



Date: 30.06.2021

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 30th June, 2021 at 02:30 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. Wednesday, June 30, 2021, at 02.30 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, 2021 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 2021-2022.

We further inform you that the Board Meeting commenced at 02:30 pm today and concluded at 6:30 p.m

Kindly take same on your records.

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

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by MAUTIK TOLIA
Date: 2021.06.30
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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



Encl:

1. Audited Financial Results for the half year and year ended March 31, 2021 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)



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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 2021, and the year to date results for the period from April 01, 2020 to March 31, 2021 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, 2021 and year as well as year to date results for the period from April 01, 2020 to March 31, 2021.

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.

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

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

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

Alok Baira
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.

Dominic D'costa
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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.





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Other Matter

The Statement includes the results for the half year ended 31 March 2021, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to six months ended on September 30, 2020 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

June 30, 2021

UDIN No: 21105153AAAAGI7752

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, 2021

(Rs. in Lakhs)					
Sr. No.	Particulars	Half Year to date figures for the period ended October 01, 2020 to March 31, 2021	Half Year to date figures for the period ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income from operations				
	(a) Revenue from operations	2933.04	635.69	3568.73	2671.34
	(b) Other Income	24.53	4.94	29.47	75.18
	Total Income from operations	2957.57	640.63	3598.20	2746.52
2	Expenses				
	(a) Cost of production	2,300.94	546.19	2847.13	2689.62
	(b) Change in inventories	266.29	(60.07)	206.22	(535.97)
	(c) Employee benefit expense	53.19	34.24	87.44	58.98
	(d) Finance cost	6.76	14.88	21.64	25.64
	(e) Depreciation and amortisation expense	0.83	0.56	1.39	1.50
	(f) Other expenses	71.83	34.49	106.33	134.72
	Total expenses	2699.84	570.29	3270.14	2374.49
3	Profit / (Loss) before exceptional items (1-2)	257.72	70.34	328.06	372.03
4	Exceptional Items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	257.72	70.34	328.06	372.03
	Extraordinary items	-	-	-	-
6	Profit / (Loss) before tax (5-6)	257.72	70.34	328.06	372.03
7	Tax expense				
	Current Tax	43.70	9.36	53.06	64.53
	Deferred Tax	11.79	13.94	25.73	(51.58)
8	Net Profit / (Loss) for the period (5-6)	202.23	47.04	249.27	359.08
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	125.00	86.00	125.00	26.00
10	Earnings per share (of Rs.10/- each) (not annualised):				
	Basic	152.36	35.20	186.52	3360.63
	Diluted	152.36	35.20	186.52	3360.63
	See accompanying note to the financial results				

Notes to the financial results:

- The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30th June, 2021. The Statutory Auditors have carried out the audit for the half year and year ended 31st March, 2021 and issued unmodified report thereon.
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operation and revenue during the year were also impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of audited financial results, including its assessment of recoverable value of its assets based in internal and external information upto the date of approval of these audited financial results and current indicators of future economic conditions.
- 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 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

Place : Mumbai
Date : June 30, 2021

By order of the Board
Bodhi Tree Multimedia Limited

MAUTIK
TOLIA

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MAUTIK TOLIA
Date: 2021.06.30
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Mautik Tolia
Managing Director
DIN:06586383

Standalone Statement of Assets & Liability for the Year Ended on 31st March, 2021

			(Rs. in Lakhs)	
Particulars			Year to date figures for the current period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
			Audited	Audited
I EQUITY AND LIABILITIES				
(1) Shareholders' funds				
(a) Share capital			125.00	26.00
(b) Reserves and surplus			532.94	(35.33)
(c) Share application money pending allotment			-	0.74
(2) Non-current liabilities				(250.48)
(a) Long-term borrowings			8.48	-
(b) Other Long Term Liabilities				85.00
(3) Current liabilities				
(a) Short-term borrowings			267.32	530.07
(b) Trade payables				
-Total outstanding dues of micro enterprises and small enterprises			-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises			398.05	434.34
(c) Other current liabilities			408.07	435.83
(d) Short-term provisions			14.07	-
TOTAL			1753.91	1226.18
II ASSETS				
(1) Non-current assets				
(a) Fixed assets				
(i) Tangible assets			3.68	4.37
(b) Deferred tax assets			25.85	51.58
(c) Non-current investments			1.00	1.00
(d) Long-term loans and advances			211.27	124.41
(e) Other Non Current Assets			57.22	0.00
(2) Current assets				
(a) Inventories			329.75	535.97
(b) Trade receivables			532.78	421.09
(c) Cash and cash equivalents			250.48	53.50
(d) Short-term loans and advances			30.54	1.20
(e) Other Current Assets			311.34	283.53
TOTAL			1753.91	1476.65

