



Date: 20.04.2023

To, The Listing Compliance NATIONAL STOCK EXCHANGE OF INDIA LTD. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400051 NSE SYMBOL: BTML	To, Manager Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai – 400 001. BSE SCRIP: 543767
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Sub: Outcome of the Meeting of Board of Directors held on 20th April, 2023 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 20, 2023, at 03.30 P.M, inter alia, has approved the following items:

1. Considered, approved and taken on record the Standalone & Consolidated Audited Financial Results of the company for the Quarter and year ended on 31st March, 2023 along with Auditor's Report with Unmodified Opinion and Declaration by the Company.
2. Considered, approved and taken on record the appointment of M/s. S Khasgiwala & Co., Chartered Accountants as Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013 for the Financial Year 2023-24.
3. Considered, approved and taken on record the appointment of M/s. Brijesh Shah & Co., Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2023-24.
4. With the permission of the Board we have recommended the Dividend of Rs. 0.50 /- i.e 5% of fully paid up equity share of Rs. 10 /- each for the financial year 2022-2023 on the equity shares subject to the approval of the shareholder at ensuing Annual General Meeting.

The detailed profile of M/s. S Khasgiwala & Co, Chartered Accountants, and M/s Brijesh Shah & Co. Company Secretaries, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure "1" & "2".



BODHI TREE MULTIMEDIA LIMITED

507,5th 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 www.bodhitreemultimedia.com

CIN: U22211MH2013PLC245208



We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 08:50 P.M.

Kindly take same on your records.

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

Digitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:06:28 +05'30'

MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383

Encl:

1. Audited Financial Results for the Quarter ended and year ended March 31, 2023 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)

Note: The Audited Financial Statement will be made available on the Company's website i.e <https://www.bodhitreemultimedia.com/>



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Annexure 1

Appointment of M/s. Brijesh Shah & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Secretarial Auditor	M/s Brijesh Shah & Co.
2.	Reason for appointment	Appointment: to Comply with the Companies Act, 2013. and the requirements under SEBI (LODR) Amendment Regulations, 2015
3.	Date of appointment & term of appointment	20.04.2023 Mr. Brijesh Shah of M/s Brijesh Shah & Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
4.	Brief profile	I Brijesh Shah being the proprietor of Brijesh Shah & Co., Company Secretaries, has work experience of about 8 years in the field of secretarial and Listing Compliances. I am Bachelor of Commerce (B.com), Masters in Business Law (MBL) and an Associate Member of the Institute of Company Secretaries of India (ICSI). He provides advisory in array of field of corporate laws related matters through his firm.
5.	Disclosure of relationships between directors	None



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Annexure 2

Appointment of M/s. S Khasgiwala & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s. S Khasgiwala & Co, Chartered Accountants
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s. S Khasgiwala & Co, Chartered Accountants was appointed as Internal Auditor of the Company at the Board Meeting held on 20.04.2023 for the financial year 2023-24 at remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	CA Sumit Khasgiwala is proprietor of the firm M/s S Khasgiwala & Co established in the year 2010 has post qualification experience of more than 12+ years. The firm has extensive experience in Accounting, Statutory Audit, Internal Audits, Taxation, Company Law matters, Income tax representations, Advisory services, Management Consultancy and other financial consultancy services.
5.	Disclosure of relationships between directors	None



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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

Independent Auditor's Report on quarterly and year-to-date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Independent Auditor's Report

To the Board of Directors of
Bodhi tree Multimedia Limited

Opinion

1. We have audited the accompanying the statement of quarterly and year-to-date financial results ('the Statement') of Bodhi tree Multimedia Limited ('the Company') for the year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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

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



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- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

12. The financial results for the year ended March 31, 2022 reported under previous GAAP, included in the Statement, are based on the previously Issued results of the Company, prepared in accordance with the Accounting Standards as per Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. These results were audited by us, and our report dated April 07, 2022 expressed an unmodified opinion on those standalone financial results. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards (Ind AS) and presented reconciliation for the same, which has been approved by the Company's Board of Directors.

