



Date: 14<sup>th</sup> November, 2020

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**

**Sub: Outcome of the Meeting of Board of Directors held on 14<sup>th</sup> November, 2020 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. Saturday, November 14, 2020, inter alia, has considered and approved the following items:

1. Standalone & Consolidated Un-Audited Financial Results of the Company for the half year and quarter on 30<sup>th</sup> September, 2020 along with Limited Review Report.
2. The Appointment of M/s. Brijesh Shah & Co. as the Secretarial Auditor of the Company for the Financial Year 2020-21.

We further inform you that the Board Meeting commenced at 03:30 pm today and concluded at 03:15 pm.

Kindly take same on your records.

Thanking You,

For **BODHI TREE MULTIMEDIA LIMITED**

MAUTIK  
TOLIA

Digitally signed by  
MAUTIK TOLIA  
Date: 2020.11.14  
15:25:39 +05'30'

**MAUTIK AJIT TOLIA**

**Managing Director**

**DIN: 06586383**

**Encl:**

1. Standalone & Consolidated Un-Audited Financial Results for the half year and quarter ended September 30, 2020.
2. Limited Review Report.



**BODHI TREE MULTIMEDIA LIMITED**

507,5<sup>th</sup> Floor, Reliable Business Center Commercial Premises Co Op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Center, Oshiwara, Jogeshwari (W), Mumbai- 400102 Tel.:022 40101293 Email: [info@bodhitreemultimedia.com](mailto:info@bodhitreemultimedia.com) [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com)  
CIN: U22211MH2013PLC245208





# 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 Bairagra B.Com., F.C.A.	Manoj Agarwal B.Com., F.C.A.
Govind Sharma M.Com., F.C.A., DISA	Rachana Kanoi B.Com., F.C.A., C.S.	Kamal Sharma B.Com., F.C.A.	Dominic D'costa B.Com., F.C.A.	Kalpesh Shrimanker B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106  
E-mail: info@sara-india.com Website: www.sara-india.com

### LIMITED REVIEW CERTIFICATE ON STANDALONE UNAUDITED FINANCIAL RESULTS OF M/S BODHI TREE MULTIMEDIA LIMITED (FORMERLY KNOWN AS BODHI TREE MULTIMEDIA PVT. LTD) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2020

To

The Board Members

M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd)

We have reviewed the accompanying statement of Standalone Unaudited Financial Result of M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd) for the half year ended and year to date results for the period from 1st April, 2020 to 30th September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S A R A & Associates**

Chartered Accountants

Firm Registration No. 120927W

*Alok Bairagra*  
**Alok Bairagra**  
Partner

Membership No. 105153

Mumbai

November 14, 2020



UDIN - 20105153 AAAAGF7518





# 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 Bairagra B.Com., F.C.A.	Manoj Agarwal B.Com., F.C.A.
Govind Sharma M.Com., F.C.A., DISA	Rachana Kanoi B.Com., F.C.A., C.S.	Kamal Sharma B.Com., F.C.A.	Dominic D'costa B.Com., F.C.A.	Kalpesh Shrimanker B.Com., A.C.A.

202, May Building, 297/299/301, Princess Street, Near Marine Lines Flyover, Mumbai - 400 002. | Tel: 4922 7200 | Fax: 2209 1106  
E-mail: info@sara-india.com Website: www.sara-india.com

### LIMITED REVIEW CERTIFICATE ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF M/S BODHI TREE MULTIMEDIA LIMITED (FORMERLY KNOWN AS BODHI TREE MULTIMEDIA PVT. LTD) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2020

To  
The Board Members  
M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd)

We have reviewed the accompanying statement of Consolidated Unaudited Financial Result of M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd) and its associate for the half year ended and year to date results for the period from 1st April, 2020 to 30th September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

*Alok Bairagra*  
**Alok Bairagra**

Partner  
Membership No. 105153



Mumbai  
November 14, 2020

UDIN - 20105153AAAA GG 4265



**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 Unaudited Financial Results for the Half Year Ended on 30th September, 2020****(Rs. in Lakhs)**

Sr. No.	Particulars	Six month ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		(Unaudited)	(Audited)
1	Income from operations		
	(a) Revenue from operations	635.69	2671.34
	(b) Other Income	4.94	75.18
	<b>Total Income from operations</b>	<b>640.63</b>	<b>2746.52</b>
2	<b>Expenses</b>		
	(a) Cost of production	546.19	2689.62
	(b) Change in inventories	(60.07)	(535.97)
	(c) Employee benefit expense	34.24	58.98
	(d) Finance cost	14.88	25.64
	(e) Depreciation and amortisation expense	0.56	1.50
	(f) Other expenses	34.49	134.72
	<b>Total expenses</b>	<b>570.29</b>	<b>2374.49</b>
3	Profit / (Loss) before exceptional items (1-2)	70.34	372.03
4	Exceptional Items	-	-
5	Profit / (Loss) before tax (3-4)	70.34	372.03
6	Tax expense	23.30	12.95
7	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>47.04</b>	<b>359.08</b>
8	Paid-up Equity Share Capital (Face value of Rs. 10/ each)	8.60	26.00
9	Earnings per share (of Rs.10/- each) (not annualised):		
	Basic and Diluted	35.20	3360.63
	See accompanying note to the financial results		

