149.65	-	-	-	149.65
	Dharmaveer Media City Private Limited	0.01	-	-	-	0.01
7	Loan / advance / Project Advance Received Back					
	Vasudhara Media Ventures Pvt Ltd	(397.94)	-	-	-	(397.94)
	Guroudev Bhalla Screens LLP	(189.55)	-	-	-	(189.55)
8	Payments made on behalf of the related party					
	Phataka Films LLP	0.08	-	-	-	0.08
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	14.04	14.04
	Vasudhara Media Ventures Pvt Ltd	0.17	-	-	-	0.17
	Guroudev Bhalla Screens LLP	39.91	-	-	-	39.91
9	Amount Receivable/ (Payable)					
	Mautik Tolia Unsecured Loan	-	(94.00)	-	-	(94.00)
	Mautik Tolia Expenses Payble	-	(2.77)	-	-	(2.77)
	Sukesh Motwani	-	(10.48)	-	-	(10.48)
	Phataka Films LLP	35.76	-	-	-	35.76
	Sumukha Bodhitree Entertainment Pvt Ltd.	-	-	-	30.94	30.94
	Vasudhara Media Ventures Pvt Ltd	185.73	-	-	-	185.73
	Dharmaveer Media City Private Limited	8.69	-	-	-	8.69
	Guroudev Bhalla Screens LLP	1.65	-	-	-	1.65

32. Disclosure under IND AS - 33 “Earnings Per Share”:

Particulars	Units	31-03-2025	31-03-2024
Net Profit after taxation (As per the statement of profit and loss)	Rs.	492.09	354.40
Actual No. of Equity Shares outstanding at the end of the year	Nos.	12,49,60,000	12,49,60,000
Weighted Average number of equity shares outstanding during the period / year	Nos.	12,49,60,000	12,49,60,000
Basic earnings per share	Rs.	0.39	0.28
Diluted earnings per share	Rs.	0.39	0.28
Nominal value per share	Rs.	1.00	1.00

33. Disclosures pertaining to Ind AS 116 “Leases”

1. The Company as a lessee :

The following is the summary of practical expedients elected:

Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than twelve months of lease term.

(b) Carrying value Right-of-use assets (RoU) :

Description of Assets	Right to Use Assets
I. Gross carrying amount	
As at March 31, 2023	51.25
Additions	90.40
Less: Disposal	51.25
As at March 31, 2024	90.40
Additions	-
Less: Disposal	-
As at March 31, 2025	90.40
II. Accumulated depreciation / amortisation	
Upto March 31, 2023	26.80
Charge for the year	20.45
Less: Disposal	44.74
Upto March 31, 2024	2.51
Charge for the year	30.13
Less: Disposal	-
Upto March 31, 2025	32.64
III. Net carrying amount	
As at March 31, 2024	87.89
As at March 31, 2025	57.75

(c) The details of the lease liabilities are as follows:

Particulars	31-03-2025	31-03-2024
As at 1 April	88.57	27.24
Add: Accretion of interest	11.98	3.90
Add: Creation of lease liability		90.40
Less: Derecognition of lease liability during the year		(8.11)
Less: Payment of interest and principle as shown in the statement of cash flows under cash flows from financing activities	(36.15)	(24.86)
Net carrying amount as at 31 March	64.39	88.56

Lease liabilities (Current)	42.94	24.17
Lease liabilities (Non Current)	21.45	64.39
Net carrying amount as at 31 March	64.39	88.56

(d) The following are the amounts recognised in the statement of profit and loss:

Particulars	31-03-2025	31-03-2024
Depreciation expense of right-of-use assets	30.13	20.45
Gain on derecognition of right-of-use asset	-	1.41
Interest expense on lease liabilities	11.98	3.90

34. Expenditure in Foreign Currency

Particulars	31-03-2025	31-03-2024
	Rupees	Rupees
Other production expenses	-	-

35. Dividend paid and proposed

In the Current FY 2024-25, no dividend was paid. (However, Interim Dividend Rs: 0.50 on equity shares is paid on 21-Oct-2023 & further final dividend of Rs:0.50 paid on 28-Mar-2024 by the Board of Directors for the year ended 31 March 2024.)



