



Date: 14th November 2022

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

Sub: Outcome of the Meeting of Board of Directors held on 14th November 2022 at 04:00 P.M.

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. Monday, November 14, 2022, inter alia, has considered and approved the following items:

1. Standalone & Consolidated Un-Audited Financial Results of the Company for the half year ended on 30th September 2022 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 04:00 pm today and concluded at 07:00 p.m.

Kindly take same on your records.

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

Mautik Ajit Tolia Digitally signed by Mautik Ajit Tolia
Date: 2022.11.14 19:01:18
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MAUTIK AJIT TOLIA
DIRECTOR
DIN: 06586383

Encl:

1. Standalone & Consolidated Un-Audited Financial Results for the half year ended September 30, 2022.
2. Limited Review Report.



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



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

LIMITED REVIEW CERTIFICATE ON STANDALONE UNAUDITED FINANCIAL RESULTS OF M/S BODHI TREE MULTIMEDIA LIMITED (FORMERLY KNOWN AS BODHI TREE MULTIMEDIA PVT. LTD) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

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

We have reviewed the accompanying statement of Standalone Unaudited Financial Result of M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd) for the half year ended and year to date results for the period from 1st April, 2022 to 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Alok Bairagra

Alok Bairagra
Partner
Membership No. 105153
Mumbai



Date: 14/11/2022
UDIN No. 22105153BDCLPB2778

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: U922211MH2013PTC245208

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, 2022

(Rs. in Lakhs)

| Sr. No. | Particulars | Half Yearly ended | Yearly ended |
|-----------|---|-------------------|------------------|
| | | As At 30-09-2022 | As At 31-03-2022 |
| | Date of Start the reporting period | 01-04-2022 | 01-04-2021 |
| | Date of end the reporting period | 30-09-2022 | 31-03-2022 |
| | Weather results are audited or unaudited | (Unaudited) | (Audited) |
| | Nature of report standalone / consolidated | Standalone | Standalone |
| I | EQUITY AND LIABILITIES | | |
| (1) | Shareholders' funds | | |
| | (a) Share capital | 249.92 | 125.00 |
| | (b) Reserves and surplus | 1,853.35 | 828.98 |
| | (c) Share application money pending allotment | - | - |
| (2) | Non-current liabilities | | |
| | (a) Long-term borrowings | 302.22 | 260.17 |
| (3) | Current liabilities | | |
| | (a) Short-term borrowings | 87.04 | 273.52 |
| | (b) Trade payables | | |
| | -Total outstanding dues of micro enterprises and small enterprises | - | - |
| | -Total outstanding dues of creditors other than micro enterprises and small enterprises | 429.00 | 325.58 |
| | (c) Other current liabilities | 181.42 | 304.57 |
| | (d) Short-term provisions | - | - |
| | TOTAL | 3,102.95 | 2,117.82 |
| II | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 2.90 | 2.90 |
| | (b) Intangible Assets | | |
| | (c) Intangible assets under Development | 8.98 | 8.98 |
| | (b) Deferred tax assets | 4.59 | 11.62 |
| | (c) Non-current investments | 1.00 | 1.00 |
| | (d) Long-term loans and advances | 35.66 | 35.66 |
| | (e) Other Non Current Assets | 341.47 | 268.00 |
| (2) | Current assets | | |
| | (a) Inventories | 928.54 | 587.08 |
| | (b) Trade receivables | 1,065.59 | 720.11 |
| | (c) Cash and cash equivalents | 263.97 | 95.88 |
| | (d) Short-term loans and advances | 75.04 | 64.75 |
| | (e) Other Current Assets | 375.21 | 321.86 |
| | TOTAL | 3,102.95 | 2,117.82 |

By order of the Board
Bodhi Tree Multimedia Limited

Mautik
Ajit Tolia Digitally signed by
Mautik Ajit Tolia
Date: 2022.11.14
19:01:16 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : November 14, 2022

