



ANIL A. MASAND & CO.
CHARTERED ACCOUNTANTS

ANIL A. MASAND
B.Com. (Hons), F.C.A., F.C.S

405/406, Spenta 3rd Road,
Khar (West), Mumbai - 400 052.
Tel: +91-22-35128719 / 35128720

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To the Board of Directors of Bodhi Tree Multimedia Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BODHI TREE MULTIMEDIA LIMITED** ('the Company') for the quarter ended September 30, 2025, and year to date from April 01, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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 ended September 30, 2024, and year to date from April 01, 2024, to September 30, 2024, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. 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 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.

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 applicable Indian Accounting Standards as prescribed under Section 133 of the Act, as amended read with the relevant rules issued thereunder 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.

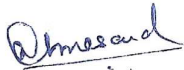
5. Other Matter Paragraph

- i. We draw attention to Note No. 4 to the Statement, which explains that during the period ended September 30, 2025, the Company has made investments in Bodhi Media Network Private Limited and Mad Lab Alpha Private Limited, which have consequently become subsidiary of the Company. Our conclusion is not modified in respect of this matter.
- ii. We draw attention to Note No. 5 to the Statement, which describes that the balances relating to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings, and other current assets and liabilities are subject to confirmation, and the balances have been reported in the results as per the books of account. Our conclusion is not modified in respect of this matter.

For ANIL A. MASAND & CO.

Chartered Accountants

Firm Registration No.100412W



Anil A. Masand

Proprietor

Membership No. 037245

Place: Mumbai

Date: November 14, 2025

UDIN: 25037245BMJ+VVP4054



BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Year ended	
		Year Ended	
		As At 30-09-2025	As at 31-03-2025
	Whether results are audited or unaudited	(Unaudited)	(Audited)
	Nature of report standalone/ Consolidation	Standalone	Standalone
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	4.43	4.99
	Right of use assets	42.69	57.75
	Intangible Assets	14.98	14.98
	Capital work-in-progress		
	Financial assets		
	- Investments	4.94	4.43
	- Loans	727.27	632.08
	- Other financial assets	1,241.67	104.57
	Deferred tax assets (net)	6.90	3.12
	Income tax assets (net)		
	Other non-current assets	2,737.30	215.57
	Total non-current assets	4,780.17	1,037.49
	Current assets		
	Inventories	1,923.51	2,013.60
	Financial assets		
	Investments		
	- Trade receivables	526.23	1,302.22
	- Cash and cash equivalents	17.42	4.36
	Other financial assets		
	- Other current assets	4,721.39	3,516.74
	Total current assets	7,188.55	6,836.92
	Total Assets	11,968.72	7,874.41
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,804.98	1,249.60
	- Other equity	6,071.51	1,976.83
	Total equity	7,876.48	3,226.43
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	-	-
	- Lease liabilities	16.11	21.45
	Total non-current liabilities	16.11	21.45
	Current liabilities		
	Financial liabilities		
	- Borrowings	2,540.71	2,094.49
	- Lease liabilities	33.81	42.94
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	676.84	1,434.93
	- Other financial liabilities	-	2.52
	- Other Current Liabilities	312.79	575.37
	- Provisions	511.98	476.28
	Income tax liabilities (net)	-	-
	Total current liabilities	4,076.13	4,626.53
	Total liabilities	4,092.24	4,647.98
	Total equity and liabilities	11,968.72	7,874.41

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit Tolia
Mautik Tolia
Managing Director
DIN:06586383

Digitally signed by
Mautik Ajit Tolia
Date: 2025.11.14 12:18:53
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Place : Mumbai
Date : 14th November 2025

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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, 2025

