



Date: 30.05.2026

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 30th May, 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., Saturday, May 30, 2026, 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, 2026 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 2026-27. **(Annexure-1)**

We further inform you that the Board Meeting commenced at 05:00 P.M. today and concluded at 07.30 P.M.

Kindly take same on your records.

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

Mautik
Ajit Tolia

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Mautik Ajit Tolia
Date: 2026.05.30
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MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383

Encl:

1. Audited Financial Results for the Quarter ended and year ended March 31, 2026 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)
4. Statement of Deviation/ Variation in utilization of funds raised

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



BODHI TREE MULTIMEDIA LIMITED

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



Annexure 1

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 30.05.2026 for the financial year 2026-27 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 15+ 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





ANIL A. MASAND & CO.
CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company 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**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Bodhi Tree Multimedia Limited (the "Company")** for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and



other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026, and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 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.

Emphasis of Matters

We draw your attention to certain matters and its consequential impact, if any, on the results including their presentation / disclosure:

- i. We draw attention to Note No. 5 to the standalone financial results, which describes that pursuant to the Share Purchase and Share Subscription Agreement ("SPSSA") dated November 27, 2025, the Board of Directors at its meeting held on March 21, 2026, approved and completed the acquisition of a 20% equity stake in Lehren Networks Private Limited ("LNPL"). Consequent to the acquisition, LNPL has been classified as an Associate owing to the Company's significant influence, and the investment has been measured at cost in accordance with Ind AS 27 (*Separate Financial Statements*). As



disclosed in the said note, the total purchase consideration of Rs. 120.00 Lakhs was entirely discharged through a non-cash preferential share swap transaction involving the allotment of 12,00,000 equity shares of the Company. Our opinion is not modified in respect of this matter.

- ii. We draw attention to Note No. 6 to the standalone financial results, which describes that pursuant to the Share Purchase Agreement dated December 31, 2025, the Company has successfully completed the acquisition of a 50.01% controlling equity stake in Moving Image Studios Private Limited (“MISPL”) during the quarter, making it a subsidiary of the Company. As disclosed in the said note, the investment in the equity shares of MISPL, aggregating to Rs. 700.14 Lakhs has been measured at cost in these standalone financial statements in accordance with Ind AS 27 (*Separate Financial Statements*). We further draw attention to the disclosure regarding the Company's commitment to make an additional long-term investment of up to Rs. 600.00 Lakhs in MISPL through optionally convertible, redeemable preference shares, to be deployed in tranches based on future operational funding requirements. Our opinion is not modified in respect of this matter.
- iii. We draw attention to Note No. 8 to the standalone financial results, which describes the regularization of the accounting treatment for an office premises lease under Ind AS 116 (*Leases*) that originally commenced on October 1, 2024. As detailed in the said note, the cumulative accounting impact of recognizing the Right-of-Use (ROU) Asset and corresponding Lease Liability from the commencement date up to December 31, 2025, has been adjusted in the Statement of Profit and Loss during the current quarter and year ended March 31, 2026, based on Management’s assessment that the impact of the prior-period non-capitalization was immaterial to the standalone financial statements taken as a whole. Our opinion is not modified in respect of this matter.



iv. We draw attention to Note No. 9 to the standalone financial results, which describes the material uncertainty relating to an ongoing legal dispute involving Mrs. Lakshmi S.R. Leelaram, Mr. S.R. Leelaram, Mr. Yogesh M.R., and S/R Ramaswamy, wherein an adverse court order was issued against the Company during the previous financial year ended March 31, 2025. As disclosed in the said note, the Company has filed a formal appeal challenging the order before the Hon'ble High Court, which is currently pending adjudication. Based on legal assessments and independent advice, Management is of the view that the Company has a strong case on merits, and accordingly, no financial provision has been recognized in these standalone financial results under Ind AS 37 (*Provisions, Contingent Liabilities and Contingent Assets*). Our opinion is not modified in respect of this matter.

v. We draw attention to Note No. 10 to the standalone financial results, which describes that during the financial year ended March 31, 2026, the Company's aggregate outstanding loans, guarantees and other financial exposures temporarily exceeded the limits prescribed under Section 186 of the Companies Act, 2013, by Rs. 184.43 Lakhs. As further explained in the said note, financial exposures aggregating to Rs. 409.79 Lakhs have been extended to the Company's wholly owned subsidiary, which have been excluded from the computation of the prescribed limits in accordance with exemptions available under the Companies Act, 2013.

Further we are informed that the Management is actively taking remedial measures, including convening a General Meeting of the shareholders to seek formal ratification for the temporary excess utilized limits. The eventual consequential impact, if any, of regulatory compounding fees, penalties, or actions on these standalone financial statements is presently not ascertainable. Our opinion is not modified in respect of this matter.



**Responsibilities of Management and Those Charged with Governance for the Standalone
Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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

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 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 adequate internal financial controls with reference to financial statements in place 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 Board of Directors.



- 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 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 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. 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.

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.

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

- 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. Our conclusion is not modified in respect of this matter.

- ii. We draw attention to Note No. 4 to the financial results regarding the notification of four Labour Codes by the Government of India on November 21, 2025.

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.