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: U922211MH2013PTC245208
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, 2022

| | | (Rs. in Lakhs) | | | |
|---------|--|-------------------|-------------------|-------------------|------------------|
| Sr. No. | Particulars | Half Yearly ended | Half Yearly ended | Half Yearly ended | Yearly ended |
| | | As at 30-09-2022 | As at 31-03-2022 | As at 30-09-2021 | As at 31-03-2021 |
| | Date of Start the reporting period | 01-04-2022 | 01-10-2021 | 01-04-2021 | 01-04-2021 |
| | Date of end the reporting period | 30-09-2022 | 31-03-2022 | 30-09-2021 | 31-03-2022 |
| | Weather results are audited or unaudited | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| | Nature of report standalone / consolidated | Standalone | Standalone | Standalone | Standalone |
| 1 | Income from operations | | | | |
| | (a) Revenue from operations | 951.62 | 2,656.45 | 3,252.02 | 5,908.47 |
| | (b) Other Income | 0.59 | 29.38 | 0.60 | 29.98 |
| | Total Income | 952.21 | 2,685.83 | 3,252.62 | 5,938.45 |
| 2 | Expenses | | | | |
| | (a) Cost of production | 1,217.17 | 2,898.67 | 2,775.81 | 5,674.47 |
| | (b) Change in inventories | -341.47 | -100.32 | 157.37 | -257.32 |
| | (c) Employee benefit expense | 46.96 | 50.26 | 47.67 | 97.93 |
| | (d) Finance cost | 35.30 | 17.31 | 5.85 | 23.16 |
| | (e) Depreciation and amortisation expense | 0.53 | 0.42 | 0.64 | 1.06 |
| | (f) Other expenses | 86.58 | 62.32 | 51.01 | 113.33 |
| | Total expenses | 1,045.08 | 2,928.66 | 3,038.35 | 5,652.63 |
| 3 | Profit / (Loss) before exceptional items (1-2) | -92.87 | 71.55 | 214.27 | 285.82 |
| 4 | Exceptional Items | - | - | - | - |
| 5 | Profit before extraordinary items and tax (3-4) Extraordinary items | -92.87 - | 71.55 - | 214.27 - | 285.82 - |
| 6 | Profit / (Loss) before tax (5-6) | -92.87 | 71.55 | 214.27 | 285.82 |
| 7 | Tax expense | | | | |
| | Current Tax | - | -80.08 | 55.62 | -24.46 |
| | Deferred Tax | 7.03 | 9.62 | 4.61 | 14.24 |
| 8 | Net Profit / (Loss) for the period (5-6) | -99.90 | 142.00 | 154.04 | 296.04 |
| 9 | Paid-up Equity Share Capital (Face value of Rs. 10/- each) | 125.00 | 125.00 | 125.00 | 125.00 |
| 10 | Earnings per share (of Rs.10/- each) (not annualised): | | | | |
| | Basic | -4.00 | 11.36 | 12.32 | 23.68 |
| | Diluted | -5.17 | 11.36 | 12.32 | 23.68 |
| | See accompanying note to the financial results | | | | |

Notes to the financial results:

- The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 14th November , 2022. The Financial results for the half year ended on 30 Sept, 2022 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website www.bodhitreemultimedia.com
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- The Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under AS-17 is not applicable
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The financial figures for the previous half year/year have been regrouped/reclassified wherever necessary to confirm to current period.

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit
Tolia

Digitally signed by
Mautik Ajit Tolia
Date: 2022.11.14 19:01:26
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : November 14, 2022

BODHI TREE MULTIMEDIA LIMITED

(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)

CIN: U922211MH2013PTC245208

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

Email : info@bodhitreemultimedia.com

Standalone Statement Of Cash Flow For for the period ended on 30th September, 2022

Statement of Standalone unaudited Financial Results for the period ended on 30th September, 2022

