



Date: 07.04.2022

To,
The Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
BandraKurla Complex,
Bandra (E)
Mumbai – 400 051

NSE SYMBOL: BTML

Sub: Outcome of the Meeting of Board of Directors held on 07th April, 2022 at 03:30 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e., Thursday, April 07, 2022, at 03.30 P.M, inter alia, has approved the following items:

1. With the permission of Board, we have considered, approved and taken on record the Standalone & Consolidated Audited Financial Results of the company for the half year and year ended on 31st March, 2022 along with Auditor's Report with Unmodified Opinion and Declaration by the Company.
2. With the permission of the Board we have considered, approved and take on record the appointment of M/s. Brijesh Shah & Co. Company Secretaries, as Secretarial Auditor for the year 2022-2023.

We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 05:30 P.M.

Kindly take same on your records.

Thanking You,
For **BODHI TREE MULTIMEDIA LIMITED**


MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383



BODHI TREE MULTIMEDIA LIMITED

507, 5th Floor, Reliable Business Centre Commercial Premises Co op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Centre,
Oshiwara, Jogeshwari (west), Mumbai. 400 102 Tel.: 022 40101293 Email: info@bodhitreemultimedia.com
www.bodhitreemultimedia.com CIN - U22211MH2013PLC245208



Encl:

1. Audited Financial Results for the half year and year ended March 31, 2022 and statement of Assets and liabilities along with cash flow statement (Standalone & Consolidated)
2. Auditors Report on Audited Financial Results. (Standalone & Consolidated)
3. Declaration of the unmodified Auditor's Report. (Standalone & Consolidated)



BODHI TREE MULTIMEDIA LIMITED

507, 5th Floor, Reliable Business Centre Commercial Premises Co op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Centre, Oshiwara, Jogeshwari (west), Mumbai. 400 102 Tel.: 022 40101293 Email: info@bodhitreemultimedia.com
www.bodhitreemultimedia.com CIN - U22211MH2013PLC245208



Independent Auditor's Report on Standalone Annual Financial Results of the Bodhi Tree Multimedia Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Independent Auditor's Report

**To the Board of Directors of
Bodhi Tree Multimedia Limited**

Opinion

We have audited the accompanying standalone half yearly financial results ('the Statement') of Bodhi Tree Multimedia Limited ('the Company') for the half year ended on 31 March 2022, and the year to date results for the period from April 01, 2021 to March 31, 2022 prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (The 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2022 and year as well as year to date results for the period from April 01, 2021 to March 31, 2022.

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





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain
M.Com., F.C.A., DISA

Ramawatar Sharma
B.Com., F.C.A.

Rajesh Agarwal
B.Com., F.C.A.

Alok Bairagra
B.Com., F.C.A.

Manoj Agarwal
B.Com., F.C.A.

Rachana Kanoi
B.Com., F.C.A., C.S.

Kamal Sharma
B.Com., F.C.A.

Rakesh Joshi
B.Com., F.C.A.

Aditya Tulsian
B.Com., F.C.A.

Chirag Shah
B.Com., F.C.A.

Purvesh Shah
B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the audited financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors 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 financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone Financial Results.





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain
M.Com., F.C.A., DISA

Ramawatar Sharma
B.Com., F.C.A.

Rajesh Agarwal
B.Com., F.C.A.

Alok Bairagra
B.Com., F.C.A.

Manoj Agarwal
B.Com., F.C.A.

Rachana Kanoi
B.Com., F.C.A., C.S.

Kamal Sharma
B.Com., F.C.A.

Rakesh Joshi
B.Com., F.C.A.

Aditya Tulsian
B.Com., F.C.A.

Chirag Shah
B.Com., F.C.A.

Purvesh Shah
B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.



202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

Other Matter

The Statement includes the results for the half year ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to six months ended on September 30, 2021 which were subject to a limited review by us, as required under the Listing Regulations.

