



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
M/S BODHI TREE MULTIMEDIA LIMITED
(FORMERLY KNOWN AS BODHI TREE MULTIMEDIA PVT. LTD)**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of BODHI TREE MULTIMEDIA LIMITED ('the Company') for the quarter ended 30 September 2023 and the year to date results for the period 01 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the figures for the corresponding quarter and year-to-date period ended 30 September 2022 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





SARA & ASSOCIATES

Chartered Accountants

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

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

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

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SARA & Associates
Chartered Accountants
Firm Registration No.120927W

Alok Bairagra

Alok Bairagra
Partner
Membership No. 105153
Mumbai
Date : 07/11/2023
UDIN: 23105153BGXFQK4241



BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L922211MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

Statement of Standalone unaudited Financial Results for the period ended on 30th September, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Half Year ended	Year ended
		As At 30-09-2023	As At 31-03-2023
		(Unaudited)	(Audited)
Weather results are audited or unaudited		(Unaudited)	(Audited)
Nature of report standalone / consolidated		Standalone	Standalone
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	3.44	3.91
	Right of use assets	14.90	24.45
	Capital work-in-progress	14.98	14.98
	Financial assets		
	- Investments	2.90	1.00
	- Loans	292.85	35.68
	- Other financial assets	13.52	27.47
	Deferred tax assets (net)	5.63	12.32
	Other non-current assets	507.93	301.59
	Total non-current assets	856.16	421.39
	Current assets		
	Inventories	600.47	947.56
	Financial assets		
	- Trade receivables	288.74	1,318.17
	- Cash and cash equivalents	497.15	438.72
	Other current assets	2,054.40	1,421.74
	Total current assets	3,440.76	4,126.19
	Total Assets	4,296.92	4,547.58
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	1,249.60
	- Other equity	1,348.38	1,237.95
	Total equity	2,597.98	2,487.55
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	-	31.68
	- Lease liabilities	5.11	8.11
	Total non-current liabilities	5.11	39.79
	Current liabilities		
	Financial liabilities		
	- Borrowings	549.72	473.99
	- Lease liabilities	12.33	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	711.83	876.37
	- Other financial liabilities	64.25	2.82
	Other Current Liabilities	256.93	573.28
	Provisions Income tax liabilities (net)	98.77	74.64
	Total current liabilities	1,693.83	2,020.24
	Total liabilities	1,698.94	2,060.03
	Total equity and liabilities	4,296.92	4,547.58

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : 7th November 2023

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L922211MH2013PTC245208**Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.****Email : info@bodhitreemultimedia.com****Statement of Standalone unaudited Financial Results for the period ended on 30th September, 2023**

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		As at 30-09-2023	As at 30-06-2023	As at 30-09-2022	As at 30-09-2023	As at 30-09-2022	As at 31-03-2023
	Date of Start the reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
	Date of end the reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Weather results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Nature of report standalone / consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	Income from operations						
	(a) Revenue from operations	732.50	1,621.00	604.64	2,353.50	951.62	4,261.21
	(b) Other Income	0.59	2.34	-0.66	2.93	0.59	20.96
	Total Income	733.09	1,623.34	603.97	2,356.43	952.21	4,282.17
2	Expenses						
	(a) Cost of production	590.48	1,039.20	1,032.81	1,629.67	1,217.17	3,877.21
	(b) Change in inventories	-	347.08	(468.69)	347.08	(341.47)	(360.48)
	(c) Employee benefit expense	27.53	23.64	23.92	51.17	46.96	96.68
	(d) Finance cost	9.22	8.41	15.71	17.64	35.30	58.08
	(e) Depreciation and amortisation expense	5.24	4.77	4.90	10.01	9.80	19.50
	(f) Other expenses	20.70	30.38	81.07	51.09	86.58	135.73
	Total expenses	653.17	1,453.49	689.71	2,106.66	1,054.35	3,826.72
3	Profit / (Loss) before exceptional items (1-2)	79.92	169.85	-85.74	249.77	-102.14	455.45
4	Exceptional Items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	79.92	169.85	-85.74	249.77	-102.14	455.45
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	79.92	169.85	-85.74	249.77	-102.14	455.45
8	Tax expense						
	Current Tax	22.10	(44.41)	-	(40.31)	-	(79.95)
	MAT Credit Entitlement	-52.22	4.37	-	(29.86)	-	(50.10)
	Deferred Tax	-3.19	(3.50)	10.56	-6.69	7.03	0.29
8	Net Profit / (Loss) for the period (5-6)	46.61	126.30	(96.30)	172.91	(109.17)	325.68
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	1,249.60	125.00	1,249.60	125.00	1,249.60
10	Earnings per share (of Rs.10/- each) (not annualised):						
	Basic	0.37	1.01	-7.70	1.38	-4.00	2.61
	Diluted	0.37	1.01	-7.70	1.38	-5.17	2.61
	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 7th November , 2023.
The Financial results for the half year ended on 30 Sept, 2023 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review 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 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 AS-17 is not applicable
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The financial figures for the previous half year/year have been regrouped/reclassified wherever necessary to confirm to current period.