**Notes to the financial results:**

- The above standalone results have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their meeting held on November 14, 2020
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company operates in one segment namely "Production of Content for television and Internet based programs".
- The Company is listed on September 25, 2020 therefore the period prior to the listing of the Company are not reported.
- The outbreak of Coronavirus (Covid 19) has disrupted economic activities across the world. The Government of India has imposed 'LOCKDOWN' from 24th March, 2020 to contain the outbreak. The full impact of COVID-19 pandemic still remains uncertain and the future impact of this pandemic may be different from those estimated on the date of approving this financial statement. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from future economic conditions and future uncertainty, if any
- 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** Digitally signed  
by MAUTIK TOLIA  
Date: 2020.11.14  
14:43:23 +05'30'

**TOLIA**

Managing Director

DIN: 06586383

Place : Mumbai

Date : November 14, 2020

**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

**Standalone Statement of Assets & Liability for the Half Year Ended on 30th September, 2020****(Rs. in Lakhs)**

Particulars				Year to date figures for the current period ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2019 to March 31, 2020
				Unaudited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>				
(1)	<b>Shareholders' funds</b>				
	(a) Share capital			86.00	26.00
	(b) Reserves and surplus			11.71	(35.33)
	(c) Share application money pending allotment			-	0.74
(2)	<b>Non-current liabilities</b>				
	(a) Long-term borrowings			3.18	5.99
(3)	<b>Current liabilities</b>				
	(a) Short-term borrowings			356.22	524.08
	(b) Trade payables			388.18	524.75
	(c) Other current liabilities			104.79	93.55
	(d) Short-term provisions			449.41	336.88
	<b>TOTAL</b>			<b>1399.48</b>	<b>1476.65</b>
<b>II</b>	<b>ASSETS</b>				
(1)	<b>Non-current assets</b>				
	(a) Fixed assets				
	(i) Tangible assets			3.88978	4.36893
	(b) Deferred tax assets			30.43013	51.58156
	(c) Non-current investments			35.58652	35.58652
	(d) Long-term loans and advances			31.13938	89.81986
(2)	<b>Current assets</b>				
	(a) Inventories			596.04103	535.97012
	(b) Trade receivables			508.11758	662.69394
	(c) Cash and cash equivalents			15.12092	53.49835
	(d) Short-term loans and advances			179.1594	43.13334
	<b>TOTAL</b>			<b>1399.48</b>	<b>1476.65</b>

By order of the Board  
Bodhi Tree Multimedia Limited

**MAUTIK TOLIA** Digitally signed  
by MAUTIK  
TOLIA  
Date: 2020.11.14  
14:43:55 +05'30'

**MAUTIK TOLIA**  
Managing Director  
DIN: 06586383

Place : Mumbai  
Date : November 14, 2020

**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 Half Year Ended September, 2020

(Rs. In Lakhs)

Particular	Year to date figures for the current period ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2019 to March 31, 2020
	Unaudited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit ( Loss ) after tax and extraordinary items	70	372
Adjustment for :		
Depreciation	1	1
Interest expense	14	19
Direct taxes Expense	(3)	(2)
Provision / liabilities no longer required written back	(2)	(73)
Miscellaneous expenses written off		
Operating profit before working capital changes	<b>80</b>	<b>317</b>
Adjustment for :		
Trade & other receivables	10	323
Inventories	(60)	(536)
Trade & Other payables	(11)	(287)
<b>Cash Generated from Operations</b>	<b>19</b>	<b>(182)</b>
Interest & Financial Chgs paid	(14)	(19)
Direct taxes paid	65	(19)
Cash flow before extraordinary items		
Extraordinary items		
<b>A) Net cash from / (utilised in) operating activities</b>	<b>70</b>	<b>(220)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (incl. adv.)	-	(3)
Sale of fixed assets	-	-
Other Investments	3	2
Change in Non current investment (Net)	-	1
<b>B) Net cash from / (utilised in) investing activities</b>	<b>3</b>	<b>0</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Refund Share application money	(1)	-
Proceeds from Issue of Share Capital	60	251
Proceeds from Long Term borrowings	(3)	(232)
Proceeds from Short Term borrowings	(168)	248
<b>C) Net cash from / (utilised in) financing activities</b>	<b>(111)</b>	<b>267</b>
<b>Net increase in cash &amp; cash equivalents (A+B+C)</b>	<b>(38)</b>	<b>47</b>
Cash & cash equivalents at Beginning of Period (Opening Balance)	53	7
Cash & cash equivalents as at End of Period (Closing Balance)	<b>15</b>	<b>53</b>

