



Date: 12.02.2026

To, The Listing Compliance <b>NATIONAL STOCK EXCHANGE OF INDIA LTD.</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400051  <b>NSE SYMBOL: BTML</b>	To, Manager Department of Corporate Services, <b>BSE LIMITED</b> P. J. Towers, Dalal Street, Mumbai – 400 001.  <b>BSE SCRIP: 543767</b>
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**Sub: Outcome of the Meeting of Board of Directors held on 12<sup>th</sup> February, 2026.**

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, February 12, 2026, inter alia, has approved the following items:

1. Considered and Approved the Unaudited Standalone and Consolidated Financial Results of the company along with Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2025, after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 11.00 pm today and concluded at 12:20 pm.

Kindly take same on your records.

Thanking You,

Yours Truly,

For **BODHI TREE MULTIMEDIA LIMITED**

Mautik Ajit Tolia  
Digitally signed by  
Mautik Ajit Tolia  
Date: 2026.02.12  
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**MAUTIK AJIT TOLIA**  
**MANAGING DIRECTOR**  
**DIN: 06586383**

Encl:

1. Limited Review Report
2. Un-Audited Financial Results for the quarter ended December 31, 2025.



**BODHI TREE MULTIMEDIA LIMITED**

28-B, 6<sup>th</sup> Floor Bhukhanvala Chambers, Veera Industrial Estate, Off Link Road, Andheri (W), Mumbai- 400053  
Tel.: 022 3512 9058 Email: [info@bodhitreemultimedia.com](mailto:info@bodhitreemultimedia.com) [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com) CIN: L22211MH2013PLC245208



**ANILA. 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

Limited Review Report on unaudited standalone financial results of Bodhi Tree Multimedia Limited for the quarter ended December 31, 2025 and year to date results for the period from April 01, 2025 to December 31, 2025 pursuant to the Regulation 33 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 December 31, 2025, and year to date from April 01, 2025 to December 31, 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 December 31, 2024, and year to date from April 01, 2024, to December 31, 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. 3 to the unaudited standalone financial results, which states that the Company operates in a single reportable segment of "Production of Content for television and Internet based programs". Accordingly, segment reporting disclosures as required under Ind AS 108, *Operating Segments*, are not applicable.
- ii. We draw attention to Note No. 4 to the standalone financial results regarding the Board of Directors' approval for acquisition of controlling stake in Moving Image Studios Private Limited ("MISPL").

The investment has been classified as investment in subsidiary and accounted for at cost in accordance with Ind AS 27, *Separate Financial Statements*. Our conclusion is not modified in respect of this matter.

- iii. We draw attention to Note No. 5 to the standalone financial results regarding the Board of Directors' approval for acquisition of 20% stake in Lehen Networks Private Limited ("LNPL"), and classified as investment in associate. The investment has been accounted for at cost in accordance with Ind AS 27 and Ind AS 28. Our conclusion is not modified in respect of this matter.
- iv. We draw attention to Note No. 6 to the standalone financial results regarding the Company's annualised GST reconciliation practices between GST portal and books of accounts. The Company is unable to quantify Input Tax Credit alignment pending completion of the ongoing reconciliation process for the quarter and nine months ended December 31, 2025. Our conclusion is not modified in respect of this matter.
- v. We draw attention to Note No. 7 to the financial results regarding the notification of four Labour Codes by the Government of India on November 21, 2025.



