



Independent Auditor's Report on quarterly and year-to-date Financial Results of the Company 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

1. We have audited the accompanying the statement of quarterly and year-to-date financial results ('the Statement') of Bodhi tree Multimedia Limited ('the Company') for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. 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 applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive i and other financial information of the Company for the year ended 31 March 2024.

Basis for Opinion

3. 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 Auditor's Responsibilities for the Audit of the Statement 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 ('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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
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Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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.

5. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under section 143(10) of the Act, 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 Statement.





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8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the 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 in place adequate internal financial controls with reference to financial statements 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 the management.
 - Conclude on the appropriateness of the 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 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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11. 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.

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

Alok Bairagra

Alok Bairagra
Partner
Membership No. 105153



Mumbai
Date : 30/05/2024
UDIN: 24105153BKDIOH4933

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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 31th March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Year Ended	Year Ended
		As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	01-04-2023	01-04-2022
	Date of end the reporting period	31-03-2024	31-03-2023
	Weather results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Standalone	Standalone
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	2.98	3.91
	Intangible Assets	14.98	14.98
	Right of use assets	87.89	24.45
	- Investments	2.90	1.00
	- Loans	87.12	35.68
	- Other financial assets	26.18	28.59
	Deferred tax assets (net)	5.30	12.32
	Other non-current assets	341.74	300.47
	Total non-current assets	569.08	421.39
	Current assets		
	Inventories	1,297.56	947.56
	Financial assets		
	- Trade receivables	833.10	2,433.39
	- Cash and cash equivalents	55.58	438.72
	Other current assets	2,025.21	91.63
	Total current assets	4,211.44	3,911.30
	Total Assets	4,780.52	4,332.68
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	1,249.60
	- Other equity	1,452.24	1,237.95
	Total equity	2,701.84	2,487.55
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	2.16	31.68
	- Lease liabilities	64.39	8.11
	Total non-current liabilities	66.55	39.79
	Current liabilities		
	Financial liabilities		
	- Borrowings	464.56	473.99
	- Lease liabilities	24.17	19.13
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,243.39	661.47
	- Other financial liabilities	1.07	2.82
	Other Current Liabilities	228.57	573.28
	Provisions	50.35	74.64
	Total current liabilities	2,012.12	1,805.34
	Total liabilities	2,078.68	1,845.13
	Total equity and liabilities	4,780.52	4,332.68

By order of the Board
Bodhi Tree MultimediaMautik Tolia
Managing Director
DIN:06586383Place : Mumbai
Date : 30th May, 2024

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		As at 31-03-2024	As at 31-12-2023	As at 31-03-2023	As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	01-01-2024	01-10-2023	01-01-2023	01-04-2023	01-04-2022
	Date of end the reporting period	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Weather results are audited or unaudited	Audited	(Unaudited)	Audited	Audited	Audited
	Nature of report standalone/ Consolidation	Standalone	Standalone	Standalone	Standalone	Standalone
1	Income from operations					
	(a) Revenue from operations	1,273.35	84.89	2,196.92	3,711.74	4,261.21
	(b) Other Income	21.35	0.61	13.47	24.88	20.96
	Total Income	1,294.70	85.50	2,210.39	3,736.62	4,282.17
2	Expenses					
	(a) Cost of production	1,095.20	324.00	1,574.01	3,048.88	3,877.21
	(b) Change in inventories	-488.31	-208.78	87.83	-350.00	-360.48
	(c) Employee benefit expense	26.74	29.30	24.39	107.21	96.68
	(d) Finance cost	18.15	19.94	13.23	55.73	58.08
	(e) Depreciation and amortisation expense	6.36	5.01	4.88	21.38	19.50
	(f) Other expenses	324.66	22.91	50.07	398.66	135.53
	Total expenses	982.81	192.38	1,754.41	3,281.85	3,826.52
3	Profit / (Loss) before exceptional items (1-2)	311.89	-106.88	455.98	454.77	455.65
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	311.89	-106.88	455.98	454.77	455.65
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	311.89	-106.88	455.98	454.77	455.65
8	Tax expense					
	Current Tax	-24.51	-9.71	-29.93	-74.53	-79.95
	MAT Credit Entitlement	-0.06	29.86	-50.10	-0.06	-50.10
	Deferred Tax	2.37	-2.71	0.29	-7.03	0.29
9	Net Profit / (Loss) for the period	289.70	-89.45	376.24	373.16	325.89
	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Total other comprehensive income/ (loss), net of tax	-	-	-	-	-
	Total comprehensive income for the period	289.70	-89.45	376.24	373.16	325.89
10	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	1,249.60	1,249.60	1,249.60	1,249.60
11	Earnings per share (of Rs.10/- each) (not annualised):					
	Basic	2.32	-0.72	0.30	2.99	2.61
	Diluted	2.32	-0.72	0.30	2.99	2.61
	See accompanying note to the financial results					