- iii. We draw attention to Note No. 6 to the standalone financial results, which states that the provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility (CSR) became applicable to the Company for the first time during the financial year 2025-26, consequent to the net profit thresholds being exceeded in the preceding financial year ended March 31, 2025. As disclosed in the said note, these statutory obligations were not applicable to the Company in the previous financial year, and the required statutory CSR expenditure of Rs. 12.80 Lakhs has been fully incurred and deployed by the Company during the quarter ended March 31, 2026. Our conclusion is not modified in respect of this matter.

- iv. We draw attention to Note No. 11 to the standalone financial results, which describes that the balances relating to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings, and other current assets and liabilities are subject to confirmation, and the balances have been reported in the results as per the books of account. Our conclusion is not modified in respect of this matter.

- v. We draw attention to Note No. 14 to the standalone financial results, which states that the figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing



figures between the audited figures in respect of the full financial years ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subject to a limited review by us, as required under the Listing Regulations. Our opinion on the standalone financial results for the quarter and year ended March 31, 2026, 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: May 30, 2026

UDIN: 2603724509MSXS5589

BODHI TREE MULTIMEDIA LIMITED

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 period ended on 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Year ended	
		As At 31-03-2026	As at 31-03-2025
	Whether results are audited or unaudited	(Audited)	(Audited)
	Nature of report standalone/ Consolidation	Standalone	Standalone
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	7.10	4.99
	Right of use assets	175.80	57.75
	Intangible Assets	14.98	14.98
	Capital work-in-progress		
	Financial assets		
	- Investments	825.59	4.43
	- Loans	942.42	632.08
	- Other financial assets	1,198.10	104.57
	Deferred tax assets (net)	7.63	3.12
	Income tax assets (net)		
	Other non-current assets	1,250.75	19.57
	Total non-current assets	4,422.36	841.49
	Current assets		
	Inventories	2,262.40	2,013.60
	Financial assets		
	Investments		
	- Trade receivables	2,028.82	1,302.22
	- Cash and cash equivalents	15.11	4.36
	Other financial assets		
	- Other current assets	5,617.88	3,712.74
	Total current assets	9,924.21	7,032.92
	Total Assets	14,346.57	7,874.41
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,816.98	1,249.60
	- Other equity	6,308.16	1,976.83
	Total equity	8,125.14	3,226.43
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	-	-
	- Lease liabilities	94.37	21.45
	Total non-current liabilities	94.37	21.45
	Current liabilities		
	Financial liabilities		
	- Borrowings	3,345.63	2,094.49
	- Lease liabilities	93.18	42.94
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,043.57	1,434.93
	- Other financial liabilities	5.23	2.52
	- Other Current Liabilities	379.04	575.37
	- Provisions	260.41	476.28
	Income tax liabilities (net)	-	-
	Total current liabilities	6,127.06	4,626.53
	Total liabilities	6,221.43	4,647.98
	Total equity and liabilities	14,346.57	7,874.41

By order of the Board
Bodhi Tree Multimedia Limited

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Mautik Ajit Tolia
Date: 2026.05.30
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : 30th May 2026

BODHI TREE MULTIMEDIA LIMITED

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 period ended on 31st March, 2026

(Rs.In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		As at 31-03-2026	As at 31-12-2025	As at 31-03-2025	As at 31-03-2026	As at 31-03-2025
	Date of Start the reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
	Date of end the reporting period	31-03-2026	30-12-2025	31-03-2025	31-03-2026	31-03-2025
	Whether 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	2,303.22	1,069.22	2,630.89	5,418.34	6,415.15
	(b) Other Income	58.76	75.29	35.13	296.34	101.00
	Total Income	2,361.98	1,144.51	2,666.02	5,714.68	6,516.15
2	Expenses					
	(a) Cost of production	2,152.95	980.34	2,099.55	4,684.93	5,947.07
	(b) Change in inventories	-204.22	-134.67	-49.75	-248.80	-716.04
	(c) Employee benefit expense	49.64	30.69	30.38	142.76	119.41
	(d) Finance cost	107.32	79.99	69.05	335.68	198.23
	(e) Depreciation and amortisation expense	44.76	7.81	7.84	68.19	31.12
	(f) Other expenses	85.18	82.62	43.08	261.58	180.06
	Total expenses	2,235.64	1,046.78	2,200.15	5,244.34	5,759.85
3	Profit / (Loss) before exceptional items (1-2)	126.35	97.73	465.87	470.34	756.30
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	126.35	97.73	465.87	470.34	756.30
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	126.35	97.73	465.87	470.34	756.30
8	Tax expense					
	Current Tax	-59.51	-35.60	-130.46	-151.40	-211.47
	MAT Credit Entitlement	-	-	-18.69	13.88	-18.69
	Deferred Tax	1.11	-0.37	2.78	2.86	-0.53
9	Net Profit / (Loss) for the period	67.94	61.76	319.51	335.69	525.62
	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Total other comprehensive income/ (loss), net of tax	-	-	-	-	-
	Total comprehensive income for the period	67.94	61.76	319.51	335.69	525.62
10	Paid-up Equity Share Capital (Face value of Rs. 1/- each)	1,816.98	1,804.98	1,249.60	1,804.98	1,249.60
11	Earnings per share (of Rs.1/- each) (not annualised):					
	Basic	0.04	0.03	0.26	0.19	0.42
	Diluted	0.04	0.03	0.26	0.19	0.42
	See accompanying note to the financial results					