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The Company does not currently meet the applicability thresholds of these Codes. Accordingly, no financial impact has been recognised in these unaudited financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments. 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: February 12, 2026

UDIN: 26037245K0SPGW4199

**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 31st December, 2025**

(Rs.In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		As at 31-12-2025	As at 30-09-2025	As at 31-12-2024	As at 31-12-2025	As at 31-12-2024	As at 31-03-2025
	Date of Start the reporting period	01-10-2025	01-07-2025	01-10-2024	01-04-2025	01-04-2024	01-04-2024
	Date of end the reporting period	30-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Whether 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	1,069.22	1,268.58	1,044.45	3,115.12	3,784.26	6,415.15
	(b) Other Income	75.29	131.85	51.43	237.58	65.87	101.00
	<b>Total Income</b>	<b>1,144.51</b>	<b>1,400.43</b>	<b>1,095.88</b>	<b>3,352.70</b>	<b>3,850.13</b>	<b>6,516.15</b>
2	Expenses						
	(a) Cost of production	980.34	911.18	881.67	2,531.98	3,847.52	5,947.07
	(b) Change in inventories	-134.67	98.58	-120.00	-44.58	-666.29	-716.04
	(c) Employee benefit expense	30.69	33.24	31.96	93.12	89.03	119.41
	(d) Finance cost	79.99	77.55	74.41	228.36	129.18	198.23
	(e) Depreciation and amortisation expense	7.81	7.81	7.85	23.43	23.28	31.12
	(f) Other expenses	82.62	51.02	56.96	176.40	136.98	180.06
	<b>Total expenses</b>	<b>1,046.78</b>	<b>1,179.38</b>	<b>932.85</b>	<b>3,008.71</b>	<b>3,559.70</b>	<b>5,759.85</b>
3	Profit / (Loss) before exceptional items (1-2)	97.73	221.05	163.03	343.99	290.43	756.30
4	Exceptional Items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	97.73	221.05	163.03	343.99	290.43	756.30
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	97.73	221.05	163.03	343.99	290.43	756.30
8	Tax expense						
	Current Tax	-35.60	-55.39	-40.26	-91.88	-81.01	-211.47
	MAT Credit Entitlement	-	13.88	-	13.88	0.00	-18.69
	Deferred Tax	-0.37	3.91	-5.49	1.76	-3.31	-0.53
9	<b>Net Profit / (Loss) for the period</b>	<b>61.76</b>	<b>183.45</b>	<b>117.28</b>	<b>267.75</b>	<b>206.11</b>	<b>525.62</b>
	<b>Other comprehensive income</b>						
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income/ (loss), net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total comprehensive income for the period</b>	<b>61.76</b>	<b>183.45</b>	<b>117.28</b>	<b>267.75</b>	<b>206.11</b>	<b>525.62</b>
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	0.03	0.10	0.09	0.15	0.16	0.42
	Diluted	0.03	0.10	0.09	0.15	0.16	0.42
	See accompanying note to the financial results						

By order of the Board  
Bodhi Tree Multimedia LimitedMautik  
Ajit  
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Digitally signed  
by Mautik Ajit  
Tolia  
Date:  
2026.02.12  
12:10:54 +05'30'Mautik Tolia  
Managing Director  
DIN:06586383Place : Mumbai  
Date : February 12 2026

**Notes on unaudited standalone financial results for the quarter and nine months ended December 31, 2025 of Bodhi Tree Multimedia Limited:**

1. These Unaudited Standalone Financial Results for the quarter ended and nine months ended December 31, 2025 of Bodhi Tree Multimedia Limited, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026. These results have also been subjected to Limited Review by the Statutory Auditors of the Company.
2. 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.
3. 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.
4. The Board of Directors of the Company, at its meeting approved the acquisition of a controlling stake in Moving Image Studios Private Limited (MISPL). Accordingly, the Company has classified this as "Investment in Subsidiary" and accounted for at cost in accordance with Ind AS 27, "Separate Financial Statements".
5. The Board of Directors, at its meeting approved the acquisition of 20% equity stake in Lehren Networks Private Limited ("LNPL"), classified as an associate due to significant influence. The investment has been accounted for at cost in accordance with Ind AS 27, "Separate Financial Statements" and Ind AS 28, "Investments in Associates and Joint Ventures".
6. The Company follows GST reconciliation on an annualised basis. Routine reconciliations between the GST portal and books of account are standard practice to ensure 100% alignment of Input Tax Credit claims with underlying transactions. The Company is hence unable to quantify the same pending the said reconciliation. The Company has since undertaken the reconciliation of the above matter.
7. The Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, on November 21, 2025, consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs for stakeholder assessment. Currently, the Company does not meet the applicability thresholds of these Codes. Accordingly, no financial impact has been recognised in these unaudited financial results for the quarter and nine months ended December 31, 2025.  
The Company continues to monitor the finalisation of Central/State Rules and Government clarifications. Any material impact arising from implementation will be accounted for as per applicable standards.
8. Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
9. 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)