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

ALOK

BAIRAGRA

Alok Bairagra

Partner

Membership No. 105153

Mumbai

07th April, 2022

UDIN No: 22105153AGPD0V4685

Digitally signed by ALOK BAIIRAGRA
DN: cn=In, o=Personal,
2.5.4.20=504d2f153467fd27922492f15f3789127c7f1
10d4401920fba63320f4e653c, postalCode=400063,
sn=MAHARASHTRA,
serialNumber=4dc1d99c4b2258b4bf3afa239fa549d
530692fb49b88ab54d655b386fd5d3, cn=ALOK
BAIRAGRA, i=MUMBAI, title=1961,
pseudonym=1961 2021 10108166653723,
email=ALORCB2B@GMAIL.COM
Date: 2023.04.07, 12:15:36, +05'30'



BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: U92221MH2013PTC245208

Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.

Email : info@bodhitreemultimedia.com

Standalone Statement of Assets & Liability for the Year ended on 31st March, 2022

| Sr. No. | Particulars | (Rs. in Lakhs) | |
|--|---|------------------|------------------|
| | | Yearly ended | Yearly ended |
| | | As at 31-03-2022 | As at 31-03-2021 |
| | Date of Start the reporting period | 01-04-2021 | 01-04-2020 |
| | Date of end the reporting period | 31-03-2022 | 31-03-2021 |
| Weather results are audited or unaudited | | (Audited) | (Audited) |
| Nature of report standalone / consolidated | | Standalone | Standalone |
| I | EQUITY AND LIABILITIES | | |
| (1) | Shareholders' funds | | |
| | (a) Share capital | 125.00 | 125.00 |
| | (b) Reserves and surplus | 828.98 | 532.94 |
| | (c) Share application money pending allotment | - | - |
| (2) | Non-current liabilities | | |
| | (a) Long-term borrowings | 260.17 | 16.77 |
| (3) | Current liabilities | | |
| | (a) Short-term borrowings | 273.52 | 267.32 |
| | (b) Trade payables | - | - |
| | -Total outstanding dues of micro enterprises and small enterprises | - | - |
| | -Total outstanding dues of creditors other than micro enterprises and small enterprises | 325.58 | 398.04 |
| | (c) Other current liabilities | 304.57 | 399.76 |
| | (d) Short-term provisions | - | 14.07 |
| | TOTAL | 2117.82 | 1753.91 |
| II | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 2.90 | 3.68 |
| | (b) Intangible Assets | 8.98 | 0.00 |
| | (c) Intangible assets under Development | 11.62 | 25.85 |
| | (b) Deferred tax assets | 1.00 | 1.00 |
| | (c) Non-current investments | 35.66 | 35.62 |
| | (d) Long-term loans and advances | 268.00 | 232.88 |
| | (e) Other Non Current Assets | | |
| (2) | Current assets | | |
| | (a) Inventories | 587.08 | 329.75 |
| | (b) Trade receivables | 720.11 | 804.05 |
| | (c) Cash and cash equivalents | 95.88 | 250.48 |
| | (d) Short-term loans and advances | 64.75 | 30.54 |
| | (e) Other Current Assets | 321.86 | 40.08 |
| | TOTAL | 2117.82 | 1753.91 |

By order of the Board
Bodhi Tree Multimedia
LimitedMautik Tolia
Managing Director
DIN:06586383Place : Mumbai
Date : April 7, 2022

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: U92221MH2013PTC245208

Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.

Email : info@bodhitreemultimedia.com

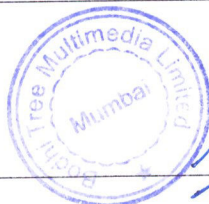
Statement of Standalone audited Financial Results for the Year Ended on 31st March, 2022