By order of the Board
Bodhi Tree Multimedia Limited

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by Mautik Ajit
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Date: 2026.05.30
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Mautik Tolia
Managing Director
DIN:06586383Place : Mumbai
Date : 30th May 2026

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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

Email : info@bodhitreemultimedia.com

Audited Standalone Statement Of Cash Flows for the period ended 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Year Ended	Year Ended
		As at 31-03-2026	As at 31-03-2025
	Date of Start the reporting period	01-04-2025	01-04-2024
	Date of end the reporting period	31-03-2026	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Standalone	Standalone
A)	Cash flow from operating activities:		
	Profit for the period	470.34	756.30
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	68.19	31.12
	Finance cost	335.68	198.23
	Changes in assets and liabilities		
	Changes in Inventories	-248.80	-716.04
	Trade receivables and unbilled revenue	-2,631.74	-1,936.47
	Loans, other financial assets and other assets	-2,635.05	-497.18
	Trade payables	608.64	191.54
	Other financial liabilities, other liabilities and provisions	-286.32	706.78
	Cash generated from operations	-4,319.06	-1,265.73
	Income taxes paid	-139.17	-211.47
	Net cash generated by operating activities	-4,458.23	-1,477.20
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Property, plant and equipment	-188.34	-2.01
	Investment in Non Current Assets	-821.16	-1.53
	Net Cash generated investing activities	-1,009.50	-3.54
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from Short Term Borrowings	1,251.14	1,629.93
	Proceeds from Long Term Borrowings	-	-
	Repayment of Long Term Borrowings	-	-2.17
	Dividend	-	-
	Interest paid	-335.68	-198.23
	Right Shares issued	4,563.02	-
	Net Cash generated from financing activities	5,478.48	1,429.53
	Net increase in Cash and Cash Equivalents (A+B+C)	10.75	-51.22
	Cash and cash equivalents at the beginning of the period / year	4.36	55.58
	Cash and cash equivalents at the end of the period / year	15.11	4.36

By order of the Board
Bodhi Tree Multimedia LimitedMautik
Ajit ToliaDigitally signed by
Mautik Ajit Tolia
Date: 2026.05.30
19:05:45 +05'30'Mautik Tolia
Managing Director
DIN:06586383Place : Mumbai
Date : 30th May 2026

Notes on Standalone Financial Results for the quarter and year ended March 31, 2026, of Bodhi Tree Multimedia Limited:

1. These Standalone Financial Results for the quarter ended and year ended March 31, 2026, 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 May 30, 2026. The audit of the standalone financial results has been carried out by the Statutory Auditors of the Company.
2. These Standalone Financial Results of the Company for the quarter ended and year ended on March 31, 2026, have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act 2013 and other accounting principles generally accepted in India, read with relevant rules issued there under and in terms of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 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 Standalone Financial Results for the quarter and year ended March 31, 2026.

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.

5. In continuation to the disclosure made in the previous quarter and pursuant to the Share Purchase and Share Subscription Agreement ("SPSSA") dated November 27, 2025, the Board of Directors at its

meeting held on March 21, 2026, approved and completed the acquisition of a 20% equity stake in Lehen Networks Private Limited (“LNPL”) comprising 2,00,000 equity shares of face value Rs. 10 each.

Consequent to the acquisition, LNPL has been classified as an Associate owing to the Company’s significant influence. In the standalone financial statements, the investment has been measured at cost in accordance with Ind AS 27 (“Separate Financial Statements”) and Ind AS 28 (“Investments in Associates and Joint Ventures”). The total consideration of Rs.120 lakhs was discharged through a share swap transaction (consideration other than cash), pursuant to which the Company allotted 12,00,000 equity shares of face value Rs. 1 each at an issue price of Rs. 10 per share on a preferential basis to the shareholders of LNPL.

6. In continuation to the disclosure made in the previous quarter and pursuant to the Share Purchase Agreement dated December 31, 2025, the Company has successfully completed the acquisition of a controlling 50.01% equity stake in Moving Image Studios Private Limited (“MISPL”) (formerly referenced under its proposed transaction structure). Consequent to the closing of the transaction during the quarter, MISPL has become a subsidiary of the Company. In the Standalone Financial Statements, this investment is measured at cost in accordance with Ind AS 27 (“Separate Financial Statements”), while its financial statements will be fully consolidated under Ind AS 110 (“Consolidated Financial Statements”) in the Consolidated Financial Results. The details of the completed acquisition and ongoing investments are as under:

The Company acquired 10,004 equity shares of face value Rs. 10 each at a premium of Rs. 6,988.60 per share, for a total cash consideration of Rs. 700.14 lakhs.

In alignment with the agreed governance and ownership framework to support long-term business scaling, an additional investment of Rs. 600 lakhs will be made by the Company through non-cumulative, optionally convertible, redeemable, and non-participating preference shares, to be deployed as and when the funding is required.

7. Pursuant to Section 135 of the Companies Act, 2013, the provisions of Corporate Social Responsibility (CSR) became applicable to the Company for the financial year 2025-26, as the Net Profit Before Tax for the preceding financial year ended 31st March 2025 stood at Rs. 756.30 lakhs, thereby crossing the

threshold of Rs. 500 lakhs prescribed under the Act. In the previous financial year (FY 2024-25), these provisions were not applicable. In compliance with its statutory obligations, the Company has as required incurred CSR expenditure for the financial year 2025-26 by deploying an aggregate amount of Rs. 12.80 lakhs during the quarter ended March 31, 2026.