By order of the Board
Bodhi Tree Multimedia Limited

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by MAUTIK TOLIA
Date: 2021.06.30
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : June 30, 2021

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, 2021

(Rs. In Lakhs)

Particular		Year to date figures for the period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		Audited	Audited
A)	CASH FLOW FROM OPERATING ACTIVITIES :		
	Profit before Taxation	328	372
	Adjustments for:	-	-
	Depreciation and amortisation expense	1	1
	Bad debts trade receivable	2	8
	Interest expense on borrowing	20	19
	Interest on income tax refund	(3)	(2)
	Provision / liabilities no longer required written back	(26)	(73)
	Operating Profit before Working Capital Changes	321	325
	Adjustments for changes in working capital:		
	Change in inventories	206	(536)
	(Decrease) / increase in trade payable and other current & non-current liabilities	(123)	(224)
	(Decrease) / increase in long term liabilities & long term provision	-	(63)
	Decrease / (increase) in trade receivable	(113)	154
	Decrease / (increase) in non-current assets	(57)	-
	Decrease / (increase) in Short-term loans and advances other current assets	(207)	161
	Cash generated from operations	27	(182)
6	Net Cash (used in) from operating activities	27	(182)
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Purchase of intangible & tangible assets	-	(3)
	Interest on income tax refund	3	2
	Change in Non current investment (Net)	-	1
	Net Cash generated investing activities	3	0
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from short term borrowings	(263)	248
	Proceeds from issue of capital / share application money	431	251
	Refund Share application money	(1)	-
	Interim Dividend Paid	(12)	-
	Income Tax on Interim Dividend	(1)	-
	Repayment of long term borrowings	8	(232)
	Interest paid	(20)	(19)
	Net Cash generated from financing activities	143	248
	Net increase in Cash and Cash Equivalents (A+B+C)	173	66
	Cash and cash equivalents at the beginning of the period / year	53	7
	Cash and cash equivalents at the end of the period / year	227	72

By order of the Board

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TOLIA MAUTIK TOLIA
Date: 2021.06.30
17:57:57 +05'30'

Mautik Tolia

Managing Director

DIN:06586383

Place : Mumbai

Date June 30, 2021



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 Private 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 2021, and the year to date results for the period from April 01, 2020 to March 31, 2021 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, 2021 and year as well as year to date results for the period from April 01, 2020 to March 31, 2021.

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.

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





SARA & ASSOCIATES

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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 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.

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.





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E-mail: info@sara-india.com Website: www.sara-india.com

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 loss of Rs.6,733/- for the year ended March,31, 2021 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 2021, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to six months ended on September 30, 2020 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

June 30, 2021

UDIN: 21105153AAAAGJ4289



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, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Half Year to date figures for the period ended October 01, 2020 to March 31, 2021	Half Year to date figures for the period ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income from operations				
	(a) Revenue from operations	2933.04	635.69	3568.73	2671.34
	(b) Other Income	24.53	4.94	29.47	75.18
	Total Income from operations	2957.57	640.63	3598.20	2746.52
2	Expenses				
	(a) Cost of production	2,300.94	546.19	2847.13	2689.62
	(b) Change in inventories	266.29	(60.07)	206.22	(535.97)
	(c) Employee benefit expense	53.19	34.24	87.44	58.98
	(d) Finance cost	6.76	14.88	21.64	25.64
	(e) Depreciation and amortisation expense	0.83	0.56	1.39	1.50
	(f) Other expenses	71.83	34.49	106.33	134.72
	Total expenses	2699.84	570.29	3270.14	2374.49
3	Profit / (Loss) before exceptional items (1-2)	257.72	70.34	328.06	372.03
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) on share of associates	(0.07)	-	(0.07)	-
6	Profit before extraordinary items and tax (3-4-5)	257.72	70.34	328.06	372.03
	Extraordinary items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	257.72	70.34	328.06	372.03
8	Tax expense				
	Current Tax	43.70	9.36	53.06	64.53
	Deferred Tax	11.79	13.94	25.73	(51.58)
9	Net Profit / (Loss) for the period (5-6)	202.23	47.04	249.27	359.08
10	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	125.00	86.00	125.00	26.00
11	Earnings per share (of Rs.10/- each) (not annualised):				
	Basic	152.36	35.20	186.47	3360.63
	Diluted	152.36	35.20	186.47	3360.63
	See accompanying note to the financial results				

Notes to the financial results:

1. The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30th June, 2021. The Statutory Auditors have carried out the audit for the half year and year ended 31st March, 2021 and issued unmodified report thereon.
2. The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
3. The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operation and revenue during the year were also impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of audited financial results, including its assessment of recoverable value of its assets based in internal and external information upto the date of approval of these audited financial results and current indicators of future economic conditions.
4. 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
5. 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').
6. 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