For S A R A & Associates

Chartered Accountants

Firm Registration No.120927W

Alok Bairagra

Alok Bairagra
Partner

Membership No. 105153



Mumbai

20th April, 2023

UDIN: 23105153BGXFOC4607

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: L22211MH2013PLC245208
Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Standalone Statement of Assets & Liability for the Year ended on 31st March, 2023

Sr. No.	Particulars	(Rs. in Lakhs)	
		Yearly ended	Yearly ended
		As at 31-03-2023	As at 31-03-2022
		Date of Start the reporting period	Date of end the reporting period
	Date of Start the reporting period	01-04-2022	01-04-2021
	Date of end the reporting period	31-03-2023	31-03-2022
	Weather results are audited or unaudited	(Audited)	(Audited)
	Nature of report standalone/ Consolidation	Standalone	Standalone
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	3.91	2.90
	Right of use assets	24.45	11.23
	Capital work-in-progress	14.98	8.98
	Financial assets		
	- Investments	1.00	1.00
	- Loans	35.68	35.66
	- Other financial assets	28.59	130.00
	Deferred tax assets (net)	12.32	12.03
	Income tax assets (net)	-	-
	Other non-current assets	300.47	95.02
	Total non-current assets	421.39	296.83
	Current assets		
	Inventories	947.56	587.08
	Financial assets		
	- Trade receivables	2,433.39	720.11
	- Cash and cash equivalents	438.72	95.88
	Other current assets	91.63	386.61
	Total current assets	3,911.30	1,789.66
	Total Assets	4,332.68	2,086.49
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	125.00
	- Other equity	1,237.95	787.67
	Total equity	2,487.55	912.67
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	31.68	175.08
	- Lease liabilities	8.11	2.59
	Total non-current liabilities	39.79	177.67
	Current liabilities		
	Financial liabilities		
	- Borrowings	473.99	355.10
	- Lease liabilities	19.13	10.90
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	661.47	325.58
	- Other financial liabilities	2.82	2.28
	Other Current Liabilities	573.28	302.30
	Provisions		
	Income tax liabilities (net)	74.64	-
	Total current liabilities	1,805.34	996.15
	Total liabilities	1,845.13	1,173.82
	Total equity and liabilities	4,332.68	2,086.49

By order of the Board
Bodhi Tree Multimedia Limited

Mautik
Ajit Tolia

Digitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:01:16 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : April 20, 2023

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: L22211MH2013PLC245208
Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Statement of Standalone audited Financial Results for the Year Ended on 31st March, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Yearly ended	Yearly ended
		As at 31-03-2023	As at 31-12-2022	As at 31-03-2022	As at 31-03-2023	As at 31-03-2022
		Date of Start the reporting period	01-01-2023	01-10-2022	01-01-2022	01-04-2022
	Date of end the reporting period	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	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	2,196.92	1,112.67	1,466.25	4,261.21	5,908.47
	(b) Other Income	13.47	2.97	23.12	20.96	30.40
	Total Income	2,210.39	1,115.63	1,489.37	4,282.17	5,938.88
2	Expenses					
	(a) Cost of production	1,574.01	1,039.73	1,588.76	3,877.21	5,674.47
	(b) Change in inventories	87.83	(106.85)	(362.83)	(360.48)	(257.32)
	(c) Employee benefit expense	24.39	25.26	24.81	96.68	97.93
	(d) Finance cost	13.23	8.32	13.47	58.08	22.76
	(e) Depreciation and amortisation expense	4.88	0.28	2.11	19.50	11.26
	(f) Other expenses	50.07	55.68	29.41	135.73	86.39
	Total expenses	1,754.41	1,022.41	1,295.73	3,826.72	5,635.50
3	Profit / (Loss) before exceptional items (1-2)	455.98	93.22	193.64	455.45	303.38
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4) Extraordinary items	455.98 -	93.22 -	193.64 -	455.45 -	303.38 -
6	Profit / (Loss) before tax (5-6)	455.98	93.22	193.64	455.45	303.38
7	Tax expense					
	Current Tax	(79.95)	-	(47.13)	(79.95)	(64.07)
	MAT Credit Entitlement	(50.10)	-	88.53	(50.10)	88.53
	Deferred Tax	0.29	-	(14.24)	0.29	(4.95)
8	Net Profit / (Loss) for the period (5-6)	326.21	93.22	220.80	325.68	322.89
	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Total other comprehensive income/ (loss), net of tax	-	-	-	-	-
	Total comprehensive income for the period	326.21	93.22	220.80	325.68	322.89
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	249.92	125.00	1,249.60	125.00
10	Earnings per share (of Rs.10/- each) (not annualised):					
	Basic	2.61	0.77	1.77	2.67	2.87
	Diluted	2.61	0.77	1.77	2.67	2.87
	See accompanying note to the financial results					