8. During the quarter and year ended March 31, 2026, the Company regularized the accounting treatment for an office premises lease that commenced on October 01, 2024, for a 22-month term. In previous periods, this arrangement was accounted for on a straight-line rental basis instead of capitalizing a Right-of-Use (ROU) Asset and Lease Liability under Ind AS 116. In accordance with Ind AS 8 and Ind AS 1, Management evaluated the impact of this prior period omission and concluded it was not material to the financial statements taken as a whole. Consequently, prior period comparatives have not been retrospectively restated and the cumulative impact from the commencement date (October 01, 2024) up to December 31, 2025, has been adjusted alongside the current quarter numbers in the Statement of Profit and Loss for the year ended March 31, 2026. The financial impact of the capitalization and subsequent amortization is summarized below:

(Amounts in Rupees in Lakhs)

Financial Statement Component	Initial Recognition (01-10-2024)	Cumulative Amortization (01-10-2024 to 31-12-2025)	Quarter ended March 31, 2026, Amortization	Closing Balance as at March 31, 2026
Right-of-Use (ROU) Asset	28.82	19.65	3.93	5.24
Lease Liability	28.82	18.72	4.21	5.88
Security Deposit (at PV)	3.96	0.36	0.08	4.40
Prepaid Rent	0.54	0.37	0.07	0.10

9. During the previous financial year ended 31st March 2025, an adverse court order was issued against the Company in connection with an ongoing legal dispute involving Mrs. Lakshmi S.R. Leelaram, Mr. S.R. Leelaram, Mr. Yogesh M.R., and S/R Ramaswamy. During the current financial year 2025-26, the Company has filed a formal appeal challenging the said order before the Hon'ble High Court. Based on

legal assessments and advice, the Management is of the firm view that the Company has a strong case on merits.

Accordingly, the Company does not acknowledge the demand arising from the initial order as a valid "claim against the Company." Consequently, in accordance with Ind AS 37 ("Provisions, Contingent Liabilities and Contingent Assets"), no financial provision has been recognized in the books of accounts. The ultimate financial impact, if any, is dependent on the final outcome of the appellate proceedings and is not presently ascertainable.

10. As on March 31, 2026, the aggregate outstanding financial loans and inter-corporate deposits granted by the Company stood at Rs. 2,239.70 Lakhs (inclusive of accrued interest amounting to Rs. 191.41 Lakhs). In accordance with the provisions of Section 186(3) of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014, outstanding financial exposures extended to the Wholly Owned Subsidiary ("WOS") aggregating to Rs. 409.79 Lakhs (inclusive of accrued interest amounting to Rs. 56.41 Lakhs) are exempt from the computation of the permissible lending thresholds. Excluding the aforementioned WOS allocations, the Company's net regulated loan exposure subject to statutory limits stands at Rs. 1,728.33 Lakhs. Consequent to short-term liquidity deployments required by operational counterparties during the financial year, this net exposure has exceeded the maximum permissible threshold of Rs. 1,543.89 Lakhs (computed based on the latest audited financial statements) by an aggregate amount of Rs. 184.43 Lakhs.

The Management is actively taking remedial measures to regularize this technical alignment and is in the process of convening a General Meeting of the Shareholders to seek formal ratification for the excess utilized limit, ensuring complete adherence to corporate governance frameworks. Furthermore, the Company successfully executed a Rights Issue during the financial year. The share premium received from this capital expansion structurally augments the Company's net worth and reserves, thereby expanding its underlying capital base. This enhanced equity foundation provides more than adequate coverage for the outstanding loan exposures, effectively aligning them with the revised statutory thresholds specified under Section 186 of the Companies Act, 2013.

11. The Balance with respect to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings and other current assets and liabilities are subject to confirmation, and the balances are currently reported in the result as per the books of accounts.
12. The Earnings per share (EPS) presented for the above periods is in accordance with Ind AS 33.
13. Figures of previous year/ period have been regrouped/ recast wherever necessary, to make them consistent with the current period.
14. The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 & March 31, 2025 and the unaudited year-to-date figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subject to limited review by the Statutory Auditors.
15. 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
16. The transaction has been executed in strict compliance with the provisions of the Companies Act, 2013, and the necessary disclosures have been timely filed with the stock exchange under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By Order of the Board

Bodhi Tree Multimedia Limited

Mautik

Ajit Tolia

Mautik Tolia

Managing Director

DIN: 06586383

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Mautik Ajit Tolia
Date: 2026.05.30
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Place: Mumbai
Date: May 30th, 2026,



ANIL A. MASAND & CO.
CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Report on the 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)

To
The Board of Directors of
Bodhi Tree Multimedia Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Bodhi Tree Multimedia Limited (the "Parent Company")** and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") and its associates for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements / financial information of the subsidiaries and associates, the aforesaid Statement:

i. includes the results of the following entities:-

A. Parent Company

Bodhi Tree Multimedia Limited



B. Subsidiary Company

Vasudhara Media Ventures Private Limited

Dharamveer 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

Story Weaver Collective LLP

D. Associate Company

Lehren Networks Private Limited

Phataka Films LLP

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group and its associates for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("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 report. We are independent of the Group and associates in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India 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 and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw your attention to certain matters and its consequential impact, if any, on the results including their presentation / disclosure:

- i. We draw attention to Note No. 4 to the consolidated financial results, which describes that the Parent Company finalized and completed the acquisition of a 20% equity stake in Lehen Networks Private Limited ("LNPL") on March 21, 2026, via a non-cash share swap transaction for a total consideration of Rs. 120.00 Lakhs. Consequent to the acquisition of significant influence, LNPL has been classified as an Associate entity within the Group and has been accounted for under the Equity Method in these consolidated financial results in accordance with Ind AS 28 (*Investments in Associates and Joint Ventures*). Our opinion is not modified in respect of this matter.
- ii. We draw attention to Note No. 5 to the consolidated financial results, which describes the accounting treatment relating to the acquisition of a controlling interest in Moving Image Studios Private Limited ("MISPL") by the Parent Company. As disclosed in the said note, the initial accounting for this business combination, including the



determination of the fair values of identifiable net assets, non-controlling interest, and Goodwill on Consolidation (carried at Rs. 417.03 Lakhs), has been prepared by Management on a provisional basis in accordance with the measurement period provisions of Ind AS 103 (*Business Combinations*). These allocation balances are subject to retrospective adjustments upon the finalization of the definitive valuation reports within the allowed statutory window. Our opinion is not modified in respect of this matter.

- iii. We draw attention to Note No. 8 to the consolidated financial results, which describes the regularization of the accounting treatment for an operating office premises lease by the Parent Company in accordance with Ind AS 116 (*Leases*). As disclosed in the said note, this arrangement was previously accounted for on a straight-line rental basis. Management has evaluated the impact of this prior period omission under Ind AS 8 (*Accounting Policies, Changes in Accounting Estimates and Errors*) and concluded that it is not material to the financial statements taken as a whole. Consequently, prior period comparatives have not been retrospectively restated, and the cumulative adjustment from the lease commencement date (October 01, 2024) up to December 31, 2025, has been recognized alongside the current quarter's figures in the Statement of Profit and Loss for the year ended March 31, 2026. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and associates in accordance with the applicable



accounting standards 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. The respective Board of Directors of the companies included in the Group and its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 Statement 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 the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and its associates are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associates are also responsible for overseeing the financial reporting process of their respective companies.

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

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 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 adequate internal financial controls with reference to financial statements in place 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 Board of Directors.
- 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 Group and its associates' 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates' of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement 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. 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.

We also performed procedures in accordance with the Master Circular issued by the Securities



Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

- i. The Consolidated financial results include the audited financial results of eight subsidiary companies, two step-down limited liability partnerships, whose financial data reflects total assets of Rs. 5,220.46 Lakhs, total revenue of Rs. 7,270.82 Lakhs, total net profit after tax of Rs. 450.43 Lakhs, for the quarter and the year ended on that date respectively as considered in the consolidated financial results, which have been audited by their independent auditors. The independent auditors' report on financial statement of these entities have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

The consolidated financial results include the audited financial results of one associate, whose financial statements reflect Group's share of loss after tax of Rs. 38.56 Lakhs for the year ended March 31, 2026, as considered in the consolidated financial results. These audited financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the report of the other auditor.

Our opinion on consolidated financial statements is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

- ii. The consolidated financial statements include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial

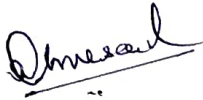


year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us except for entities not audited by us.

For ANIL A. MASAND & CO.

Chartered Accountants

Firm Registration No.100412W



Anil A. Masand

Proprietor

Membership No. 037245

Place: Mumbai

Date: May 30, 2026

UDIN: 26037245GVCUEN3118

BODHI TREE MULTIMEDIA LIMITED

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 period ended on 31st March, 2026**(Rs. in Lakhs)**

Sr. No.	Particulars	Year Ended	
		As At 31-03-2026	As at 31-03-2025
	Whether results are audited or unaudited	(Audited)	(Audited)
	Nature of report standalone/ Consolidation	Consolidated	Consolidated
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	100.80	9.30
	Right of use assets	201.49	57.75
	Goodwill	417.03	-
	Intangible Assets	700.58	14.98
	Financial assets		
	- Investments	129.22	1.51
	- Loans	55.64	53.21
	- Other financial assets	1,366.56	127.32
	Deferred tax assets (net)	7.63	3.12
	Income tax assets (net)		
	Other non-current assets	1,460.32	310.53
	Total non-current assets	4,439.27	577.71
	Current assets		
	Inventories	2,505.78	2,401.41
	Financial assets		
	- Trade receivables	2,648.63	2,334.66
	- Cash and cash equivalents	312.02	47.18
	Other financial assets		
	- Other current assets	7,013.02	3,819.19
	Total current assets	12,479.45	8,602.43
	Total Assets	16,918.72	9,180.14
II	EQUITY AND LIABILITIES		
	EQUITY		
	- Equity share capital	1,816.98	1,249.60
	- Other equity	6,479.38	2,026.65
	- NCI	446.17	5.81
	Total equity	8,742.53	3,282.05
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	-	-
	- Lease liabilities	123.12	21.45
	Total non-current liabilities	123.12	21.45
	Current liabilities		
	Financial liabilities		
	- Borrowings	3,419.63	2,095.39
	- Lease liabilities	93.18	42.94
	- Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,432.50	2,493.53
	- Other financial liabilities	5.23	2.52
	- Other Current Liabilities	657.82	754.47
	- Provisions		
	-Income tax liabilities (net)	444.70	487.79
	Total current liabilities	8,053.06	5,876.64
	Total liabilities	8,176.18	5,898.09
	Total equity and liabilities	16,918.72	9,180.14