| Sr. No. | Particulars | (Rs. in Lakhs) | | | | |
|---------|--|-------------------|-------------------|-------------------|------------------|------------------|
| | | Half Yearly ended | Half Yearly ended | Half Yearly ended | Yearly ended | Yearly ended |
| | | As at 31-03-2022 | As at 30-09-2021 | As at 31-03-2021 | As at 31-03-2022 | As at 31-03-2021 |
| | | 01-10-2021 | 01-04-2021 | 01-10-2020 | 01-04-2021 | 01-04-2020 |
| | | 31-03-2022 | 30-09-2021 | 31-03-2021 | 31-03-2022 | 31-03-2021 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| | Nature of report standalone / consolidated | Standalone | Standalone | Standalone | Standalone | Standalone |
| 1 | Income from operations | | | | | |
| | (a) Revenue from operations | 2,656.45 | 3,252.02 | 2,933.04 | 5,908.47 | 3,568.73 |
| | (b) Other Income | 29.98 | - | 24.53 | 29.98 | 29.47 |
| | Total Income | 2,686.42 | 3,252.01 | 2,957.57 | 5,938.44 | 3,598.20 |
| 2 | Expenses | | | | | |
| | (a) Cost of production | 2,898.67 | 2,775.81 | 2,300.94 | 5,674.47 | 2,847.13 |
| | (b) Change in inventories | -100.32 | 157.00 | 266.29 | -257.32 | 206.22 |
| | (c) Employee benefit expense | 50.26 | 47.67 | 53.19 | 97.93 | 87.44 |
| | (d) Finance cost | 17.31 | 5.85 | 6.76 | 23.16 | 21.64 |
| | (e) Depreciation and amortisation expense | 0.42 | 0.64 | 0.83 | 1.06 | 1.39 |
| | (f) Other expenses | 62.32 | 51.01 | 71.83 | 113.33 | 106.33 |
| | Total expenses | 2928.66 | 3037.97 | 2699.84 | 5652.63 | 3270.15 |
| 3 | Profit / (Loss) before exceptional items (1-2) | 71.54 | 214.27 | 257.72 | 285.81 | 328.05 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit before extraordinary items and tax (3-4) | 71.54 | 214.27 | 257.72 | 285.81 | 328.05 |
| | Extraordinary items | - | - | - | - | - |
| 6 | Profit / (Loss) before tax (5-6) | 71.54 | 214.27 | 257.72 | 285.81 | 328.05 |
| 7 | Tax expense | | | | | |
| | Current Tax | -80.08 | 55.62 | 43.70 | -24.46 | 53.06 |
| | Deferred Tax | 9.62 | 4.61 | 11.79 | 14.24 | 25.73 |
| 8 | Net Profit / (Loss) for the period (5-6) | 141.99 | 154.04 | 202.23 | 296.03 | 249.26 |
| 9 | Paid-up Equity Share Capital (Face value of Rs. 10/- each) | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 |
| 10 | Earnings per share (of Rs.10/- each) (not annualised): | | | | | |
| | Basic | 11.36 | 12.32 | 16.18 | 23.68 | 19.94 |
| | Diluted | 11.36 | 12.32 | 16.75 | 23.68 | 30.92 |
| | See accompanying note to the financial results | | | | | |

Notes to the financial results:

- The Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended from time to time.
- The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 07th, 2022.
- Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under AS-17 is not applicable.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- The Statement of audited cash flow for the year ended 31st March 2022 and 31st March 2021 is attached herewith.

Place : Mumbai
Date : April 7, 2022



By order of the Board
Bodhi Tree Multimedia Limited

Mautik Tolia
Managing Director
DIN 06586383

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: U92221MH2013PTC245208

Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.