Notes to the financial results:

- 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 May 30, 2024.
- 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 IndAS-108 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').

By order of the Board

Place : Mumbai
Date : 30th May, 2024

Mautik Tolia
Managing Director
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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Standalone Statement Of Cash Flows For The Year Ended 31st March, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Year Ended	Year Ended
		As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	01-04-2023	01-04-2022
	Date of end the reporting period	31-03-2024	31-03-2023
	Weather results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Standalone	Standalone
A)	Cash flow from operating activities:		
	Profit for the period	454.77	455.45
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	21.38	19.50
	Finance cost	55.73	58.08
	Changes in assets and liabilities		
	Changes in Inventories	-350.00	-360.48
	Trade receivables and unbilled revenue	-269.97	-1,713.28
	Loans, other financial assets and other assets	-90.31	301.31
	Trade payables	367.03	335.89
	Other financial liabilities, other liabilities and provisions	-309.43	285.28
	Cash generated from operations	-120.81	-618.26
	Income taxes paid	-64.75	-73.91
	Net cash generated by operating activities	-185.55	-692.16
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Property, plant and equipment	-	-7.01
	Investment in Non Current Assest	-	-
	Net Cash generated investing activities	-	-7.01
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from Short Term Borrowings	-9.43	118.89
	Proceeds from Long Term Borrowings	-	-
	Repayment of Long Term Borrowings	-29.52	-143.40
	Dividend	-102.91	-
	Interest paid	-55.73	-58.08
	Right Shares issued	-	1,124.60
	Net Cash generated from financing activities	-197.58	1,042.01
	Net increase in Cash and Cash Equivalents (A+B+C)	-383.14	342.84
	Cash and cash equivalents at the beginning of the period / year	438.72	95.88
	Cash and cash equivalents at the end of the period / year	55.58	438.72

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date :30th May, 2024

Mautik Tolia
Managing Director
DIN:06586383



SARA & ASSOCIATES

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Independent Auditor's Report on quarterly and year-to-date Consolidated Financial Results of the Company 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

1. We have audited the accompanying consolidated annual financial results of Bodhi tree Multimedia Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries & its associates (The Holding company, its subsidiaries and its associates together referred to as ('the Group') for the quarterly and year-to-date financial results ('the Statement') for the year ended 31st March, 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of separate financial information of the subsidiaries, associates and jointly controlled entities, the aforesaid consolidated financial results:
 - i. include the annual financial results of the following entities
 - A. Parent Company
Bodhi Tree Multimedia Limited
 - B. Subsidiaries Company
Dharmaveer Media City Private Limited
Vasudhara Media Ventures Private Limited
Gurudev Bhalla Screens LLP





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C. Associates

Phataka Films LLP

- ii. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 Consolidated Financial Results 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 audit opinion.

Management's Responsibilities for the Consolidated Financial Results

4. This Statement which includes consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2024. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of





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adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 respective financial results 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 this Consolidated Financial Results by the Directors of the Company, as aforesaid.