By order of the Board

Bodhi Tree Multimedia Limited

Mautik Ajit

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Mautik Ajit Tolia
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Mautik Tolia

Managing Director

DIN:06586383

Place : Mumbai
Date : May 30th, 2026

BODHI TREE MULTIMEDIA LIMITED

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 period ended on 31st March, 2026**(Rs. in Lakhs)**

Sr. No.	Particulars	Quarter ended			Year Ended	
		As at 31-03-2026	As at 31-12-2025	As at 31-03-2025	As at 31-03-2026	As at 31-03-2025
	Date of Start the reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
	Date of end the reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Whether results are audited or unaudited	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Nature of report standalone/ Consolidation	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	Income from operations					
	(a) Revenue from operations	3,496.19	3,901.52	4,020.76	11,550.19	8,909.79
	(b) Other Income	111.02	55.73	-92.27	295.72	66.32
	Total Income	3,607.21	3,957.25	3,928.49	11,845.91	8,976.11
2	Expenses					
	(a) Cost of production	3,047.00	3,298.26	3,083.69	9,495.07	8,305.52
	(b) Change in inventories	-146.94	-192.33	424.42	-104.38	-645.37
	(c) Employee benefit expense	26.38	220.70	34.56	317.18	129.79
	(d) Finance cost	117.43	80.71	74.11	346.52	203.40
	(e) Depreciation and amortisation expense	170.90	63.13	8.35	250.32	33.23
	(f) Other expenses	85.21	164.10	3.73	428.70	218.45
	Total expenses	3,300.00	3,634.57	3,628.86	10,733.43	8,245.02
3	Profit / (Loss) before exceptional items (1-2)	307.21	322.68	299.63	1,112.48	731.08
4	Exceptional Items					
	Profit / (Loss) on share of associates	11.29	-3.58	-0.06	7.71	-0.06
5	Profit before extraordinary items and tax (3-4)	318.52	319.11	299.57	1,120.21	731.02
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	318.52	319.11	299.57	1,120.21	731.02
8	Tax expense					
	Current Tax	-105.44	-84.21	-96.35	-335.69	-219.72
	MAT Credit Entitlement	0.00	-	-18.69	13.88	-18.69
	Deferred Tax	-4.32	-0.37	2.78	-2.56	-0.53
9	Net Profit / (Loss) for the period	208.77	234.52	187.31	795.85	492.09
10	Net Profit attributable to:					
	Owners of the company	187.10	144.59	221.55	637.98	488.20
	Non-controlling Interest	21.68	89.91	-34.24	157.87	3.89
11	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,816.98	1,804.98	1,249.60	1,816.98	1,249.60
12	Earnings per share (of Rs.10/- each) (not annualised):					
	Basic	0.11	0.13	0.15	0.44	0.39
	Diluted	0.11	0.13	0.15	0.44	0.39
	See accompanying note to the financial results					

Place : Mumbai
Date : May 30th, 2026

By order of the Board
Bodhi Tree Multimedia Limited

Mautik Ajit Tolia
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Date: 2026.05.30
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Mautik Tolia
Managing Director
DIN:06586383

BODHI TREE MULTIMEDIA LIMITED

CIN: L22211MH2013PLC245208

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

Email : info@bodhitreemultimedia.com

Audited Consolidated Statement Of Cash Flows For the period ended 31st March - 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Nine Month Ended	Year Ended
		As at 31-03-2026	As at 31-03-2025
	Date of Start the reporting period	01-04-2025	01-04-2024
	Date of end the reporting period	31-03-2026	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone/ Consolidation	Consolidated	Consolidated
A)	Cash flow from operating activities:		
	Profit for the period	1,120.20	731.02
	Adjustments to reconcile net profit to net cash provided by operating activities:		
	Depreciation and amortization	250.32	33.23
	Finance cost	346.52	203.40
	Changes in assets and liabilities		
	Changes in Inventories	-104.37	-770.35
	Trade receivables and unbilled revenue	-3,507.80	-2,300.18
	Other Current Assets	-	-
	Loans, other financial assets and other assets	-2,391.46	27.39
	Trade payables	938.98	324.44
	Other financial liabilities, other liabilities and provisions	-0.78	550.82
	Cash generated from operations	-3,348.40	-1,200.23
	Income taxes paid	-324.11	-219.72
	Net cash generated by operating activities	-3,672.51	-1,419.95
B)	CASH FLOW FROM INVESTING ACTIVITIES :		
	Property, plant and equipment	-920.84	-3.33
	Investment in Non Current Assest	-127.71	-0.71
	Net Cash generated investing activities	-1,048.55	-4.04
C)	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from Short Term Borrowings	877.40	1,594.75
	Proceeds from Long Term Borrowings	-	-
	Repayment of Long Term Borrowings	-	-2.16
	Dividend	-	-
	Interest paid	-346.52	-203.40
	Right Shares issued	567.38	-
	Share Issued	3,887.64	-
	Net Cash generated from financing activities	4,985.89	1,389.19
	Net increase in Cash and Cash Equivalents (A+B+C)	264.84	-34.80
	Cash and cash equivalents at the beginning of the period / year	47.18	81.98
	Cash and cash equivalents at the end of the period / year	312.02	47.18