By order of the Board

**MAUTIK TOLIA** Digitally signed  
by MAUTIK TOLIA  
Date: 2020.11.14  
14:44:29 +05'30'

Managing Director

DIN: 06586383

Place : Mumbai

Date : November 14, 2020

**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 Unaudited Financial Results for the Half Year Ended on 30th September, 2020**

(Rs. in Lakhs)

Sr. No.	Particulars	Six month ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2019 to March 31, 2020
		(Unaudited)	(Audited)
1	Income from operations		
	(a) Revenue from operations	635.69	2671.34
	(b) Other Income	4.94	75.18
	<b>Total Income from operations</b>	<b>640.63</b>	<b>2746.52</b>
2	<b>Expenses</b>		
	(a) Cost of production	546.19	2689.62
	(b) Change in inventories	(60.07)	(535.97)
	(c) Employee benefit expense	34.24	58.98
	(d) Finance cost	14.88	25.64
	(e) Depreciation and amortisation expense	0.56	1.50
	(f) Other expenses	34.49	134.72
	<b>Total expenses</b>	<b>570.29</b>	<b>2374.49</b>
3	Profit / (Loss) before exceptional items (1-2)	70.34	372.03
4	Exceptional Items	-	-
5	Profit/Loss on share of associates	-	-
6	Profit / (Loss) before tax (3-4)	70.34	372.03
7	Tax expense	23.30	12.95
8	Net Profit / (Loss) for the period (5-6)	<b>47.04</b>	<b>359.08</b>
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	8.60	26.00
10	Earnings per share (of Rs.10/- each) (not annualised):		
	Basic and Diluted	35.20	3360.63
	See accompanying note to the financial results		

**Notes to the financial results:**

- The above Consolidated results have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their meeting held on November 14, 2020
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
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- 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: 2020.11.14  
14:41:06 +05'30'

MAUTIK TOLIA  
Managing Director

DIN: 06586383

Place : Mumbai

Date : November 14, 2020

**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 Half Year Ended on 30th September, 2020****(Rs. in Lakhs)**

Particulars				Year to date figures for the current period ended April 01, 2020 to September 30, 2020	Year to date figures for the period ended April 01, 2019 to March 31, 2020
				Unaudited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>				
(1)	<b>Shareholders' funds</b>				
	(a) Share capital			86.00	26.00
	(b) Reserves and surplus			11.71	(35.33)
	(c) Share application money pending allotment			-	0.74
(2)	<b>Non-current liabilities</b>				
	(a) Long-term borrowings			3.18	5.99
(3)	<b>Current liabilities</b>				
	(a) Short-term borrowings			356.22	524.08
	(b) Trade payables			388.18	524.75
	(c) Other current liabilities			104.79	93.55
	(d) Short-term provisions			449.41	336.88
	<b>TOTAL</b>			<b>1,399.48</b>	<b>1,476.65</b>
<b>II</b>	<b>ASSETS</b>				
(1)	<b>Non-current assets</b>				
	(a) Fixed assets				
	(i) Tangible assets			3.89	4.37
	(b) Deferred tax assets			30.43	51.58
	(c) Non-current investments			35.59	35.59
	(d) Long-term loans and advances			31.14	89.82
(2)	<b>Current assets</b>				
	(a) Inventories			596.04	535.97
	(b) Trade receivables			508.12	662.69
	(c) Cash and cash equivalents			15.12	53.50
	(d) Short-term loans and advances			179.16	43.13
	<b>TOTAL</b>			<b>1,399.48</b>	<b>1,476.65</b>

By order of the Board  
Bodhi Tree Multimedia Limited

**MAUTIK TOLIA** Digitally signed  
by MAUTIK TOLIA  
Date: 2020.11.14  
14:41:41 +05'30'

**MAUTIK TOLIA**  
Managing Director  
DIN: 06586383

Place : Mumbai  
Date : November 14, 2020



**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 Half Year Ended September, 2020

(Rs. In Lakhs)

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Net profit ( Loss ) after tax and extraordinary items	70	372
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<b>A) Net cash from / (utilised in) operating activities</b>	<b>70</b>	<b>(220)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (incl. adv.)	-	(3)
Sale of fixed assets	-	-
Other Investments	3	2
Change in Non current investment (Net)	-	1
<b>B) Net cash from / (utilised in) investing activities</b>	<b>3</b>	<b>0</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Refund Share application money	(1)	-
Proceeds from Issue of Share Capital	60	251
Proceeds from Long Term borrowings	(3)	(232)
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<b>Net increase in cash &amp; cash equivalents (A+B+C)</b>	<b>(38)</b>	<b>47</b>
Cash & cash equivalents at Beginning of Period (Opening Balance)	53	7
Cash & cash equivalents as at End of Period (Closing Balance)	<b>15</b>	<b>53</b>

Place : Mumbai  
Date : November 14, 2020

By order of the Board  
**MAUTIK** Digitally signed  
by MAUTIK TOLIA  
**TOLIA** Date: 2020.11.14  
14:42:17 +05'30'  
Managaing Director  
DIN: 06586383