Email : info@bodhitreemultimedia.com

Standalone Statement Of Cash Flows For The Year Ended 31st March, 2022

| | | (Rs. In Lakhs) | |
|---|--|---|---|
| Particular | | Year to date figures for the period ended April 01, 2021 to March 31, 2022 | Year to date figures for the period ended April 01, 2020 to March 31, 2021 |
| | | Audited | Audited |
| A) CASH FLOW FROM OPERATING ACTIVITIES : | | | |
| Profit before Taxation | | 285.82 | 328.06 |
| Adjustments for: | | | |
| Depreciation and amortisation expense | | 1.06 | 1.39 |
| Bad debts trade receivable | | 6.10 | 1.77 |
| Interest expense on borrowing | | 19.04 | 19.73 |
| Provision / liabilities no longer required written back | | - | (26.37) |
| Operating Profit before Working Capital Changes | | 312.02 | 324.58 |
| Adjustments for changes in working capital: | | | |
| Changes in Inventories | | (257.32) | 206.22 |
| (Decrease) in Trade Payable | | (78.57) | (9.93) |
| Increase / (Decrease) in Other Current Liabilities | | (109.27) | (27.77) |
| Decrease / (increase) in trade receivable | | 83.94 | (113.46) |
| (Increase) in Other Current Assets | | (351.15) | (85.03) |
| Cash generated from operations | | -712.37 | (29.97) |
| Direct taxes paid including refund and deferred tax (net) | | -24.46 | (24.25) |
| Net Cash (used in) from operating activities | | -375.89 | 318.87 |
| B) CASH FLOW FROM INVESTING ACTIVITIES : | | | |
| Purchase of intangible & tangible assets | | (9.26) | (0.69) |
| Net Cash generated investing activities | | (9.26) | (0.69) |
| C) CASH FLOW FROM FINANCING ACTIVITIES : | | | |
| Proceeds from Short Term Borrowings | | - | 15.72 |
| Repayment of Short Term Borrowings | | 6.20 | (278.47) |
| Proceeds from issue of capital / share application money | | - | 430.50 |
| Refund Share application money | | - | (0.74) |
| Repayment of Other Long Term Liabilities | | - | (85.00) |
| Interim Dividend Paid | | - | (11.76) |
| Income Tax on Interim Dividend | | - | (0.74) |
| Loans and Advances/ Security Deposits given | | - | (179.46) |
| Proceeds from long term borrowings | | - | 8.48 |
| Repayment of long term borrowings | | 243.40 | - |
| Interest paid | | (19.04) | (19.73) |
| Net Cash generated from financing activities | | 230.55 | (121.19) |
| Net increase in Cash and Cash Equivalents (A+B+C) | | -154.60 | 196.98 |
| Cash and cash equivalents at the beginning of the period / year | | 250.48 | 53.50 |
| Cash and cash equivalents at the end of the period / year | | 95.88 | 250.48 |

Place : Mumbai
Date : April 7, 2022



By order of the Board

Mudit Tolia
Managing Director
DIN:06586383



SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Rachana Kanoi | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah | Purvesh Shah
B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

Independent Auditor's Report on Consolidated Annual Financial Results of the Bodhi Tree Multimedia Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Independent Auditor's Report

**To the Board of Directors of
Bodhi Tree Multimedia Limited**

Opinion

We have audited the accompanying consolidated half yearly financial results ('the Statement') of Bodhi Tree Multimedia Limited ('the Company') and it's One Associate for the half year ended on 31 March 2022, and the year to date results for the period from April 01, 2021 to March 31, 2022 prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (The 'Listing Regulations').

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 audit report of the other auditor on separate financial statement of the Associate referred to in Other Matters section below, these consolidated financial results as well as year to date results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2022 and year as well as year to date results for the period from April 01, 2021 to March 31, 2022.

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





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain
M.Com., F.C.A., DISA

Ramawatar Sharma
B.Com., F.C.A.

Rajesh Agarwal
B.Com., F.C.A.

Alok Bairagra
B.Com., F.C.A.

Manoj Agarwal
B.Com., F.C.A.

Rachana Kanoi
B.Com., F.C.A., C.S.

Kamal Sharma
B.Com., F.C.A.

Rakesh Joshi
B.Com., F.C.A.

Aditya Tulsian
B.Com., F.C.A.

Chirag Shah
B.Com., F.C.A.

Purvash Shah
B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

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.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the audited financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are 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 the Board of Directors 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 financial reporting process of the company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is 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





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain
M.Com., F.C.A., DISA

Ramawatar Sharma
B.Com., F.C.A.

Rajesh Agarwal
B.Com., F.C.A.

Alok Bairagra
B.Com., F.C.A.

Manoj Agarwal
B.Com., F.C.A.

Rachana Kanoi
B.Com., F.C.A., C.S.

Kamal Sharma
B.Com., F.C.A.

Rakesh Joshi
B.Com., F.C.A.

Aditya Tulsian
B.Com., F.C.A.

Chirag Shah
B.Com., F.C.A.