By order of the Board
Bodhi Tree Multimedia Limited

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Ajit Tolia
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Mautik Tolia
Managing Director
DIN:06586383

Place : Mumbai
Date : May 30th 2026

Notes on Consolidated Financial Results for the quarter and year ended March 31, 2026, of Bodhi Tree Multimedia Limited:

1. These Consolidated Financial Results for the quarter ended and year ended March 31, 2026, of Bodhi Tree Multimedia Limited (the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") and its associates, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026. The audit of the consolidated financial results has been carried out by the Statutory Auditors of the Parent Company.
2. 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 is not applicable.
3. 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 Group does not meet the applicability thresholds of these Codes. Accordingly, no financial impact has been recognised in these Consolidated Financial Results for the quarter and year ended March 31, 2026.

The Group 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.

4. In continuation to the disclosure made in the previous quarter's unaudited consolidated financial results, the Parent Company finalized and completed the acquisition of a 20% equity stake in Lehen Networks Private Limited ("LNPL") on March 21, 2026, pursuant to the Share Purchase and Share Subscription Agreement ("SPSSA") dated November 27, 2025. Consequent to this closing, the Parent Company allotted 12,00,000 equity shares of face value Rs. 1 each at an issue price of Rs. 10 per share on a preferential basis to the selling shareholders of ANPL, fully discharging the total purchase consideration of Rs. 120.00 Lakhs via a non-cash share swap mechanism.

Consequent to the acquisition of significant influence, LNPL has been officially classified as an Associate entity. In these Consolidated Financial Results, the investment is accounted for using the Equity Method in accordance with Ind AS 28 (*Investments in Associates and Joint Ventures*). Accordingly, the Group's share of

LNPL's net loss has been recognized and incorporated into the consolidated financial results for the period ended March 31, 2026.

5. In continuation of the note disclosed in the previous quarter regarding the acquisition of a controlling stake in the subsidiary, the Parent Company has initiated the consolidation of Moving Images Studios Private Limited ("MISPL") following the execution of the share purchase agreement dated December 24, 2025, for acquisition of a 50.01% controlling equity stake for a total consideration of Rs. 700.14 Lakhs. Given the proximity of the acquisition to the financial year-end and the ongoing detailed assessments required to establish the definitive fair values of the acquired infrastructure, the initial accounting for this business combination is in process as of March 31, 2026. Consequently, as permitted under **Ind AS 103 (Business Combinations)**, the Group has recognized the assets, liabilities, non-controlling interests, and the resulting Goodwill of Rs. 417.03 Lakhs in these Consolidated Financial Results on a **provisional basis** using the Partial Goodwill Method as detailed below:

(Amount in Lakhs)

Particulars	Amount
Purchase Consideration Transferred (50.01% Equity Stake) (A)	700.14
Add: Non-Controlling Interest (49.99% of Identifiable Net Assets) (B)	282.99
Total Consideration / Implied Enterprise Value (A + B)	983.13
Less: Fair Value of Identifiable Net Assets Acquired (C)	(566.10)
Goodwill on Consolidation [(A + B) – (C)]	417.03

The Parent Company is in the process of finalizing the Purchase Price Allocation (PPA) and independent asset valuations. Management views this acquisition as a strategic alignment to drive long-term operational synergies under a single Cash-Generating Unit (CGU). Any subsequent adjustments to these provisional balances will be incorporated retrospectively during the subsequent quarters of the financial year 2026–27.

6. Pursuant to Section 135 of the Companies Act, 2013, the provisions of Corporate Social Responsibility (CSR) became applicable to the Parent Company for the financial year 2025-26, as the Net Profit Before Tax for the preceding financial year ended 31st March 2025 stood at Rs. 756.30 Lakhs, thereby crossing the threshold of Rs. 500 Lakhs prescribed under the Act. In the previous financial year (FY 2024-25), these provisions were not applicable. In compliance with its statutory obligations, the Parent Company has as required incurred CSR expenditure for the financial year 2025-26 by deploying an aggregate amount of Rs. 12,80,000 during the quarter ended March 31, 2026.
7. During the quarter and year ended March 31, 2026, the Parent Company regularized the accounting treatment for an office premises lease that commenced on October 01, 2024, for a 22-month term. In previous periods, this arrangement was accounted for on a straight-line rental basis instead of capitalizing a Right-of-Use (ROU) Asset and Lease Liability under Ind AS 116. In accordance with Ind AS 8 and Ind AS 1, Management evaluated the impact of this prior period omission and concluded it was immaterial to the financial statements taken as a whole. Consequently, prior period comparatives have not been retrospectively restated and the cumulative impact from the commencement date (October 01, 2024) up to December 31, 2025, has been adjusted alongside the current quarter numbers in the Statement of Profit and Loss for the year ended March 31, 2026. The financial impact of the capitalization and subsequent amortization is summarized below:

(Amounts in Rupees in Lakhs)