(Rs. In Lakhs)

| Particular | Year to date figures for the period ended April 01, 2021 to September 30, 2022 | Year to date figures for the period ended April 01, 2021 to March 31, 2022 |
|---|--|--|
| | Unaudited | Audited |
| A) CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Profit before Taxation | (92.88) | 285.82 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 0.53 | 1.06 |
| Bad debts trade receivable | - | 6.10 |
| Interest expense on borrowing | 31.18 | 19.04 |
| Provision / liabilities no longer required written back | - | - |
| Operating Profit before Working Capital Changes | (61.17) | 312.02 |
| Adjustments for changes in working capital: | | |
| Changes in Inventories | (341.47) | (257.32) |
| Increase / (Decrease) in Trade Payable | 103.43 | (78.57) |
| (Decrease) in Other Current Liabilities | (123.16) | (109.27) |
| (Increase) in trade receivable | (345.49) | 83.94 |
| (Increase) in Other Current Assets | (147.70) | (351.15) |
| Cash generated from operations | (854.39) | (712.37) |
| Direct taxes paid including refund and deferred tax (net) | (10.57) | (24.46) |
| Net Cash (used in) from operating activities | (904.99) | (375.89) |
| B) CASH FLOW FROM INVESTING ACTIVITIES : | | |
| Purchase of intangible & tangible assets | (0.52) | (9.26) |
| Net Cash generated investing activities | (0.52) | (9.26) |
| C) CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Proceeds from Short Term Borrowings | 87.04 | - |
| Repayment of Short Term Borrowings | (273.52) | 6.20 |
| Proceeds from issue of capital / share application money | 1,249.20 | - |
| Refund Share application money | - | - |
| Repayment of Other Long Term Liabilities | - | - |
| Interim Dividend Paid | - | - |
| Income Tax on Interim Dividend | - | - |
| Loans and Advances/ Security Deposits given | - | - |
| Proceeds from long term borrowings | 107.25 | - |
| Repayment of long term borrowings | (65.19) | 243.40 |
| Interest paid | (31.18) | (19.04) |
| Net Cash generated from financing activities | 1,073.60 | 230.55 |
| Net increase in Cash and Cash Equivalents (A+B+C) | 168.09 | (154.60) |
| Cash and cash equivalents at the beginning of the period / year | 95.88 | 250.48 |
| Cash and cash equivalents at the end of the period / year | 263.97 | 95.88 |

By order of the Board

Mautik Ajit
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Mautik Ajit Tolia
Date: 2022.11.14
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Mautik Tolia
Managing Director

DIN:06586383

Place : Mumbai

Date : November 14, 2022



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

LIMITED REVIEW CERTIFICATE ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF M/S BODHI TREE MULTIMEDIA LIMITED (FORMERLY KNOWN AS BODHI TREE MULTIMEDIA PVT. LTD) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

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

We have reviewed the accompanying statement of Consolidated Unaudited Financial Result of M/s Bodhi Tree Multimedia Limited (formerly known as Bodhi Tree Multimedia Pvt. Ltd) and its associate for the half year ended and year to date results for the period from 1st April, 2022 to 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Alok Bairagra
Alok Bairagra
Partner
Membership No. 105153



Mumbai
Date : 14/11/2022
UDIN: 22105153BDCKUV5969

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: U922211MH2013PTC245208

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

Consolidated Statement of Assets & Liability for the period ended on 30th September, 2022

(Rs. in Lakhs)

| Sr. No. | Particulars | Half Yearly ended | Yearly ended |
|-----------|---|-------------------|------------------|
| | | As at 31-03-2022 | As at 31-03-2021 |
| | Date of Start the reporting period | 01-04-2021 | 01-04-2020 |
| | Date of end the reporting period | 31-03-2022 | 31-03-2021 |
| | Weather results are audited or unaudited | (Unaudited) | (Audited) |
| | Nature of report standalone / consolidated | Consolidated | Consolidated |
| I | EQUITY AND LIABILITIES | | |
| (1) | Shareholders' funds | | |
| | (a) Share capital | 249.92 | 125.00 |
| | (b) Reserves and surplus | 1,853.29 | 828.91 |
| | (c) Share application money pending allotment | - | - |
| (2) | Non-current liabilities | | |
| | (a) Long-term borrowings | 302.22 | 260.17 |
| (3) | Current liabilities | | |
| | (a) Short-term borrowings | 87.04 | 273.52 |
| | (b) Trade payables | | |
| | -Total outstanding dues of micro enterprises and small enterprises | - | - |
| | -Total outstanding dues of creditors other than micro enterprises and small enterprises | 429.00 | 325.58 |
| | (c) Other current liabilities | 181.42 | 304.56 |
| | (d) Short-term provisions | - | - |
| | TOTAL | 3,102.89 | 2,117.75 |
| II | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 2.90 | 2.90 |
| | (b) Intangible Assets | | |
| | (c) Intangible assets under Development | 8.98 | 8.98 |
| | (b) Deferred tax assets | 4.59 | 11.62 |
| | (c) Non-current investments | 0.93 | 0.93 |
| | (d) Long-term loans and advances | 35.66 | 35.66 |
| | (e) Other Non Current Assets | 341.47 | 268.00 |
| (2) | Current assets | | |
| | (a) Inventories | 928.54 | 587.08 |
| | (b) Trade receivables | 1,065.59 | 720.11 |
| | (c) Cash and cash equivalents | 263.97 | 95.88 |
| | (d) Short-term loans and advances | 75.04 | 64.75 |
| | (e) Other Current Assets | 375.22 | 321.86 |
| | TOTAL | 3,102.89 | 2,117.75 |