Purvash Shah
B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 Consolidated Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Rachana Kanoi | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah | Purvesh Shah
B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 (30 LINES)
E-mail: info@sara-india.com Website: www.sara-india.com

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 statement of the Associates included in the consolidated financial result whose financial statement includes share of net profit/(loss) of Rs. Nil for the year ended March,31, 2022 as considered in the statement. This financial result has been audited by another auditor whose report has been furnished to us by the management and our opinion and conclusion on the statement is solely based on the report of the other auditor and the procedures performed by us as stated under Auditor's responsibilities as above.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of the above auditor. The Statement includes the results for the half year ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to six months ended on September 30, 2021 which were subject to a limited review by us, as required under the Listing Regulations.

For S A R A & Associates

Chartered Accountants

Firm Registration No.120927W

ALOK

BAIRAGRA

Alok Bairagra

Partner

Membership No. 105153

Mumbai

07th April, 2022

UDIN: 22105153AGPEUR2441

Digitally signed by ALOK BAIRAGRA
DN: cn=Alok Bairagra, o=SARA & ASSOCIATES, ou=Chartered Accountants, email=Alok.Bairagra@sara-india.com, c=IN



BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: U922211MH2013PTC245208

Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.

Email : info@bodhitreemultimedia.com

Consolidated Statement of Assets & Liability for the Year ended on 31st March, 2022

| Sr. No. | Particulars | (Rs. in Lakhs) | |
|--|---|------------------|------------------|
| | | Yearly ended | Yearly ended |
| | | As at 31-03-2022 | As at 31-03-2021 |
| | Date of Start the reporting period | 01-04-2021 | 01-04-2020 |
| | Date of end the reporting period | 31-03-2022 | 31-03-2021 |
| Weather results are audited or unaudited | | (Audited) | (Audited) |
| Nature of report standalone / consolidated | | consolidated | consolidated |
| I | EQUITY AND LIABILITIES | | |
| (1) | Shareholders' funds | | |
| | (a) Share capital | 125.00 | 125.00 |
| | (b) Reserves and surplus | 828.91 | 532.87 |
| | (c) Share application money pending allotment | - | - |
| (2) | Non-current liabilities | | |
| | (a) Long-term borrowings | 260.17 | 16.77 |
| (3) | Current liabilities | | |
| | (a) Short-term borrowings | 273.52 | 267.32 |
| | (b) Trade payables | | |
| | -Total outstanding dues of micro enterprises and small enterprises | - | - |
| | -Total outstanding dues of creditors other than micro enterprises and small enterprises | 325.58 | 398.04 |
| | (c) Other current liabilities | 304.57 | 399.76 |
| | (d) Short-term provisions | - | 14.07 |
| | TOTAL | 2117.75 | 1753.85 |
| II | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 2.90 | 3.68 |
| | (b) Intangible Assets | | |
| | (c) Intangible assets under Development | 8.98 | 0.00 |
| | (b) Deferred tax assets | 11.62 | 25.85 |
| | (c) Non-current investments | 0.93 | 0.93 |
| | (d) Long-term loans and advances | 35.66 | 35.62 |
| | (e) Other Non Current Assets | 268.00 | 232.88 |
| (2) | Current assets | | |
| | (a) Inventories | 587.08 | 329.75 |
| | (b) Trade receivables | 720.11 | 804.05 |
| | (c) Cash and cash equivalents | 95.88 | 250.48 |
| | (d) Short-term loans and advances | 64.75 | 30.54 |
| | (e) Other Current Assets | 321.86 | 40.08 |
| | TOTAL | 2117.75 | 1753.85 |

By order of the Board
Bodhi Tree Multimedia
Limited



Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : April 7, 2022

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd.)