Financial Statement Component	Initial Recognition (01-10-2024)	Cumulative Amortization (01-10-2024 to 31-12-2025)	Quarter ended March 31, 2026, Amortization	Closing Balance as at March 31, 2026
Right-of-Use (ROU) Asset	28.82	19.65	3.93	5.24
Lease Liability	28.82	18.72	4.21	5.88
Security Deposit (at PV)	3.96	0.36	0.08	4.40
Prepaid Rent	0.54	0.37	0.07	0.10

8. During the previous financial year ended 31st March 2025, an adverse court order was issued against the Parent Company in connection with an ongoing legal dispute involving Mrs. Lakshmi S.R. Leelaram, Mr. S.R. Leelaram, Mr. Yogesh M.R., and S/R Ramaswamy. During the current financial year 2025-26, the Parent Company has filed a formal appeal challenging the said order before the Hon'ble High Court. Based on legal assessments and advice, the Management is of the firm view that the Parent Company has a strong case on merits.

Accordingly, the Parent Company does not acknowledge the demand arising from the initial order as a valid "claim against the Company." Consequently, in accordance with Ind AS 37 ("Provisions, Contingent Liabilities and Contingent Assets"), no financial provision has been recognized in the books of accounts. The ultimate financial impact, if any, is dependent on the final outcome of the appellate proceedings and is not presently ascertainable.

9. As on March 31, 2026, the aggregate outstanding financial loans and inter-corporate deposits granted by the Parent Company stood at Rs. 2,239.70 Lakhs (inclusive of accrued interest amounting to Rs. 191.41 Lakhs). In accordance with the provisions of Section 186(3) of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014, outstanding financial exposures extended to the Wholly Owned Subsidiary ("WOS") aggregating to Rs. 409.79 Lakhs (inclusive of accrued interest amounting to Rs. 56.41 Lakhs) are exempt from the computation of the permissible lending thresholds.

Excluding the aforementioned WOS allocations, the Parent Company's net regulated loan exposure subject to statutory limits stands at Rs. 1,728.33 Lakhs. Consequent to short-term liquidity deployments required by operational counterparties during the financial year, this net exposure has exceeded the maximum permissible threshold of Rs. 1,543.89 Lakhs (computed based on the latest audited financial statements) by an aggregate amount of Rs. 184.43 Lakhs.

The Management is actively taking remedial measures to regularize this technical alignment and is in the process of convening a General Meeting of the Shareholders to seek formal ratification for the excess utilized limit, ensuring complete adherence to corporate governance frameworks. Furthermore, the Parent Company successfully executed a Rights Issue during the financial year. The share premium received from this capital expansion structurally augments the Parent Company's net worth and reserves, thereby expanding its underlying capital base. This enhanced equity foundation provides more than adequate coverage for the

outstanding loan exposures, effectively aligning them with the revised statutory thresholds specified under Section 186 of the Companies Act, 2013.

10. The balance with respect to certain bank balances, trade receivables, loans and advances given, trade payables, borrowings and other current assets and liabilities are subject to confirmation, and the balances are currently reported in the result as per the books of accounts.
11. The Earnings per share (EPS) presented for the above periods is in accordance with Ind AS 33.
12. Figures of previous year/ period have been regrouped/ recast wherever necessary, to make them consistent with the current period.
13. The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 & March 31, 2025 and the unaudited year-to-date figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subject to limited review by the Statutory Auditors.
14. 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
15. The transaction has been executed in strict compliance with the provisions of the Companies Act, 2013, and the necessary disclosures have been timely filed with the stock exchange under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By Order of the Board

Bodhi Tree Multimedia Limited

Mautik
Ajit Tolia

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Mautik Ajit Tolia
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Mautik Tolia

Managing Director

DIN: 06586383

Place: Mumbai

Date: May 30th, 2026,



Date: 30.05.2026

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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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, 2026 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For **BODHI TREE MULTIMEDIA LIMITED**

Mautik
Ajit Tolia

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Mautik Ajit Tolia
Date: 2026.05.30
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MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383



BODHI TREE MULTIMEDIA LIMITED

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



Statement of Deviation/ Variation in utilization of funds raised

Name of listed entity	Bodhi Tree Multimedia Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	As on 21.03.2026 Allotment of 12,00,000 (Twelve Lakhs) Equity Shares of Re. 1/- (Rupee One only) each at an issue price of Rs. 10/- (Rupees Ten Only) each on preferential basis ('Preferential Issue') for consideration other than cash (i.e., swap of shares).
Amount Raised	Rs. 1,20,00,000/-
Report filed for Quarter ended	31 st March, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-----
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments



BODHI TREE MULTIMEDIA LIMITED

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Objects for which funds have been raised and where there has been no deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Amount (in Lakh)						
The objective of the issue is to raise funds for strategic investment purposes, which shall be utilized to discharge the purchase consideration for acquisition of 2,00,000 equity shares, representing 20% of the shareholding of Lehren Networks Private Limited.	Not Applicable	Rs. 120.00	Not Applicable	Rs. 120.00	No Deviation	

Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Kindly take the same on your record.

FOR BODHI TREE MULTIMEDIA LIMITED

Mautik
Ajit Tolia

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Date: 2026.05.30
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MAUTIK AJIT TOLIA
MANAGING DIRECTOR
DIN: 06586383



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