**Place : Mumbai**

**Date : February 12, 2026**

**By order of the Board  
Bodhi Tree Multimedia Limited**

**Mautik** Digitally signed  
by Mautik Ajit  
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**Ajit** Date:  
**Tolia** 2026.02.12  
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**Mautik Tolia**

**Managing Director**

**DIN : 06586383**



**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

Limited Review Report on unaudited consolidated financial results of Bodhi Tree Multimedia Limited for the quarter ended December 31, 2025 and year to date results for the period from April 01, 2025 to December 31, 2025 pursuant to the Regulation 33 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 consolidated financial results of **BODHI TREE MULTIMEDIA LIMITED** ("the Parent Company") for the quarter ended December 31, 2025, and year to date from April 01, 2025 to December 31, 2025 ("the Statement") attached herewith, being submitted by the Parent 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 ended December 31, 2024, and year to date from April 01, 2024, to December 31, 2024, have been approved by the Parent Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Parent Company's management and approved by the Parent 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. The Statement includes the results of the following entities:

**A. Parent Company**

Bodhi Tree Multimedia Limited

**B. Subsidiary Company**

Vasudhara Media Ventures Private Limited

Dharmaveer Media City Private Limited

MJ Creative Studio Private Limited

Maa Shanti Motion Pictures Private Limited

Samidha Khalid Ventures Private Limited

Bodhi Media Networks Media Private Limited

Mad Lab Alpha Private Limited



Moving Image Studios Private Limited

**C. Step Down Subsidiary**

Guroudev Bhalla Screens LLP

StoryWeaver Collective LLP

**D. Associate Company**

Lhren Networks Private Limited

5. Based on our review conducted and procedures performed as stated 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.

**6. Other Matter Paragraph**

- i. We draw attention to Note No. 3 to the unaudited consolidated financial results, which states that the Parent Company operates in a single reportable segment of "Production of Content for television and Internet based programs". Accordingly, segment reporting disclosures as required under Ind AS 108, *Operating Segments*, are not applicable.
- ii. We draw attention to Note No. 4 to the unaudited consolidated financial results regarding the acquisition of controlling stake in Moving Image Studios Private Limited ("MISPL") and its consolidation as a subsidiary with effect from the acquisition date.

The business combination has been accounted for on a provisional basis pending final determination of fair values of identifiable assets and liabilities as required under Ind AS 103, Business Combinations. Our conclusion is not modified in respect of this matter.



**ANIL A. MASAND & CO.**  
CHARTERED ACCOUNTANTS

iii. We draw attention to Note No. 5 to the unaudited consolidated financial results regarding the Parent Company's acquisition of 20% equity stake in Lehen Networks Private Limited ("LNPL"), classified as an associate, and its equity accounting under Ind AS 28, *Investments in Associates and Joint Ventures*.

LNPL's share of profit/(loss) from the acquisition date has been recognised in these consolidated financial results for the quarter and nine months ended December 31, 2025. Our conclusion is not modified in respect of this matter.

iv. We draw attention to Note No. 6 to the financial results regarding the Parent Company's annualised GST reconciliation practices between the GST portal and books of account.

The Company is unable to quantify Input Tax Credit alignment pending completion of the ongoing reconciliation process for the quarter and nine months ended December 31, 2025. Our conclusion is not modified in respect of this matter.

v. We draw attention to Note No. 7 regarding notification of four Labour Codes by Government of India on November 21, 2025. The Parent Company does not currently meet applicability thresholds. No financial impact has been recognised in these unaudited consolidated financial results. Our conclusion is not modified.