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit Tolia
Digitally signed by
Mautik Ajit Tolia
Date: 2022.11.14
19:01:40 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : November 14, 2022

BODHI TREE MULTIMEDIA LIMITED
(formerly known as Bodhi Tree MultiMedia Pvt. Ltd)
CIN: U922211MH2013PTC245208
Regd Off : 507, Reliable Business Centre, Jogeshwari West, Mumbai 400 102.
Email : info@bodhitreemultimedia.com

Statement of Consolidated unaudited Financial Results for the period ended on 30th September, 2022

(Rs. in Lakhs)

| Sr. No. | Particulars | Half Yearly ended | Half Yearly ended | Half Yearly ended | Yearly ended | |
|---------|--|--|-------------------|-------------------|------------------|------------|
| | | As at 30-09-2022 | As at 31-03-2022 | As at 31-03-2021 | As at 31-03-2022 | |
| | | Date of Start the reporting period | 01-04-2022 | 01-10-2021 | 01-04-2021 | 01-04-2021 |
| | | Date of end the reporting period | 30-09-2022 | 31-03-2022 | 30-09-2021 | 31-03-2022 |
| | | Weather results are audited or unaudited | (Unaudited) | (Audited) | (Audited) | (Audited) |
| | Nature of report standalone / consolidated | Consolidated | Consolidated | Consolidated | Consolidated | |
| 1 | Income from operations | | | | | |
| | (a) Revenue from operations | 951.62 | 2,656.45 | 3,252.02 | 5,908.47 | |
| | (b) Other Income | 0.59 | 29.37 | 0.60 | 29.98 | |
| | Total Income | 952.21 | 2,685.82 | 3,252.62 | 5,938.45 | |
| 2 | Expenses | | | | | |
| | (a) Cost of production | 1,217.17 | 2,898.67 | 2,775.81 | 5,674.47 | |
| | (b) Change in inventories | (341.47) | (100.32) | 157.37 | (257.32) | |
| | (c) Employee benefit expense | 46.96 | 50.26 | 47.67 | 97.93 | |
| | (d) Finance cost | 35.30 | 17.31 | 5.85 | 23.16 | |
| | (e) Depreciation and amortisation expense | 0.53 | 0.42 | 0.64 | 1.06 | |
| | (f) Other expenses | 86.58 | 62.32 | 51.01 | 113.33 | |
| | Total expenses | 1,045.08 | 2,928.66 | 3,038.35 | 5,652.63 | |
| 3 | Profit / (Loss) before exceptional items (1-2) | (92.87) | 71.54 | 214.27 | 285.82 | |
| 4 | Exceptional Items | - | - | - | - | |
| 5 | Profit / (Loss) on share of associates | - | - | - | - | |
| 5 | Profit before extraordinary items and tax (3-4-5) | (92.87) | 71.54 | 214.27 | 285.82 | |
| | Extraordinary items | - | - | - | - | |
| 6 | Profit / (Loss) before tax (5-6) | (92.87) | 71.54 | 214.27 | 285.82 | |
| 7 | Tax expense | | | | | |
| | Current Tax | - | (80.08) | 55.62 | (24.46) | |
| | Deferred Tax | 7.03 | 9.62 | 4.61 | 14.24 | |
| 8 | Net Profit / (Loss) for the period (5-6) | (99.90) | 142.00 | 154.04 | 296.04 | |
| 9 | Paid-up Equity Share Capital (Face value of Rs. 10/- each) | 125.00 | 125.00 | 125.00 | 125.00 | |
| 10 | Earnings per share (of Rs.10/- each) (not annualised): | | | | | |
| | Basic | (4.00) | 11.36 | 12.32 | 23.68 | |
| | Diluted | (5.17) | 11.36 | 12.32 | 23.68 | |
| | See accompanying note to the financial results | | | | | |