CIN: U92221MH2013PTC245208
Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Statement of Consolidated audited Financial Results for the Year Ended on 31st March, 2022

| | | (Rs. in Lakhs) | | | | |
|---------|--|-------------------|-------------------|-------------------|------------------|------------------|
| Sr. No. | Particulars | Half Yearly ended | Half Yearly ended | Half Yearly ended | Yearly ended | Yearly ended |
| | | As at 31-03-2022 | As at 30-09-2021 | As at 31-03-2021 | As at 31-03-2022 | As at 31-03-2021 |
| | Date of Start the reporting period | 01-10-2021 | 01-04-2021 | 01-10-2020 | 01-04-2021 | 01-04-2020 |
| | Date of end the reporting period | 31-03-2022 | 30-09-2021 | 31-03-2021 | 31-03-2022 | 31-03-2021 |
| | Weather results are audited or unaudited | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| | Nature of report standalone / consolidated | consolidated | consolidated | consolidated | consolidated | consolidated |
| 1 | Income from operations | | | | | |
| | (a) Revenue from operations | 2,656.45 | 3,252.02 | 2,933.04 | 5,908.47 | 3,568.73 |
| | (b) Other Income | 29.98 | - | 24.53 | 29.98 | 29.47 |
| | Total Income | 2,686.42 | 3,252.01 | 2,957.57 | 5,938.44 | 3,598.20 |
| 2 | Expenses | | | | | |
| | (a) Cost of production | 2,898.67 | 2,775.81 | 2,300.94 | 5,674.47 | 2,847.13 |
| | (b) Change in inventories | -100.32 | 157.00 | 266.29 | -257.32 | 206.22 |
| | (c) Employee benefit expense | 50.26 | 47.67 | 53.19 | 97.93 | 87.44 |
| | (d) Finance cost | 17.31 | 5.85 | 6.76 | 23.16 | 21.64 |
| | (e) Depreciation and amortisation expense | 0.42 | 0.64 | 0.83 | 1.06 | 1.39 |
| | (f) Other expenses | 62.32 | 51.01 | 71.83 | 113.33 | 106.33 |
| | Total expenses | 2928.66 | 3037.97 | 2699.84 | 5652.63 | 3270.15 |
| 3 | Profit / (Loss) before exceptional items (1-2) | 71.54 | 214.27 | 257.72 | 285.81 | 328.05 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit/(Loss) on share of associates | - | - | (0.07) | - | (0.07) |
| 6 | Profit before extraordinary items and tax (3-4) | 71.54 | 214.27 | 257.66 | 285.81 | 327.99 |
| | Extraordinary items | - | - | - | - | - |
| 7 | Profit / (Loss) before tax (5-6) | 71.54 | 214.27 | 257.66 | 285.81 | 327.99 |
| 8 | Tax expense | | | | | |
| | Current Tax | -80.08 | 55.62 | 43.70 | -24.46 | 53.06 |
| | Deferred Tax | 9.62 | 4.61 | 11.79 | 14.24 | 25.73 |
| 9 | Net Profit / (Loss) for the period (5-6) | 141.99 | 154.04 | 202.16 | 296.03 | 249.19 |
| 10 | Paid-up Equity Share Capital (Face value of Rs. 10/- each) | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 |
| 11 | Earnings per share (of Rs.10/- each) (not annualised): | | | | | |
| | Basic | 11.36 | 12.32 | 16.18 | 23.68 | 19.94 |
| | Diluted | 11.36 | 12.32 | 16.75 | 23.68 | 30.92 |
| | See accompanying note to the financial results | | | | | |

Notes to the financial results:

- The Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended from time to time.
- The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 07th, 2022.
- Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under AS-17 is not applicable.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- The Statement of audited cash flow for the year ended 31st March 2022 and 31st March 2021 is attached herewith.

Place : Mumbai
Date : April 7, 2022

By order of the Board
Bodhi Tree Multimedia Limited


Mautik Tolia
Managing Director
DIN: 06586383

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd.)
CIN: U92221MH2013PTC245208
Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Consolidated Statement Of Cash Flows For The Year Ended 31st March, 2022

(Rs. In Lakhs)

