



Date: 07.04.2022

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

**NSE SYMBOL: BTML**

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

Dear Sir/Madam,

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

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

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

Kindly take same on your records.

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

**MAUTIK AJIT TOLIA**  
**MANAGING DIRECTOR**  
**DIN: 06586383**



**BODHI TREE MULTIMEDIA LIMITED**

507, 5<sup>th</sup> 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](http://www.bodhitreemultimedia.com) CIN - U222IIMH2013PLC245208





Encl:

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



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#### BODHI TREE MULTIMEDIA LIMITED



507, 5<sup>th</sup> Floor, Reliable Business Centre Commercial Premises Co op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Centre, Oshiwara, Jogeshwari (west), Mumbai. 400 102 Tel.: 022 40101293 Email: info@bodhitreemultimedia.com  
www.bodhitreemultimedia.com CIN - U222IIMH2013PLC245208



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

### Independent Auditor's Report

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

#### Opinion

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

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

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

#### Basis for Opinion

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





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

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

Santosh Kumar Jain M.Com., F.C.A., DISA	Ramawatar Sharma B.Com., F.C.A.	Rajesh Agarwal B.Com., F.C.A.	Alok Bairagra B.Com., F.C.A.	Manoj Agarwal B.Com., F.C.A.
Rachana Kanoi B.Com., F.C.A., C.S.	Kamal Sharma B.Com., F.C.A.	Rakesh Joshi B.Com., F.C.A.	Aditya Tulsian B.Com., F.C.A.	Chirag Shah B.Com., F.C.A.

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

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.





## Other Matter

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

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

ALOK  
BAIRAGBA

**Alok Bairagra**  
Partner  
Membership No. 105153

A circular blue stamp with the text "SARA & ASSOCIATES" at the top and bottom, "Chartered Accountants" around the sides, "Firm Reg. No." in the center, "120927W" below it, and "MUMBAI" at the bottom.

Mumbai  
07<sup>th</sup> April, 2022  
UDIN No: 22105153AGPDOV4685

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

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

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

By order of the Board  
 Bodhi Tree Multimedia  
 Limited



*M.T*  
 Mautik Tolia  
 Managing Director  
 DIN:06586383

Place : Mumbai  
 Date : April 7, 2022

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

(Formerly known as B88HI Free MultiMedia Pvt. Ltd.)  
CIN: U92221MH2013PTC245208

CIN: U92221MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

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

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

#### **Notes to the financial results:**

- Notes to the financial results:**

  - 1 The Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended from time to time.
  - 2 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 07th, 2022.
  - 3 Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
  - 4 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](http://www.nseindia.com) and on website of the Company at [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com)
  - 5 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.
  - 6 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').
  - 7 The Statement of audited cash flow for the year ended 31st March 2022 and 31st March 2021 is attached herewith.

Place : Mumbai  
Date : April 7, 2022

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

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

(Rs. In Lakhs)

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

Place : Mumbai  
 Date : April 7, 2022





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

**Independent Auditor's Report**

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

**Opinion**

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

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit report of the other auditor on separate financial statement of the Associate referred to in Other Matters section below, these consolidated financial results as well as year to date results:

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

**Basis for Opinion**

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





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





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

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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





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## Chartered Accountants

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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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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

We did not audit the financial statement of the Associates included in the consolidated financial result whose financial statement includes share of net profit/(loss) of Rs. Nil for the year ended March,31, 2022 as considered in the statement. This financial result has been audited by another auditor whose report has been furnished to us by the management and our opinion and conclusion on the statement is solely based on the report of the other auditor and the procedures performed by us as stated under Auditor's responsibilities as above.

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

### For S A R A & Associates

Chartered Accountants  
Firm Registration No.120927W

ALOK

BAIRAGRA

Alok Bairagra

Partner

Membership No. 105153

Mumbai

07<sup>th</sup> April, 2022

UDIN: 22105153AGPEUR2441



**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, 2022

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

By order of the Board  
 Bodhi Tree Multimedia  
 Limited



Mautik Tolia  
 Managing Director  
 DIN:06586383

Place : Mumbai  
 Date : April 7, 2022

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

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

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

**Notes to the financial results:**

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

Place : Mumbai  
 Date : April 7, 2022



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

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

(Rs. In Lakhs)

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

Place : Mumbai  
Date : April 7, 2022



By order of the Board  
  
Mautik Tolia  
Managing Director  
DIN:06586383



Date: 07.04.2022

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

**NSE SYMBOL: BTML**

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

Dear Sir/Madam,

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

Kindly take same on your records.

Thanking You.

Yours faithfully

For BODHI TREE MULTIMEDIA LIMITED

  
  
MAUTIK AJIT TOLIA  
MANAGING DIRECTOR  
DIN: 06586383

ALOK  
BAIRA  
GRA  
Digital signature by ALOK  
BAIRAGRA  
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6332044e5534  
pseudonym=1961080106053  
v=MAHARASHTRA,  
serialNumber=4dc1d904b2258b  
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signature=508564...m=ALOK  
BAIRAGRA, l=MUMBAI, title=1961,  
pseudonym=1961080106053  
3723  
email=ALOK828@GMAIL.COM  
Date: 2022.04.07 17:17:25 +05'30'

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



**BODHI TREE MULTIMEDIA LIMITED**

507, 5<sup>th</sup> Floor, Reliable Business Centre Commercial Premises Co op Soc Ltd, Anand Nagar, Opp Heera Panna Shopping Centre,  
Oshiwara, Jogeshwari (west), Mumbai. 400 102 Tel.: 022 40101293 Email: info@bodhitreemultimedia.com  
www.bodhitreemultimedia.com CIN - U222IIMH2013PLC245208