For ANIL A. MASAND & CO.

Chartered Accountants

Firm Registration No.100412W



Anil A. Masand

Proprietor

Membership No. 037245

Place: Mumbai

Date: February 12, 2026

UDIN: 26037245RCLERJW6129



**BODHI TREE MULTIMEDIA LIMITED**

CIN: L22211MH2013PLC245208

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 31st December, 2025**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		As at 31-12-2025	As at 30-09-2025	As at 31-12-2024	As at 31-12-2025	As at 31-12-2024	As at 31-03-2025
	Date of Start the reporting period	01-10-2025	01-07-2025	01-10-2024	01-04-2025	01-04-2024	01-04-2024
	Date of end the reporting period	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Nature of report standalone/ Consolidation	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	Income from operations						
	(a) Revenue from operations	3,901.52	2,340.18	1,687.18	8,054.00	4,889.03	8,909.79
	(b) Other Income	55.73	100.03	77.02	184.70	158.59	66.32
	<b>Total Income</b>	<b>3,957.25</b>	<b>2,440.21</b>	<b>1,764.20</b>	<b>8,238.70</b>	<b>5,047.62</b>	<b>8,976.11</b>
2	Expenses						
	(a) Cost of production	3,298.26	1,594.55	1,477.38	6,448.07	5,221.83	8,305.52
	(b) Change in inventories	-192.33	190.18	-180.03	42.56	-1,069.79	-645.37
	(c) Employee benefit expense	220.70	37.17	35.55	290.80	95.23	129.79
	(d) Finance cost	80.71	61.78	60.35	229.09	129.29	203.40
	(e) Depreciation and amortisation expense	63.13	8.15	8.40	79.42	24.88	33.23
	(f) Other expenses	164.10	127.39	105.51	343.49	214.72	218.45
	<b>Total expenses</b>	<b>3,634.57</b>	<b>2,019.21</b>	<b>1,507.16</b>	<b>7,433.43</b>	<b>4,616.16</b>	<b>8,245.02</b>
3	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>322.68</b>	<b>421.00</b>	<b>257.04</b>	<b>805.27</b>	<b>431.46</b>	<b>731.08</b>
4	Exceptional Items						
	Porfit / (Loss) on share of associates	-3.58	-	-	-3.58	-	-0.06
5	<b>Profit before extraordinary items and tax (3-4)</b>	<b>319.11</b>	<b>421.00</b>	<b>257.04</b>	<b>801.70</b>	<b>431.46</b>	<b>731.02</b>
6	Extraordinary items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>319.11</b>	<b>421.00</b>	<b>257.04</b>	<b>801.70</b>	<b>431.46</b>	<b>731.02</b>
8	Tax expense						
	Current Tax	-84.21	-133.69	-70.37	-230.25	-123.37	-219.72
	MAT Credit Entitlement	0.00	13.88	-	13.88	-	-18.69
	Deferred Tax	-0.37	3.91	-5.49	1.76	-3.31	-0.53
9	<b>Net Profit / (Loss) for the period</b>	<b>234.52</b>	<b>305.10</b>	<b>181.18</b>	<b>587.08</b>	<b>304.78</b>	<b>492.08</b>
10	Net Profit attributable to:						
	Owners of the company	144.59	263.39	143.10	450.89	266.65	488.19
	Non-controlling Interest	89.91	41.71	38.08	136.19	38.13	3.89
11	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,804.98	1,804.98	1,249.60	1,804.98	1,249.60	1,249.60
12	Earnings per share (of Rs.10/- each) (not annualised):						
	Basic	0.13	0.17	0.14	0.33	0.24	0.39
	Diluted	0.13	0.17	0.14	0.33	0.24	0.39
	See accompanying note to the financial results						

By order of the Board  
Bodhi Tree Multimedia Limited

Mautik  
Ajit Tolia

Digitally signed  
by Mautik Ajit  
Tolia  
Date: 2026.02.12  
12:12:16 +05'30'