Notes to the financial results:

- The Company has adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from 1st April, 2022 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The financial results, presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards, have been prepared in accordance with the recognition and measurement principles stated therein, prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- A reconciliation of the financial results to that reported under previous Generally Accepted Accounting Principal (GAAP) is given below:

Particulars	As at 31-03-2022
Net Profit for the period as reported under previous GAAP	296.04
Impact of Deferred Expenses write off	14.30
Impact due of Ind AS 116 Leases	(0.04)
Impact on Tax adjustments	9.29
Impact due to amortization of transaction cost on borrowing	3.29
Net Profit for the period as reported under previous Ind AS	322.89

A reconciliation of equity to that reported under previous Generally Accepted Accounting Principal (GAAP) is given below :

Particulars	As at 31-03-2022
Equity as reported under previous GAAP	828.98
Impact of Deferred Expenses write off (BS)	(42.91)
Impact due to adoption of Ind AS 116	(2.32)
Impact due to amortization of Financial liability	3.50
Change in DTA	0.42
Equity Reported under Ind AS	787.67

- 3 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 20th, 2023.
- 4 Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- 5 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
- 6 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.
- 7 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').
- 8 The Statement of audited cash flow for the year ended 31st March 2023 and 31st March 2022 is attached herewith.
- 9 The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023 Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023.

By order of the Board
Bodhi Tree Multimedia Limited

Mautik
Ajit Tolia

Digitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:01:56 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : April 20, 2023

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(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L22211MH2013PLC245208

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Standalone Statement Of Cash Flows For The Year Ended 31st March, 2023

(Rs. In Lakhs)

Particular	Year to date figures for the period ended April 01, 2022 to March 31, 2023	Year to date figures for the period ended April 01, 2021 to March 31, 2022
	Audited	Audited
A) Cash flow from operating activities:		
Profit for the period	455.45	303.38
Adjustments to reconcile net profit to net cash provided by operating activities:	-	-
Depreciation and amortization	19.50	11.26
Finance cost	58.08	22.76
Changes in assets and liabilities	-	-
Changes in Inventories	(360.48)	(257.32)
Trade receivables and unbilled revenue	(1,713.28)	83.94
Loans, other financial assets and other assets	301.31	(330.59)
Trade payables	335.89	(72.47)
Other financial liabilities, other liabilities and provisions	285.28	(105.39)
Cash generated from operations	(618.26)	(344.42)
Income taxes paid	(73.91)	(24.46)
Net cash generated by operating activities	(692.16)	(368.88)
B) Cash flow from investing activities:		
Property, plant and equipment	(7.01)	(9.26)
Net cash generated from investing activities	(7.01)	(9.26)
C) Cash flow from financing activities:		
Proceeds from Short Term Borrowings	118.89	81.68
Proceeds from long term borrowings	-	164.63
Repayment of long term borrowings	(143.40)	-
Interest paid	(58.08)	(22.76)
Right Shares issued	1,124.60	-
Net cash generated from financing activities	1,042.01	223.54
Net increase / (decrease) in cash and cash equivalents (A+B+C)	342.84	(154.60)
	-	-
Cash and cash equivalents at the beginning of the period	95.88	250.48
Cash and cash equivalents at the end of the period	438.72	95.88