36. Financial Assets & Liabilities

Particulars	Measured at :		
	Amortized Cost	FVTPL	FV OCI
Non-Current			
Financial Assets			
Investments in Subsidiaries / Associate / Joint venture	1.51	-	-
Loans	53.21	-	-
Other non-current financial assets	127.32	-	-
Financial Liabilities			
Borrowings	-	-	-
Lease Liabilities	21.45	-	-
Current			
Financial Assets			
Trade receivables	2,334.66	-	-
Cash and cash equivalents	47.18	-	-
Financial Liabilities			
Borrowings	2,095.39	-	-
Lease Liabilities	42.94	-	-
Trade payables	2,493.53		
Other financial Liabilities	2.52	-	-

37. Financial risk management

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk are reviewed regularly to reflect changes in market conditions and the Company's activities.

i. Market Risks

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk such as equity price risk and commodity risk.

The company is not significantly exposed to foreign currency risk. Moreover, the company has no investments in equity shares thus the company is not exposed to price risk also.

Interest rate Risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, management of the Company performs a corporate interest rate risk.

According to the Company interest rate risk exposure is only for floating rate borrowings. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year.

ii. Credit Risks

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities primarily trade receivables and from its loans and advances and other financial instruments.

Trade receivables

Customer credit risk is managed by each Project wise subject to the company's established policy, procedures and control relating to customer credit risk management.

The Company measures the expected credit loss of trade receivables and loan & advances customers wise based on historical trend. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no provision considered.

iii. Liquidity Risk

Liquidity risk is the risk that the company will face in meeting its obligations associated with its financial liabilities. The company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the company's credit rating and impair investor confidence.

The following table shows the maturity analysis of the company's financial liabilities as at the balance sheet date:

Particular	Less than 12 months	More than 12 months	Total
Borrowings	2,095.39	-	2,095.39
Lease Liabilities	21.45	42.94	64.39
Trade Payable	2,493.53	-	2,493.53
Other financial liabilities	2.52	-	2.52
Statutory Dues	481.01	-	481.01
Expenses Payable	224.46	-	224.46

iv. Capital Management

The Company aim to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders.

The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company does not distribute dividends to the shareholders.

38. A To the best of information of the management, the disclosure requirements to be given pursuant to Gazette notification for amendments in Schedule III to the Companies Act, 2013 dated 24 March 2021 effective from 01 April 2021 pertaining to following matters are either disclosed or not applicable to the Group.

- During the year, the Group have not entered into any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.
- No proceeding has been initiated or pending against the Group and its associates for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- The Group have not been declared a wilful defaulter by any bank or financial institution or other lender.
- There are no charges or satisfaction of charges yet to be registered with ROC beyond the statutory period.
- There are no transactions related 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.
- The Group have not traded or invested in Crypto currency or virtual currency during the financial year.
- As per Clause (87) of section 2 and section 186(1) of the Companies Act, 2013 and Rules made thereunder, the Group is in compliance with the number of layers as permitted under the said provisions.
- Utilization of borrowed funds and share premium
 - No fund (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - No funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including foreign entity ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

38. B Contingent Liabilities

Following contingent liability has not been provided for -

Particular	Amount #
Goods and Service Tax Act (FY 2018-19)	68,92,660
Goods and Service Tax Act (FY 2019-20)	18,18,526
Goods and Service Tax Act (FY 2020-21)	52,70,486

During the year ended 31st March 2025, the Company have received orders from Goods and Service Tax Authorities against which appeal in pending with relevant authorities and the Management alongwith its Tax consultants expect that its position will be likely upheld on ultimate resolution and will not have any adverse effect on financial position and results of the Company.

Amount includes Tax, interest and penalty thereon.