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : 7th November 2023

Mautik Tolia
Managing Director
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L922211MH2013PTC245208

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

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Standalone Statement Of Cash Flow For for the period ended on 30th September, 2023**(Rs. In Lakhs)**

Particular	Half Year ended	Year ended
	As At 30-09-2023	As At 31-03-2023
	(Unaudited)	(Audited)
A) Cash flow from operating activities:		
Profit for the period	249.77	455.45
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	10.01	19.50
Finance cost	17.64	58.08
Changes in assets and liabilities		
Changes in Inventories	347.08	-360.48
Trade receivables and unbilled revenue	396.77	-1,713.28
Loans, other financial assets and other assets	-449.57	301.31
Trade payables	-164.54	335.89
Other financial liabilities, other liabilities and provisions	-240.60	285.28
Cash generated from operations	166.57	-618.26
Income taxes paid	-70.17	-73.91
Net cash generated by operating activities	96.40	-692.16
B) CASH FLOW FROM INVESTING ACTIVITIES :		
Property, plant and equipment	-	-7.01
Investment in Non Current Assest	-1.90	
Net Cash generated investing activities	-1.90	-7.01
C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Short Term Borrowings	75.73	118.89
Proceeds from Long Term Borrowings	-31.68	-
Repayment of Long Term Borrowings	-	-143.40
Dividend	-62.48	
Interest paid	-17.64	-58.08
Right Shares issued	-	1,124.60
Net Cash generated from financing activities	-36.07	1,042.01
Net increase in Cash and Cash Equivalents (A+B+C)	58.43	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	497.15	438.72

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : 7th November 2023

Mautik Tolia
Managing Director
DIN:06586383



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, 2023.

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

1. 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) ('the holding Company'), its subsidiaries and associates (The Holding company, its subsidiaries and its associates together referred to as 'the Group') for the quarter ended 30th September, 2023 and the consolidated year to date results for period 1st April, 2023 to 30th September, 2023, being submitted by holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015(as amended) ('Listing Regulations').
2. This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in India Accounting standard 34, interim Financial Reporting ('Ind As 34') prescribed under section 133 of Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and 52 of Listing Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.
4. The Statement includes the 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
Gourudev Bhalla Screens LLP
 - C. **Associates**
Phataka Films LLP





SARA & ASSOCIATES

Chartered Accountants

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

Rachana Kanoi | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah | Yogesh Rawal
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5. 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 except:

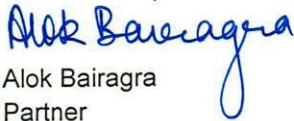
We did not review the interim financial information of 3 subsidiaries included in the statement, whose financials information reflects total assets of Rs. 1037.08 Lakhs as at 30th September, 2023 and total revenues of Rs 569.58 Lakhs, total net profit after tax of Rs. 51.11 Lakhs, total comprehensive income of Rs. 51.11 Lakhs and Rs. 51.11 Lakhs, for the quarter and six-month period ended on 30th September 2023, respectively, and cash flows(net) of Rs.6.69 Lakhs for the period ended 30th September 2023, as considered in the Statement. In respect to the interim financial information of all these 3 subsidiaries, management certified accounts have been furnished to us by the management and our conclusion so far as it related to the amounts and disclosures included in respect of these subsidiaries bases solely on management certified accounts.