By order of the Board
Bodhi Tree Multimedia Limited

 Digitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:02:23 +05'30'
Mautik Tolia
Managing Director

DIN:06586383

Place : Mumbai

Date : 20th April, 2023



Independent Auditor's Report on quarterly and year-to-date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Independent Auditor's Report

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

Opinion

1. We have audited the accompanying consolidated annual financial results of Bodhi tree Multimedia Limited (hereinafter referred to as the 'Holding Company') and its associate entity for the quarterly and year-to-date financial results ('the Statement') for the year ended 31st March, 2023, attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of separate financial information of the subsidiaries, associates and jointly controlled entities, the aforesaid consolidated financial results:
 - i. include the annual financial results of the following entities
 - a. Phataka Films LLP
 - ii. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2023.

Basis for Opinion

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





SARA & ASSOCIATES

Chartered Accountants

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
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Yogesh Rawal
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

report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

4. This Statement which includes consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.
5. In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.





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- The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

- Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.
- As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



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However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.
9. Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.
10. We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

12. The consolidated financial results include the unaudited financial results of one associate, whose financial statements reflect Group's share of loss after tax of Rs. 0.05 lacs for the year ended 31st March, 2023 as considered in the consolidated financial results. This unaudited financial statements have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this jointly controlled entity is based solely on such unaudited financial statements. In



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our opinion and according to the information and explanations given to us by the Board of Directors, this financial statements are not material to the Group.

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

13. The consolidated financial results for the year ended March 31, 2022 reported under previous GAAP, included in the Statement, are based on the previously Issued results of the Company, prepared in accordance with the Accounting Standards as per Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. These results were audited by us, and our report dated April 07, 2022 expressed an unmodified opinion on those consolidated financial results. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards (Ind AS) and presented reconciliation for the same, which has been approved by the Company's Board of Directors.

For S A R A & Associates

Chartered Accountants

Firm Registration No.120927W

Alok Bairagra

Alok Bairagra

Partner

Membership No. 105153



Mumbai

20th April, 2023

UDIN: 23105153BGXFOD2265

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: L22211MH2013PLC245208

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

Consolidated Statement of Assets & Liability for the Year ended on 31st March, 2023

Sr. No.	Particulars	(Rs. in Lakhs)	
		Yearly ended	Yearly ended
		As at 31-03-2023	As at 31-03-2022
		Date of Start the reporting period	01-04-2022
		Date of end the reporting period	31-03-2023
Weather results are audited or unaudited	(Audited)	(Audited)	
	Nature of report standalone/ Consolidation	Consolidated	Consolidated
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	3.91	2.90
	Right of use assets	24.45	11.23
	Capital work-in-progress	14.98	8.98
	Financial assets		
	- Investments	0.88	0.93
	- Loans	35.68	35.66
	- Other financial assets	28.59	130.00
	Deferred tax assets (net)	12.32	12.03
	Income tax assets (net)	-	-
	Other non-current assets	300.47	95.02
	Total non-current assets	421.27	296.76
	Current assets		
	Inventories	947.56	587.08
	Financial assets		
	- Trade receivables	2,433.39	720.11
	- Cash and cash equivalents	438.72	95.88
	Other current assets	91.63	386.61
	Total current assets	3,911.30	1,789.66
	Total Assets	4,332.56	2,086.42
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,249.60	125.00
	- Other equity	1,237.83	787.60
	Total equity	2,487.43	912.60
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	31.68	175.08
	- Lease liabilities	8.11	2.59
	Total non-current liabilities	39.79	177.67
	Current liabilities		
	Financial liabilities		
	- Borrowings	473.99	355.10
	- Lease liabilities	19.13	10.90
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	661.47	325.58
	- Other financial liabilities	2.82	2.28
	Other Current Liabilities	573.28	302.30
	Provisions		
	Income tax liabilities (net)	74.64	-
	Total current liabilities	1,805.34	996.15
	Total liabilities	1,845.13	1,173.82
	Total equity and liabilities	4,332.56	2,086.42