BODHI TREE MULTIMEDIA LIMITED
STANDALONE BALANCE SHEET AS AT MARCH 31, 2025

Note 39: Ratio Disclosure

Ratio	Numerator	Denominator	March 31, 2025 Ratio	March 31, 2024 Ratio	% Variance	Reason for Variance*
(a) Current Ratio	Current Assets	Current Liabilities	1.43	1.60	-10%	-
(b) Debt-Equity Ratio	Debt (Total Borrowings)	Total Equity	0.64	0.18	248%	Increase in debt
(c) Debt Service Coverage Ratio	"Profit for the period/year + Finance cost + Depreciation"	"Lease Liabilities + Interest Accrued on Borrowings"	11.63	5.01	132%	Increase in Finance cost and profit
(d) Return on Equity Ratio	Profit for the period/year	Average Total Equity	0.18	0.14	33%	Equity share capital had increased and profit is remain same in current year
(e) Inventory turnover ratio	"Revenue from operations"	Average Inventory	4.34	4.82	-10%	-
(f) Trade Receivables turnover ratio	"Revenue from operations"	"Average Trade Receivable"	4.77	4.71	1%	-
(g) Trade payables turnover ratio	Total purchases	Average Trade Payable	-	-	-	-
(h) Net capital turnover ratio	"Revenue from operations"	"Average Working Capital = Current Assets - Current Liabilities"	3.93	3.11	26%	Increase in revenue from operations
(i) Net profit ratio	Profit for the period/year	"Revenue from operations"	0.06	0.06	10%	-
(j) Return on Capital employed	"Profit Before Tax + Finance cost"	"Equity + Debt (Borrowings) - Cash and Cash Equivalents" -	0.18	0.18	0%	-
(k) Return on investment	"Profit Before Tax + Finance cost"	Total assets	0.11	0.09	14%	-
* given only if more than 25%						

BODHI TREE MULTIMEDIA LIMITED

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Note 40

Name of the entity in the group	Net Assets i.e Total assets minus total liabilities		Share in profit and loss		Share in other comprehensive Income		Share in total comprehensive Income	
	As % of Consolidated net assets	Amount	As % of Consolidated profit and loss	Amount	As % of Consolidated other comprehensive Income	Amount	As % of Consolidated total comprehensive Income	Amount
Parent	98.37%	3,228.49	96.71%	475.88	-	-	96.71%	475.88
Subsidiaries								-
Indian								-
1. Vasudhara Media Venture Pvt. Ltd.	0.53%	17.50	2.04%	10.06	-	-	2.04%	10.06
2. Gurudev Bhalla Screens LLP	1.23%	40.29	1.89%	9.28	-	-	1.89%	9.28
3. Dharmaveer Media City Pvt. Ltd.	-0.09%	(2.95)	-0.37%	(1.80)	-	-	-0.37%	(1.80)
4. MJ Creative Studios Pvt. Ltd.	0.01%	0.22	0.04%	0.22	-	-	0.04%	0.22
5. Samidha Khalid Ventures Pvt. Ltd.	-0.02%	(0.73)	-0.15%	(0.73)	-	-	-0.15%	(0.73)
6. Maa Shanti Motion Pictures Pvt. Ltd.	-0.02%	(0.76)	-0.15%	(0.76)	-	-	-0.15%	(0.76)
Joint Venture								
Indian	-	-	-0.01%	(0.06)			-0.01%	(0.06)
Pathaka Films LLP								
Total	100.00%	3,282.06	100.00%	492.09	-	-	100.00%	492.09

41. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classifications

In terms of our report attached

For S A R A & Associates

Chartered Accountants

Firm Regn No: 120927W

Yogesh Rawal

Partner

Membership No: 146464

Place: Mumbai

Date: 30th May 2025

UDIN25146464BMLN0E8106

For and on behalf of the Board of Directors**Bodhi Tree Multimedia Limited**

CIN: L22211MH2013PLC245208

Mautik Tolia

Managing Director

DIN: 06586383

Nirali Shah

Company Secretary

Place: Mumbai

Date: 30th May, 2025

Sukesh Motwani

Director

DIN: 06586400

Ravi Bhatt

CFO

Awards & Accolades



Best Debut Award on
Star Parivar Awards



Highest Rated
Youth Show



Indian adaptation of the
acclaimed international
format "Middle"



Cult youth show on MTV,
garnered more than 20Mn
views on YouTube



Rated among top 10 television
shows & won Zee Rishtey
Awards for best show on Zee tv



Rated 7.8 on IMDB
Nominated for the Asian
Creative Academy Awards



Rated 7.3 on IMDB
Nominated for the Asian
Creative Academy Awards



Critically Acclaimed Show
with 7.3 rating on IMDB



Class Show of Netflix was become
Netflix Global Top 10 shows in the
week of February 6–12, 2023,
and trending in the top
10 in over 13 countries



badhi tree

Regd. Office:

507, 5th Floor, Reliable Business Center
Commercial Premises Co. Op. Soc. Ltd,
Anand Nagar, Opp Heera Panna Shopping
Center, Oshiwara,
Jogeshwari (W), Mumbai - 400102

Corporate Office:

Bhukhanwala Chamber, 6th floor,
Next to Richa building,
Opposite Morya House,
Off new Link Road, Andheri (W),
Mumbai - 400053