Our conclusion is not modified in respect of these matters with respect to the above said these 3 subsidiaries.

For S A R A & Associates

Chartered Accountants

Firm Registration No. 120927W



Alok Bairagra

Partner

Membership No. 105153



Mumbai

Date : November 7, 2023

UDIN: 23105153BGXFQL8483

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L922211MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

Statement of Consolidated unaudited Financial Results for the period ended on 30th September, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Half Year ended	Year ended
		As At 30-09-2023	As At 31-03-2023
		(Unaudited)	(Audited)
		Consolidated	Consolidated
	Weather results are audited or unaudited		
	Nature of report standalone / consolidated		
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	6.93	3.91
	Right of use assets	14.98	14.98
	Capital work-in-progress	14.90	24.45
	Financial assets		
	- Investments	1.00	1.00
	- Loans	204.29	35.68
	- Other financial assets	33.99	27.47
	Deferred tax assets (net)	5.63	12.32
	Other non-current assets	498.76	301.59
	Total non-current assets	780.49	421.39
	Current assets		
	Inventories	721.45	947.56
	Financial assets	-	-
	- Trade receivables	182.79	1,318.17
	- Cash and cash equivalents	503.83	438.72
	Other current assets	2,763.66	1,421.74
	Total current assets	4,171.74	4,126.19
	Total Assets	4,952.23	4,547.58
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	1,249.60
	- Other equity	1,374.45	1,237.95
	- Non-Controlling Interest	25.64	-
	Total equity	2,649.69	2,487.55
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	-	31.68
	- Lease liabilities	5.11	8.11
	Total non-current liabilities	5.11	39.79
	Current liabilities		
	Financial liabilities		
	- Borrowings	702.26	473.99
	- Lease liabilities	12.33	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	891.33	876.37
	- Other financial liabilities	64.25	2.82
	Other Current Liabilities	508.99	573.28
	Provisions	118.28	74.64
	Income tax liabilities (net)	-	-
	Total current liabilities	2,297.43	2,020.24
	Total liabilities	2,302.54	2,060.03
	Total equity and liabilities	4,952.23	4,547.58

By order of the Board
Bodhi Tree Multimedia LimitedMautik Tolia
Managing Director
DIN:06586383Place : Mumbai
Date : 7th November, 2023

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

CIN: L92221MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

Statement of Consolidated unaudited Financial Results for the period ended on 30th September, 2023