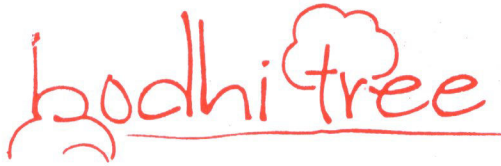
| Particular | Year to date figures for the period ended April 01, 2021 to March 31, 2022 | Year to date figures for the period ended April 01, 2020 to March 31, 2021 |
|---|---|---|
| | Audited | Audited |
| A) CASH FLOW FROM OPERATING ACTIVITIES : | 285.82 | 328.00 |
| Profit before Taxation | | |
| Adjustments for: | | 0.07 |
| Share of loss from Associate Company | 1.06 | 1.39 |
| Depreciation and amortisation expense | 6.10 | 1.77 |
| Bad debts trade receivable | 19.04 | 19.73 |
| Interest expense on borrowing | - | (26.37) |
| Provision / liabilities no longer required written back | | |
| Operating Profit before Working Capital Changes | 312.02 | 324.58 |
| Adjustments for changes in working capital: | | 206.22 |
| Changes in Inventories | (257.32) | (9.93) |
| (Decrease) in Trade Payable | (78.57) | (27.77) |
| Increase / (Decrease) in Other Current Liabilities | (109.27) | (113.46) |
| Decrease / (increase) in trade receivable | 83.94 | (85.03) |
| (Increase) in Other Current Assets | (351.15) | (29.97) |
| Cash generated from operations | -712.37 | (29.97) |
| Direct taxes paid including refund and deferred tax (net) | -24.46 | (24.25) |
| Net Cash (used in) from operating activities | -375.89 | 318.87 |
| B) CASH FLOW FROM INVESTING ACTIVITIES : | (9.26) | (0.69) |
| Purchase of intangible & tangible assets | | |
| Net Cash generated investing activities | (9.26) | (0.69) |
| C) CASH FLOW FROM FINANCING ACTIVITIES : | | 15.72 |
| Proceeds from Short Term Borrowings | 6.20 | (278.47) |
| Repayment of Short Term Borrowings | - | 430.50 |
| Proceeds from issue of capital / share application money | - | (0.74) |
| Refund Share application money | - | (85.00) |
| Repayment of Other Long Term Liabilities | - | (11.76) |
| Interim Dividend Paid | - | (0.74) |
| Income Tax on Interim Dividend | - | (179.46) |
| Loans and Advances/ Security Deposits given | - | 8.48 |
| Proceeds from long term borrowings | 243.40 | - |
| Repayment of long term borrowings | (19.04) | (19.73) |
| Interest paid | | |
| Net Cash generated from financing activities | 230.55 | (121.19) |
| Net increase in Cash and Cash Equivalents (A+B+C) | (154.60) | 196.98 |
| Cash and cash equivalents at the beginning of the period / year | 250.48 | 53.50 |
| Cash and cash equivalents at the end of the period / year | 95.88 | 250.48 |

Place : Mumbai
Date : April 7, 2022



By order of the Board

Mautik Tolia
Managing Director
DIN:06586383



Date: 07.04.2022

To,
The Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400 051

NSE SYMBOL: BTML

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financial Results (Standalone & Consolidated) of the Company for the half year and year ended on 31st March, 2022 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For **BODHI TREE MULTIMEDIA LIMITED**

MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383



**ALOK
BAIRA
GRA**

Digitally signed by ALOK
BAIRAGRA
DN: cn=B, o=Personal,
2.5.4.20=59402F15346762792249
C2F15E7F9127C771104449102468a
633204e053c,
postalCode=400063,
st=MAHARASHTRA,
serialNumber=4dc1d90c4b2258b
4af3af239f4549d539692b49d8f
6ab44855b38686d9d3, cn=ALOK
BAIRAGRA, o=MUMBAI, ou=1961,
pseudonym=19512021010816065
3723,
email=ALOKB28@GMAIL.COM
Date: 2022.04.07 12:17:25 +05'30'

We confirm
Mr. Alok Bairagra
Partner
Membership No. 105153
SARA & Associates
Chartered Accountants
Firm Registration No. 120927W



BODHI TREE MULTIMEDIA LIMITED

507, 5th Floor, Reliable Business Centre Commercial Premises Co op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Centre,
Oshiwara, Jogeshwari (west), Mumbai. 400 102 Tel.: 022 40101293 Email: info@bodhitreemultimedia.com
www.bodhitreemultimedia.com CIN - U22211MH2013PLC245208