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit Digitally signed by
Tolia Mautik Ajit Tolia
Date: 2023.04.20
21:03:26 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : April 20, 2023

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd.)
CIN: L22211MH2013PLC245208
Regd Off. : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Statement of Consolidated audited Financial Results for the Year Ended on 31st March, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Yearly ended	Yearly ended
		As at 31-03-2023	As at 31-12-2022	As at 31-03-2022	As at 31-03-2023	As at 31-03-2022
	Date of Start the reporting period	01-01-2023	01-10-2022	01-01-2022	01-04-2022	01-04-2021
	Date of end the reporting period	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Weather results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Nature of report standalone / consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	Income from operations					
	(a) Revenue from operations	2,196.92	1,112.67	1,466.25	4,261.21	5,908.47
	(b) Other Income	13.47	2.97	23.12	20.96	30.40
	Total Income	2,210.39	1,115.63	1,489.37	4,282.17	5,938.88
2	Expenses					
	(a) Cost of production	1,574.01	1,039.73	1,588.76	3,877.21	5,674.47
	(b) Change in inventories	87.83	(106.85)	(362.83)	(360.48)	(257.32)
	(c) Employee benefit expense	24.39	25.26	24.81	96.68	97.93
	(d) Finance cost	13.23	8.32	13.47	58.08	22.76
	(e) Depreciation and amortisation expense	4.88	0.28	2.11	19.50	11.26
	(f) Other expenses	50.07	55.68	29.41	135.73	86.39
	Total expenses	1,754.41	1,022.41	1,295.73	3,826.72	5,635.50
3	Profit / (Loss) before exceptional items (1-2)	455.98	93.22	193.64	455.45	303.38
4	Exceptional Items	-	-	-	-	-
	Profit/(Loss) on share of associates	(0.05)	-	-	(0.05)	-
5	Profit before extraordinary items and tax (3-4)	455.92	93.22	193.64	455.40	303.38
	Extraordinary items	-	-	-	-	-
6	Profit / (Loss) before tax (5-6)	455.92	93.22	193.64	455.40	303.38
7	Tax expense					
	Current Tax	(79.95)	-	(47.13)	(79.95)	(64.07)
	MAT Credit Entitlement	(50.10)	-	88.53	(50.10)	88.53
	Deferred Tax	0.29	-	(14.24)	0.29	(4.95)
8	Net Profit / (Loss) for the period (5-6)	326.16	93.22	220.80	325.63	322.89
	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Total other comprehensive income/ (loss), net of tax	-	-	-	-	-
	Total comprehensive income for the period	326.16	93.22	220.80	325.63	322.89
9	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,249.60	249.92	125.00	1,249.60	125.00
10	Earnings per share (of Rs.10/- each) (not annualised):					
	Basic	2.61	0.77	1.77	2.67	2.87
	Diluted	2.61	0.77	1.77	2.67	2.87
	See accompanying note to the financial results					

Notes to the financial results:

- The Company has adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from 1st April, 2022 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The financial results, presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards, have been prepared in accordance with the recognition and measurement principles stated therein, prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- A reconciliation of the financial results to that reported under previous Generally Accepted Accounting Principal (GAAP) is given below:

Particulars	As at 31-03-2022
Net Profit for the period as reported under previous GAAP	296.04
Impact of Deferred Expenses write off	14.30
Impact due of Ind AS 116 Leases	(0.04)
Impact on Tax adjustments	9.29
Impact due to amortization of transaction cost on borrowing	3.29
Net Profit for the period as reported under previous Ind AS	322.89

A reconciliation of equity to that reported under previous Generally Accepted Accounting Principal (GAAP) is given below :

Particulars	As at 31-03-2022
Equity as reported under previous GAAP	828.98
Impact of Deferred Expenses write off (BS)	(42.91)
Impact due to adoption of Ind AS 116	(2.32)
Impact due to amortization of Financial liability	3.50
Changes in DTA	0.42
Equity Reported under Ind AS	787.67

- 3 The above Consolidated 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 20th, 2023.
- 4 Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- 5 The aforesaid Consolidated 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
- 6 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.
- 7 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').
- 8 The Statement of Consolidated audited cash flow for the year ended 31st March 2023 and 31st March 2022 is attached herewith.
- 9 The company has received migration approval from NSE i.e. the company has been migrated from NSE emerged platform to mainboard platform of the exchange (NSE & BSE) w.e.f 15th February 2023 Accordingly the securities of the company are listed and traded on mainboard of NSE & BSE from 15th February 2023.

By order of the Board
Bodhi Tree Multimedia Limited

Mautik
Ajit Tolia

Digitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:04:12 +05'30'

Place : Mumbai
Date : April 20, 2023

Mautik Tolia
Managing Director
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: L22211MH2013PLC245208

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

Email : info@bodhitreemultimedia.com

Consolidated Statement Of Cash Flows For The Year Ended 31st March, 2023

(Rs. In Lakhs)

Particular	Year to date figures for the period ended April 01, 2022 to March 31, 2023	Year to date figures for the period ended April 01, 2021 to March 31, 2022
	Audited	Audited
A) Cash flow from operating activities:		
Profit for the period	455.45	303.38
Adjustments to reconcile net profit to net cash provided by operating activities:	-	-
Depreciation and amortization	19.50	11.26
Finance cost	58.08	22.76
Changes in assets and liabilities	-	-
Changes in Inventories	(360.48)	(257.32)
Trade receivables and unbilled revenue	(1,713.28)	83.94
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Net cash generated from investing activities	(7.01)	(9.26)
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Proceeds from Short Term Borrowings	118.89	81.68
Proceeds from long term borrowings	-	164.63
Repayment of long term borrowings	(143.40)	-
Interest paid	(58.08)	(22.76)
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Net cash generated from financing activities	1,042.01	223.54
Net increase / (decrease) in cash and cash equivalents (A+B+C)	342.84	(154.60)
	-	-
Cash and cash equivalents at the beginning of the period	95.88	250.48
Cash and cash equivalents at the end of the period	438.72	95.88

By order of the Board
Bodhi Tree Multimedia LimitedMautik
Ajit ToliaDigitally signed by
Mautik Ajit Tolia
Date: 2023.04.20
21:04:33 +05'30'Mautik Tolia
Managing Director

DIN:06586383

Place : Mumbai

Date : 20th April, 2023



Date: 20.04.2023

<p>To, The Listing Compliance NATIONAL STOCK EXCHANGE OF INDIA LTD. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400051</p> <p>NSE SYMBOL: BTML</p>	<p>To, Manager Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai – 400 001.</p> <p>BSE SCRIP: 543767</p>
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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 Quarter and year ended on 31st March, 2023 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For **BODHI TREE MULTIMEDIA LIMITED**

Mautik
Ajit Tolia

Digitally signed
by Mautik Ajit
Tolia
Date: 2023.04.20
21:05:21 +05'30'

MAUTIK AJIT TOLIA

MANAGING DIRECTOR

DIN: 06586383



BODHI TREE MULTIMEDIA LIMITED

507,5th 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 www.bodhitreemultimedia.com

CIN: U22211MH2013PLC245208