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended	
		As at 30-09-2023	As at 30-06-2023	As at 30-09-2022	As at 30-09-2023	As at 30-09-2022	As at 31-03-2023	
		Date of Start the reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
		Date of end the reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
Weather results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
Nature of report standalone / consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		
1	Income from operations							
	(a) Revenue from operations	1,302.08	1,621.00	604.64	2,923.08	951.62	4,261.21	
	(b) Other Income	0.59	2.34	(0.66)	2.93	0.59	20.96	
	Total Income	1,302.67	1,623.34	603.97	2,926.01	952.21	4,282.17	
2	Expenses							
	(a) Cost of production	1,204.24	1,039.20	1,032.81	2,243.44	1,217.17	3,877.21	
	(b) Change in inventories	(120.97)	347.08	(468.69)	226.11	(341.47)	(360.48)	
	(c) Employee benefit expense	27.53	23.64	23.92	51.17	46.96	96.68	
	(d) Finance cost	9.22	8.41	15.71	17.64	35.30	58.08	
	(e) Depreciation and amortisation expense	5.38	4.77	4.90	10.15	10.01	19.50	
	(f) Other expenses	26.73	30.38	81.07	57.11	86.58	135.73	
	Total expenses	1,152.13	1,453.48	689.71	2,605.62	1,054.55	3,826.72	
3	Profit / (Loss) before exceptional items (1-2)	150.54	169.86	(85.74)	320.39	(102.34)	455.45	
4	Exceptional Items	-	-	-	-	-	-	
5	Profit before extraordinary items and tax (3-4)	150.54	169.86	(85.74)	320.39	(102.34)	455.45	
6	Extraordinary items	-	-	-	-	-	-	
7	Profit / (Loss) before tax (5-6)	150.54	169.86	(85.74)	320.39	(102.34)	455.45	
8	Tax expense							
	Current Tax	24.60	(44.41)	-	(59.82)	-	(74.64)	
	Tax Expenses of Earlier years	-	-	-	-	-	(5.31)	
	MAT Credit Entitlement	(74.22)	4.37	-	(29.86)	-	(50.10)	
	Deferred Tax	(3.19)	(3.50)	10.56	(6.69)	7.03	0.29	
8	Net Profit / (Loss) for the period (5-6)	97.70	126.32	(75.18)	224.02	(109.37)	325.69	
9	Net Profit attributable to:							
	Owners of the company	72.66	126.32	(75.18)	198.98	(109.37)	325.69	
	Non-controlling Interest	25.05	-	-	25.05	-	-	
10	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	1,249.60	125.00	1,249.60	125.00	1,249.60	
11	Earnings per share (of Rs.10/- each) (not annualised):							
	Basic	0.78	1.01	(6.01)	1.79	(5.17)	2.61	
	Diluted	0.78	1.01	(6.01)	1.79	(5.17)	2.61	
	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 7th November , 2023.
The Financial results for the half year ended on 30 Sept, 2023 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review 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 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 AS-17 is not applicable
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The financial figures for the previous half year/year have been regrouped/reclassified wherever necessary to confirm to current period.

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : 7th November, 2023

Mautik Tolia
Managing Director
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L922211MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

Consolidated Statement Of Cash Flow For for the period ended on 30th September, 2023**(Rs. In Lakhs)**

Particular	Half Year ended	Year ended
	As At 30-09-2023	As At 31-03-2023
	(Unaudited)	(Audited)
A) Cash flow from operating activities:		
Profit for the period	320.39	455.45
Adjustments to reconcile net profit to net cash provided by operating activities:	-	-
Depreciation and amortization	10.15	19.50
Finance cost	17.64	58.08
Changes in assets and liabilities	-	-
Changes in Inventories	226.11	-360.48
Trade receivables and unbilled revenue	-206.54	-1,713.28
Loans, other financial assets and other assets	-372.32	301.31
Trade payables	14.96	335.89
Other financial liabilities, other liabilities and provisions	30.98	285.28
Cash generated from operations	41.36	-618.26
Income taxes paid	-89.68	-73.91
Net cash generated by operating activities	-48.31	-692.16
B) CASH FLOW FROM INVESTING ACTIVITIES :		
Property, plant and equipment	-3.63	-7.01
Net Cash generated investing activities	-3.63	-7.01
C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Short Term Borrowings	228.26	118.89
Proceeds from long term borrowings	-	-
Repayment of long term borrowings	-31.68	-143.40
Share issue to non controlling interest	0.59	
Dividend	-62.48	
Interest paid	-17.64	-58.08
Right Shares issued	-	1,124.60
Net Cash generated from financing activities	117.05	1,042.01
Net increase in Cash and Cash Equivalents (A+B+C)	65.11	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	503.83	438.72

By order of the Board
Bodhi Tree Multimedia Limited

Place : Mumbai
Date : 7th November , 2023

Mautik Tolia
Managing Director
DIN:06586383