By order of the Board
Bodhi Tree Multimedia Limited

MAUTIK TOLIA
Digitally signed by
MAUTIK TOLIA
Date: 2021.06.30
17:59:31 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : June 30, 2021

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 Assets & Liability for the Year Ended on 31st March, 2021

		(Rs. in Lakhs)	
Particulars		Year to date figures for the current period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		Audited	Audited
I	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	125.00	26.00
	(b) Reserves and surplus	532.87	(35.33)
	(c) Share application money pending allotment	-	0.74
(2)	Non-current liabilities		(250.48)
	(a) Long-term borrowings	8.48	-
	(b) Other Long Term Liabilities		85.00
(3)	Current liabilities		
	(a) Short-term borrowings	267.32	530.07
	(b) Trade payables		
	-Total outstanding dues of micro enterprises and small enterprises	-	-
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	398.05	434.34
	(c) Other current liabilities	408.07	435.83
	(d) Short-term provisions	14.07	-
	TOTAL	1753.85	1226.18
II	ASSETS		
(1)	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	3.68	4.37
	(b) Deferred tax assets	25.85	51.58
	(c) Non-current investments	0.93	1.00
	(d) Long-term loans and advances	211.27	124.41
	(e) Other Non Current Assets	57.22	0.00
(2)	Current assets		
	(a) Inventories	329.75	535.97
	(b) Trade receivables	532.78	421.09
	(c) Cash and cash equivalents	250.48	53.50
	(d) Short-term loans and advances	30.54	1.20
	(e) Other Current Assets	311.34	283.53
	TOTAL	1753.85	1476.65

By order of the Board
Bodhi Tree Multimedia Limited

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Date: 2021.06.30
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : June 30, 2021

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, 2021

(Rs. In Lakhs)

Particular		Year to date figures for the period ended April 01, 2020 to March 31, 2021	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		Audited	Audited
A) CASH FLOW FROM OPERATING ACTIVITIES :			
Profit before Taxation		328.06	372.03
Adjustments for:		-	-
Depreciation and amortisation expense		1.39	1.50
Bad debts trade receivable		1.77	7.89
Interest expense on borrowing		19.73	18.93
Interest on income tax refund		(3.10)	(2.42)
Provision / liabilities no longer required written back		(26.37)	(72.76)
Operating Profit before Working Capital Changes		321.48	325.16
Adjustments for changes in working capital:			
Change in inventories		206.22	(535.97)
(Decrease) / increase in trade payable and other current & non-current liabilities		(122.70)	(223.77)
(Decrease) / increase in long term liabilities & long term provision		-	(62.81)
Decrease / (increase) in trade receivable		(113.46)	154.36
Decrease / (increase) in non-current assets		(57.22)	-
Decrease / (increase) in Short-term loans and advances other current assets		(207.27)	160.92
Cash generated from operations		27.06	(182.11)
Direct taxed paid including refund and deferred tax (net)		23.56	(18.80)
Net Cash (used in) from operating activities		50.62	(200.91)
B) CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of intangible & tangible assets		-	(3.03)
Interest on income tax refund		3.10	2.42
Change in Non current investment (Net)		0.07	0.73
Net Cash generated investing activities		3.17	0.12
C) CASH FLOW FROM FINANCING ACTIVITIES :			
Proceeds from short term borrowings		(262.75)	247.70
Proceeds from issue of capital / share application money		430.50	250.74
Refund Share application money		(0.74)	-
Interim Dividend Paid		(11.76)	-
Income Tax on Interim Dividend		(0.74)	-
Repayment of long term borrowings		8.48	(231.83)
Interest paid		(19.73)	(18.93)
Net Cash generated from financing activities		143.26	247.68
Net increase in Cash and Cash Equivalents (A+B+C)		197.05	46.88
Cash and cash equivalents at the beginning of the period / year		53.50	6.62
Cash and cash equivalents at the end of the period / year		250.54	53.50

By order of the Board

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Mautik Tolia

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MAUTIK TOLIA
Date: 2021.06.30
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Managing Director

DIN:06586383

Place : Mumbai

Date June 30, 2021



Date: 30.06.2021

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, 2021 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For **BODHI TREE MULTIMEDIA LIMITED**

MAUTIK
K TOLIA

Digitally signed
by MAUTIK
TOLIA
Date: 2021.06.30
18:29:52 +05'30'

MAUTIK AJIT TOLIA
Managing Director
DIN: 06586383 We confirm

ALOK
BAIRAGRA
A

Digitally signed
by ALOK
BAIRAGRA
Date: 2021.06.30
18:43:26 +05'30'

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