



Date: 15.11.2022

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: Revised Unaudited standalone Financial Results for the Quarter and half year ended on 30th September, 2022 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With regard to the above captioned subject, please find attached herewith revised Unaudited standalone Financial Results for the Quarter and half year ended on 30th September, 2022 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 due to certain clerical errors in Statement of Standalone and Consolidated Unaudited Financial Results For The Half Year Ended 30th September, 2022.

Please take the same on your records.

Thanking You,

**For BODHI TREE MULTIMEDIA LIMITED**

Mautik Ajit Tolia  
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Mautik Ajit Tolia  
Date: 2022.11.15  
16:35:30 +05'30'

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



**BODHI TREE MULTIMEDIA LIMITED**

507,5<sup>th</sup> 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](mailto:info@bodhitreemultimedia.com) [www.bodhitreemultimedia.com](http://www.bodhitreemultimedia.com)

CIN: U22211MH2013PLC245208

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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 Kanol | 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

**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
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Shareholders' funds</b>		
	(a) Share capital	249.92	125.00
	(b) Reserves and surplus	1,853.35	828.98
	(c) Share application money pending allotment	-	-
(2)	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	302.22	260.17
(3)	<b>Current liabilities</b>		
	(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	-	-
	<b>TOTAL</b>	<b>3,102.95</b>	<b>2,117.82</b>
<b>II</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(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)	<b>Current assets</b>		
	(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
	<b>TOTAL</b>	<b>3,102.95</b>	<b>2,117.82</b>

By order of the Board  
Bodhi Tree Multimedia Limited

**Mautik** Digitally signed by  
**Ajit Tolia** Mautik Ajit Tolia  
Date: 2022.11.15  
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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**

**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
	<b>Total Income</b>	<b>952.21</b>	<b>2,685.83</b>	<b>3,252.62</b>	<b>5,938.45</b>
2	<b>Expenses</b>				
	(a) Cost of production	1,217.17	2,898.67	2,775.81	5,674.47
	(b) Change in inventories	-341.47	-414.69	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
	<b>Total expenses</b>	<b>1,045.08</b>	<b>2,614.29</b>	<b>3,038.35</b>	<b>5,652.63</b>
3	Profit / (Loss) before exceptional items (1-2)	-92.87	71.54	214.28	285.82
4	Exceptional Items	-	-	-	-
5	Profit before extraordinary items and tax (3-4) Extraordinary items	-92.87 -	71.54 -	214.28 -	285.82 -
6	Profit / (Loss) before tax (5-6)	-92.87	71.54	214.28	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)	<b>-99.90</b>	<b>142.00</b>	<b>154.04</b>	<b>296.04</b>
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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Mautik Ajit Tolia  
Date: 2022.11.15  
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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
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit before Taxation	(92.88)	285.82
<b>Adjustments for:</b>		
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	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(61.17)</b>	<b>312.02</b>
<b>Adjustments for changes in working capital:</b>		
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)
<b>Cash generated from operations</b>	<b>(854.39)</b>	<b>(712.37)</b>
Direct taxes paid including refund and deferred tax (net)	(10.57)	(24.46)
<b>Net Cash (used in) from operating activities</b>	<b>(904.99)</b>	<b>(375.89)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of intangible & tangible assets	(0.52)	(9.26)
<b>Net Cash generated investing activities</b>	<b>(0.52)</b>	<b>(9.26)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
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)
<b>Net Cash generated from financing activities</b>	<b>1,073.60</b>	<b>230.55</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>168.09</b>	<b>(154.60)</b>
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	<b>263.97</b>	<b>95.88</b>

By order of the Board

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 Date: 2022.11.15  
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Mautik Tolia  
 Managing Director

DIN:06586383

Place : Mumbai

Date : November 14, 2022



# 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.

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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 30-09-2022	As at 31-03-2021
	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	Consolidated	Consolidated
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Shareholders' funds</b>		
	(a) Share capital	249.92	125.00
	(b) Reserves and surplus	1,853.29	828.91
	(c) Share application money pending allotment	-	-
(2)	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	302.22	260.17
(3)	<b>Current liabilities</b>		
	(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	-	-
	<b>TOTAL</b>	<b>3,102.89</b>	<b>2,117.75</b>
<b>II</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(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)	<b>Current assets</b>		
	(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
	<b>TOTAL</b>	<b>3,102.89</b>	<b>2,117.75</b>

By order of the Board  
Bodhi Tree Multimedia Limited

**Mautik** Digitally signed by  
**Ajit Tolia** Mautik Ajit Tolia  
Date: 2022.11.15  
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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

**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	29.38	0.60	29.98	
	<b>Total Income</b>	<b>952.21</b>	<b>2,685.83</b>	<b>3,252.62</b>	<b>5,938.45</b>	
2	<b>Expenses</b>					
	(a) Cost of production	1,217.17	2,898.67	2,775.81	5,674.47	
	(b) Change in inventories	(341.47)	(414.69)	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	
	<b>Total expenses</b>	<b>1,045.08</b>	<b>2,614.29</b>	<b>3,038.35</b>	<b>5,652.63</b>	
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)	<b>(99.90)</b>	<b>142.00</b>	<b>154.04</b>	<b>296.04</b>	
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: 2022.11.15 17:32:18  
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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)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit before Taxation	(92.88)	285.82
<b>Adjustments for:</b>		
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	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(61.17)</b>	<b>312.02</b>
<b>Adjustments for changes in working capital:</b>		
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)
<b>Cash generated from operations</b>	<b>(854.39)</b>	<b>(712.37)</b>
Direct taxes paid including refund and deferred tax (net)	(10.57)	24.46
<b>Net Cash (used in) from operating activities</b>	<b>(904.99)</b>	<b>-375.89</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of intangible & tangible assets	(0.52)	(9.26)
<b>Net Cash generated investing activities</b>	<b>(0.52)</b>	<b>(9.26)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
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)
<b>Net Cash generated from financing activities</b>	<b>1,073.60</b>	<b>230.55</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>168.09</b>	<b>(154.60)</b>
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	<b>263.97</b>	<b>95.88</b>

Place : Mumbai  
 Date : November 14, 2022

**By order of the Board**  
**Mautik Ajit Tolia** Digitally signed by  
 Mautik Ajit Tolia  
 Date: 2022.11.15  
 17:32:32 +05'30'  
**Mautik Tolia**  
**Managing Director**  
 DIN:06586383