Place : Mumbai  
Date : February 12, 2026

Mautik Tolia  
Managing Director  
DIN:06586383

**Notes on unaudited consolidated financial results for the quarter and nine months ended December 31, 2025 of Bodhi Tree Multimedia Limited ("the Parent Company"):**

1. These Unaudited Consolidated Financial Results of Bodhi Tree Multimedia Limited ("the Parent Company") for the quarter ended and nine months ended December 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026. These results have also been subjected to Limited Review by the Statutory Auditors of the Parent Company.
2. These Unaudited Consolidated Financial Results of the Parent 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 and other accounting principles generally accepted in India, as amended from time to time. The said financial results represent the results of the Parent Company and its Subsidiaries (together referred to as "the Group").
3. The Parent Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under Ind AS-108 "Operating Segments" is not applicable.
4. The Board of Directors of the Company, at its meeting approved the acquisition of a controlling stake in Moving Image Studios Private Limited (MISPL). Accordingly, MISPL has been consolidated as subsidiary in these unaudited consolidated financial results for the quarter and nine months ended December 31, 2025.  
The Company is in the process of making final determination of fair values of the identified assets and liabilities of MISPL as per Ind AS 103 "Business Combination". Pending this, business combination of this entity has been accounted on provisional basis.
5. The Board of Directors of the Parent Company, at its meeting approved the acquisition of 20% equity stake in Lehren Networks Private Limited ("LNPL"), classified as an associate due to significant influence. The investment is equity accounted under Ind AS 28, "Investments in Associates and Joint Ventures", in these unaudited consolidated financial results for the quarter and nine months ended December 31, 2025. LNPL's share of profit / loss for the period is recognised in consolidated financial results.
6. The Company follows GST reconciliation on an annualised basis. Routine reconciliations between the GST portal and books of account are standard practice to ensure 100% alignment of Input Tax Credit claims with underlying transactions. The Company is hence unable to quantify the same pending the said reconciliation. The Company has since undertaken the reconciliation of the above matter.
7. The Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, on November 21, 2025, consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs for stakeholder assessment.  
The Parent Company currently does not meet the applicability thresholds of these Codes. Accordingly, no financial impact has been recognised in these unaudited consolidated financial results for the quarter and nine months ended December 31, 2025. The Parent Company continues to monitor finalisation of Central/State Rules and Government clarifications. Any material impact will be accounted for as per applicable standards.
8. Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
9. 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 Parent Company at [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com)

**By order of the Board  
Bodhi Tree Multimedia Limited**

**Mautik  
Ajit Tolia** Digitally signed  
by Mautik Ajit  
Tolia  
Date: 2026.02.12  
12:12:43 +05'30'

**Place : Mumbai**

**Date : February 12, 2026**

**Mautik Tolia**

**Managing Director**

**DIN : 06586383**



Date: 12.02.2026

To, The Listing Compliance <b>NATIONAL STOCK EXCHANGE OF INDIA LTD.</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400051  <b>NSE SYMBOL: BTML</b>	To, Manager Department of Corporate Services, <b>BSE LIMITED</b> P. J. Towers, Dalal Street, Mumbai – 400 001.  <b>BSE SCRIP: 543767</b>
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**Sub: Non-applicability of Statement for Deviation(s) or Variation (s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the Proceeds raised from the rights issue. Hence the Statement of Deviation(s) or Variation(s) is not applicable to the Company.

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: 2026.02.12  
12:23:39 +05'30'

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



**BODHI TREE MULTIMEDIA LIMITED**

28-B, 6<sup>th</sup> Floor Bhukhanvala Chambers, Veera Industrial Estate, Off Link Road, Andheri (W), Mumbai- 400053  
Tel.: 022 3512 9058 Email: [info@bodhitreemultimedia.com](mailto:info@bodhitreemultimedia.com) [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com) CIN: L22211MH2013PLC245208