(Rs.In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		As at 30-09-2025	As at 30-06-2025	As at 30-09-2024	As at 30-09-2025	As at 30-09-2024	As at 31-03-2025
		01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
	Date of start the reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Date of end the reporting period	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
	Whether results are audited or unaudited	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
	Nature of report standalone / consolidated						
1	Income from operations						
	(a) Revenue from operations	1,268.58	777.32	1,210.00	2,045.90	2,739.81	6,415.15
	(b) Other Income	131.85	30.43	14.44	162.28	14.44	101.00
	Total Income	1,400.43	807.75	1,224.44	2,208.18	2,754.25	6,516.15
2	Expenses						
	(a) Cost of production	911.18	640.45	1,457.19	1,551.63	2,965.85	5,947.07
	(b) Change in inventories	98.58	-8.50	-501.12	90.08	-546.29	-716.04
	(c) Employee benefit expense	33.24	29.19	28.72	62.43	57.07	119.41
	(d) Finance cost	77.55	70.82	31.70	148.37	54.77	198.23
	(e) Depreciation and amortisation expense	7.81	7.81	7.72	15.62	15.43	31.12
	(f) Other expenses	51.02	42.76	38.66	93.78	80.02	180.06
	Total expenses	1,179.39	782.53	1,062.87	1,961.92	2,626.85	5,759.85
3	Profit / (Loss) before exceptional items (1-2)	221.04	25.22	161.56	246.26	127.40	756.30
4	Exceptional Items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	221.04	25.22	161.56	246.26	127.40	756.30
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	221.04	25.22	161.56	246.26	127.40	756.30
8	Tax expense						
	Current Tax	-55.39	-0.89	-40.75	-56.28	-40.75	-211.47
	MAT Credit Entitlement	13.88	-	-	13.88	0.00	-18.69
	Deferred Tax	3.91	-1.78	2.42	2.13	2.18	-0.53
9	Net Profit / (Loss) for the period	183.44	22.56	123.24	205.99	88.83	525.62
	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	183.44	22.56	123.24	205.99	88.83	525.62
10	Paid-up Equity Share Capital (Face value of Rs. 1/- each)	1,804.98	1,804.98	1,249.60	1,804.98	1,249.60	1,249.60
11	Earnings per share (of Rs.1/- each) (not annualised):						
	Basic	0.10	0.01	0.10	0.11	0.71	0.42
	Diluted	0.10	0.01	0.10	0.11	0.71	0.42
	See accompanying note to the financial results						

Notes to the financial results:

- These Unaudited Standalone Financial Results and Statement of Assets and Liabilities for the quarter ended and six months ended September 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2025. These results have also been subjected to Limited Review by the Statutory Auditors of the Company.
- These unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 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.
- During the period ended September 30, 2025, the Company has made investments in Bodhi Media Network Private Limited and Mad Lab Alpha Private Limited which have become subsidiaries of the Company.
- The Balance with respect to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings and other current assets and liabilities are subject to confirmation, and the balances are currently reported in the result as per the books of accounts.
- 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

By order of the Board

Bodhi Tree Multimedia Limited

Mautik Ajit Tolia

Mautik Tolia

Managing Director

DIN:06586383

Digitally signed by
Mautik Ajit Tolia
Date: 2025.11.14
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Place : Mumbai

Date : 14th November 2025

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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

Email : info@bodhitreemultimedia.com

Unaudited Standalone Statement Of Cash Flows for the period ended 30th September, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year Ended	Year Ended
		As at 30-09-2025	As at 31-03-2025
	Date of Start the reporting period	01-04-2025	01-04-2024
	Date of end the reporting period	30-09-2025	31-03-2025
	Whether results are audited or unaudited	(Unaudited)	Audited
	Nature of report standalone/ Consolidation	Standalone	Standalone
A)	Cash flow from operating activities:		
	Profit for the period	246.26	756.30
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	15.62	31.12
	Finance cost	148.37	198.23
	Changes in assets and liabilities		
	Changes in Inventories	90.09	-716.04
	Trade receivables and unbilled revenue	-428.66	-1,936.47
	Loans, other financial assets and other assets	-3,754.01	-497.18
	Trade payables	-758.09	191.54
	Other financial liabilities, other liabilities and provisions	-244.48	706.78
	Cash generated from operations	-4,684.90	-1,265.73
	Income taxes paid	-42.40	-211.47
	Net cash generated by operating activities	-4,727.30	-1,477.20
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Property, plant and equipment	-	-2.01
	Investment in Non Current Assets	-0.51	-1.53
	Net Cash generated investing activities	-0.51	-3.54
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from Short Term Borrowings	446.22	1,629.93
	Proceeds from Long Term Borrowings	-	-
	Repayment of Long Term Borrowings	-	-2.17
	Dividend	-	-
	Interest paid	-148.37	-198.23
	Right Shares issued	4,443.02	-
	Net Cash generated from financing activities	4,740.87	1,429.53
	Net increase in Cash and Cash Equivalents (A+B+C)	13.06	-51.22
	Cash and cash equivalents at the beginning of the period / year	4.36	55.58
	Cash and cash equivalents at the end of the period / year	17.42	4.36

By order of the Board
Bodhi Tree Multimedia Limited

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Mautik Ajit Tolia
Date: 2025.11.14
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : 14th November 2025