5. In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.
6. The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results 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 this Consolidated Financial Results.
8. As part of an audit in accordance with the Standards on Auditing, 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



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1015, The Summit Business Park, M.V. Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel. No.: 022-4168 5500 (30 Lines)
E-mail: info@sara-india.in Website: www.sara-india.com

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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Group 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 Results 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 Group 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 Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.



City Office: 202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200

Andheri Office: A-503, Vertex Vikas Building, Above Mitra Nursing Home, Sir M. V. Road, Andheri (East), Mumbai - 400 069. | Tel: 2682 6081-82 / 6238 6832



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.

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9. 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 Consolidated 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.
10. We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results 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 control that we identify during our audit.
11. 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

12. The consolidated financial results include the unaudited financial results of one associate, whose financial statements reflect Group's share of loss after tax of Rs. 0.08 lacs for the year ended 31st March, 2024 as considered in the consolidated financial results. This unaudited financial statements have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this jointly controlled entity is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial statements are not material to the Group.





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
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The consolidated financial results include the Audited financial results of two Subsidiaries, whose financial statements reflect Group's share of Profit after tax of Rs. 628.36 lacs for the year ended 31st March, 2024 as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the Financial Results certified by the Board of Directors.

For S A R A & Associates

Chartered Accountants

Firm Registration No.120927W

Alok Bairagra

Alok Bairagra

Partner

Membership No. 105153



Mumbai

Date: 30/05/2024

UDIN: 24105153BKDI0G9043

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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 31th March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Year Ended	Year Ended
		As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	1/4/2023	1/4/2022
	Date of end the reporting period	31/3/2024	31/3/2023
	Weather results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Consolidated	Consolidated
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	5.97	3.91
	Intangible Assets	14.98	14.98
	Right of use assets	87.89	24.45
	- Investments	0.80	0.88
	- Loans	101.44	35.68
	- Other financial assets	40.95	27.47
	Deferred tax assets (net)	5.30	12.32
	Deferred tax assets (net)	541.74	301.59
	Total non-current assets	799.06	421.27
	Current assets		
	Inventories	1,631.06	947.56
	Financial assets		
	- Trade receivables	1,401.83	1,318.17
	- Cash and cash equivalents	81.98	438.72
	Other current assets	2,231.74	1,421.74
	Total current assets	5,346.60	4,126.19
	Total Assets	6,145.67	4,547.46
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	1,249.60
	- Other equity	1,474.26	1,237.83
	- 'NCI	15.68	-
	Total equity	2,739.53	2,487.43
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	2.16	31.68
	- Lease liabilities	64.39	8.11
	Total non-current liabilities	66.55	39.79
	Current liabilities		
	Financial liabilities		
	- Borrowings	500.64	473.99
	- Lease liabilities	24.17	19.13
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises		
	and small enterprises	2,169.10	876.37
	- Other financial liabilities	1.14	2.82
	Other Current Liabilities	577.00	573.28
	Provisions	67.52	74.64
	Total current liabilities	3,339.58	2,020.24
	Total liabilities	3,406.13	2,060.03
	Total equity and liabilities	6,145.67	4,547.46