Notes to the financial results:

- The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 14th November , 2022. The Financial results for the half year ended on 30 Sept, 2022 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website www.bodhitreemultimedia.com
- The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- The Company operates in one segment namely "Production of Content for television and Internet based programs" and therefore segment reporting as required under AS-17 is not applicable
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website at www.nseindia.com and on website of the Company at www.bodhitreemultimedia.com
- The financial figures for the previous half year/year have been regrouped/reclassified wherever necessary to confirm to current period.

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit
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Digitally signed by Mautik
Ajit Tolia
Date: 2022.11.14 19:01:40
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : November 14, 2022

Consolidated Statement Of Cash Flow For The Period Ended 30th September, 2022

(Rs. In Lakhs)

| Particular | Year to date figures for the period ended April 01, 2022 to September 30, 2022 | Year to date figures for the period ended April 01, 2021 to March 31, 2022 |
|---|---|---|
| | (Unaudited) | (Audited) |
| A) CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Profit before Taxation | (92.88) | 285.82 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 0.53 | 1.06 |
| Bad debts trade receivable | - | 6.10 |
| Interest expense on borrowing | 31.18 | 19.04 |
| Provision / liabilities no longer required written back | - | - |
| Operating Profit before Working Capital Changes | (61.17) | 312.02 |
| Adjustments for changes in working capital: | | |
| Changes in Inventories | (341.47) | (257.32) |
| (Decrease) in Trade Payable | 103.43 | (78.57) |
| Increase / (Decrease) in Other Current Liabilities | (123.16) | (109.27) |
| Decrease / (increase) in trade receivable | (345.49) | 83.94 |
| (Increase) in Other Current Assets | (147.70) | (351.15) |
| Cash generated from operations | (854.39) | (712.37) |
| Direct taxes paid including refund and deferred tax (net) | (10.57) | 24.46 |
| Net Cash (used in) from operating activities | (904.99) | -375.89 |
| B) CASH FLOW FROM INVESTING ACTIVITIES : | | |
| Purchase of intangible & tangible assets | (0.52) | (9.26) |
| Net Cash generated investing activities | (0.52) | -9.26 |
| C) CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Proceeds from Short Term Borrowings | 87.04 | - |
| Repayment of Short Term Borrowings | (273.52) | 6.20 |
| Proceeds from issue of capital / share application money | 1,249.20 | - |
| Refund Share application money | - | - |
| Repayment of Other Long Term Liabilities | - | - |
| Interim Dividend Paid | - | - |
| Income Tax on Interim Dividend | - | - |
| Loans and Advances/ Security Deposits given | - | - |
| Proceeds from long term borrowings | 107.25 | - |
| Repayment of long term borrowings | (65.19) | 243.40 |
| Interest paid | (31.18) | (19.04) |
| Net Cash generated from financing activities | 1,073.60 | 230.55 |
| Net increase in Cash and Cash Equivalents (A+B+C) | 168.09 | (154.60) |
| Cash and cash equivalents at the beginning of the period / year | 95.88 | 250.48 |
| Cash and cash equivalents at the end of the period / year | 263.97 | 95.88 |

By order of the Board

Mautik Ajit
Tolia

Digitally signed by
Mautik Ajit Tolia
Date: 2022.11.14
19:01:28 +05'30'

Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : November 14, 2022