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : May 30, 2024

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		As at 31-03-2024	As at 31-12-2023	As at 31-03-2023	As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	1/1/2024	1/10/2023	1/1/2023	1/4/2023	1/4/2022
	Date of end the reporting period	31/3/2024	31/12/2023	31/3/2023	31/3/2024	31/3/2023
	Weather results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Nature of report standalone/ Consolidation	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	Income from operations					
	(a) Revenue from operations	2,186.43	1,290.40	2,196.92	6,399.91	4,261.21
	(b) Other Income	5.88	0.61	13.47	9.41	20.96
	Total Income	2,192.31	1,291.01	2,210.39	6,409.32	4,282.17
2	Expenses					
	(a) Cost of production	2,346.16	1,392.71	1,574.01	5,982.31	3,878.24
	(b) Change in inventories	-651.05	-258.56	87.83	-683.50	-360.48
	(c) Employee benefit expense	28.36	31.37	24.39	110.90	96.68
	(d) Finance cost	18.80	19.96	13.23	56.40	58.08
	(e) Depreciation and amortisation expense	7.38	5.01	4.88	22.54	19.50
	(f) Other expenses	325.88	28.95	50.07	411.94	135.53
	Total expenses	2,075.54	1,219.44	1,754.41	5,900.60	3,827.55
3	Profit / (Loss) before exceptional items (1-2)	116.77	71.57	455.98	508.72	454.62
4	Exceptional Items	-	-	-	-	-
	Profit / (Loss) on share of associates	-0.08	-	-0.05	-0.08	-0.05
5	Profit before extraordinary items and tax (3-4)	116.70	71.57	455.92	508.65	454.56
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	116.70	71.57	455.92	508.65	454.56
8	Tax expense					
	Current Tax	43.18	-84.41	-79.95	-91.20	-79.95
	MAT Credit Entitlement	-56.01	44.37	-50.10	-56.01	-50.10
	Deferred Tax	2.37	-3.50	0.29	-7.03	0.29
9	Net Profit / (Loss) for the period	106.23	28.02	326.16	354.40	324.80
10	Net Profit attributable to:					
	Owners of the company	160.90	-18.69	326.16	339.21	324.80
	Non-controlling Interest	-54.67	46.71	0.00	15.19	0.00
11	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	1,249.60	1,249.60	1,249.60	1249.6
12	Earnings per share (of Rs.10/- each) (not annualised):					
	Basic	0.85	0.22	2.61	2.84	2.60
	Diluted	0.85	0.22	2.61	2.84	2.60
	See accompanying note to the financial results					

Notes to the financial results:

- The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on May 30, 2024.
The audit report will be filed with the stock Exchange and will also be available on Company's website www.bodhitreemultimedia.com
- The Financial Results have been prepared in accordance with the Indian 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 Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under Ind AS -108 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
- The financial figures for quarter and year ended have been regrouped/reclassified wherever necessary to confirm to current period.

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : May 30, 2024

Managing Director

Mautik Tolia
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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-2024

(Rs. In Lakhs)

Sr. No.	Particulars	Year Ended	Year Ended
		As at 31-03-2024	As at 31-03-2023
	Date of Start the reporting period	1/4/2023	1/4/2022
	Date of end the reporting period	31/3/2024	31/3/2023
	Weather results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Consolidated	Consolidated
A)	Cash flow from operating activities:		
	Profit for the period	508.72	455.45
	Adjustments to reconcile net profit to net cash provided by operating activities:		-
	Depreciation and amortization	22.54	19.50
	Finance cost	56.40	58.08
	Changes in assets and liabilities		-
	Changes in Inventories	-683.50	-360.48
	Trade receivables and unbilled revenue	-974.24	-1,713.28
	Loans, other financial assets and other assets	-336.75	301.31
	Trade payables	1,293.25	335.89
	Other financial liabilities, other liabilities and provisions	41.63	285.28
	Cash generated from operations	-71.95	-618.26
	Income taxes paid	-120.94	-73.91
	Net cash generated by operating activities	-192.89	-692.16
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Property, plant and equipment	-4.16	
	Investment in Non Current Asset	-0.51	-7.01
	Net Cash generated investing activities	-4.67	-7.01
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from Short Term Borrowings	5.33	118.89
	Proceeds from Long Term Borrowings	21.32	-
	Repayment of Long Term Borrowings	-29.52	-143.40
	Dividend	-102.91	-
	Interest paid	-56.40	-58.08
	Right Shares issued	-	1,124.60
	Share Issued	3.00	-
	Net Cash generated from financing activities	-159.18	1,042.01
	Net increase in Cash and Cash Equivalents (A+B+C)	-356.74	342.84
	Cash and cash equivalents at the beginning of the period / year	438.72	95.88
	Cash and cash equivalents at the end of the period / year	81.98	438.72

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : May 30, 2024

Mautik Tolia
Managing Director
DIN:06586383