

# 52 WEEKS ENTERTAINMENT LIMITED

Date:- 14<sup>th</sup> February, 2018

To,  
The Manager (Listing)  
Bombay Stock Exchange Limited  
P.J Tower, Dalal Street, Mumbai.  
Scrip Code: 531925

Dear Sir,

**Sub:- Board Meeting Outcome**

We wish to inform that the Board of Directors at their Meeting held on 14<sup>th</sup> February, 2018 transacted the following businesses:

1. Approved Standalone and Consolidated Unaudited Financial Results for the quarter and Nine Months ended on 31<sup>st</sup> December, 2017.

Further the Board Meeting commenced at 3:30 pm and concluded at 4:15 pm.

Thanking You,  
For 52 Weeks Entertainment Limited

  
(Romin Shah)  
Company Secretary



(CIN: L93000MH1993PLC072467)

Unit No. 501, 5th Floor, Morya Blue Moon, Opp. Citi Mall, Andheri Lokhandwala Road, Andheri (W), Mumbai, Maharashtra-400053 [www.52weeksentertainment.com](http://www.52weeksentertainment.com).  
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# 52 WEEKS ENTERTAINMENT LIMITED

Regd. Office : Unit No 501, 5th Floor, Morve Blue Moon, Opp. CII Mall, Anandhi Lohandwala Road, Anandhi (W) Mumbai - 400053  
 Website : www.52weeksentertainment.com, E-Mail: 52weeksentid@gmail.com, Tel: 022-40167088, 022 22842127,  
 (CIN : U93000MH1993PLC027467)

## STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED ON DECEMBER 31, 2017

(Rupees in Lakhs)

Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended		Nine Month Ended		Year Ended	Year Ended	Quarter ended		Nine Month Ended		Year Ended	Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017			31.12.2016	31.12.2017	30.09.2017	31.12.2016		
<b>I. Income</b>												
Revenue from Operations	45.57	45.64	50.16	288.00	148.55	180.60	1,477.41	2,353.50	1,253.96	5,769.73	2,732.66	4,503.38
Other Income	45.57	45.64	50.16	137.20	146.55	180.60	47.69	71.96	49.77	168.56	176.10	225.57
<b>Total Income</b>	<b>91.14</b>	<b>91.28</b>	<b>100.32</b>	<b>425.20</b>	<b>295.10</b>	<b>361.20</b>	<b>1,525.10</b>	<b>2,425.46</b>	<b>1,303.73</b>	<b>5,938.29</b>	<b>2,908.76</b>	<b>4,728.95</b>
<b>II. Expenses</b>												
Cost of Materials Consumed	13.58	9.66	167.40	39.05	167.40	-	1,584.28	9.66	1,096.43	5,027.97	2,860.50	4,338.31
Purchase of stock in trade	-	-	-	1,326.00	-	296.76	-	1,366.10	-	1,326.00	-	4,338.31
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(13.58)	(9.66)	(167.40)	(1,085.89)	(167.40)	(296.76)	(126.59)	(9.66)	(167.40)	(1,085.89)	(167.40)	(377.43)
Employee Benefits Expense	4.38	5.16	3.67	15.52	8.94	0.13	35.14	36.07	23.41	105.49	71.29	96.64
Finance costs	0.01	0.00	-	0.17	0.02	0.13	10.49	28.38	20.01	70.71	42.95	55.07
Depreciation, Amortisation and Depletion Expenses	0.00	0.00	0.01	0.00	0.02	0.02	7.38	6.62	1.70	20.62	5.37	12.43
Other Expenses	0.76	0.96	1.01	6.77	12.22	14.36	54.68	122.53	83.57	328.38	207.45	274.61
<b>Total Expenses</b>	<b>5.15</b>	<b>6.12</b>	<b>4.89</b>	<b>301.63</b>	<b>21.16</b>	<b>28.41</b>	<b>1,565.39</b>	<b>1,559.69</b>	<b>1,057.73</b>	<b>5,793.28</b>	<b>3,020.17</b>	<b>4,399.62</b>
<b>III. Profit / (Loss) before exceptional items and tax</b>	<b>40.42</b>	<b>39.52</b>	<b>45.27</b>	<b>123.57</b>	<b>125.37</b>	<b>152.19</b>	<b>(40.29)</b>	<b>865.78</b>	<b>246.00</b>	<b>145.01</b>	<b>(111.42)</b>	<b>329.33</b>
<b>IV. Exceptional item</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Profit before Tax</b>	<b>40.42</b>	<b>39.52</b>	<b>45.27</b>	<b>123.57</b>	<b>125.37</b>	<b>152.19</b>	<b>(40.29)</b>	<b>865.78</b>	<b>246.00</b>	<b>145.01</b>	<b>(111.42)</b>	<b>329.33</b>
<b>VI. Tax Expense</b>												
- Current Tax	-	-	8.33	-	23.15	2.79	-	-	8.33	-	25.15	2.04
- Deferred Tax	-	-	8.33	-	23.15	2.80	(0.00)	-	8.33	-	25.15	3.16
	-	-	-	-	-	(0.00)	-	-	-	-	-	(1.13)
<b>VII. Profit for the Period</b>	<b>40.42</b>	<b>39.52</b>	<b>36.94</b>	<b>123.57</b>	<b>102.22</b>	<b>149.40</b>	<b>(40.29)</b>	<b>865.78</b>	<b>237.67</b>	<b>145.01</b>	<b>(136.57)</b>	<b>327.29</b>
<b>Other comprehensive income (after tax)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>40.42</b>	<b>39.52</b>	<b>36.94</b>	<b>123.57</b>	<b>102.22</b>	<b>149.40</b>	<b>(40.29)</b>	<b>865.78</b>	<b>237.67</b>	<b>145.01</b>	<b>(136.57)</b>	<b>327.29</b>
<b>Profit attribute to</b>												
<b>a. Owners of Equity</b>												
<b>b. Non-controlling Interest</b>												
<b>Earnings per Equity Share (Face Value Rs. 10) (Not annualised)</b>												
(a) Basic	0.12	0.11	0.11	0.35	0.29	0.43	(0.13)	1.32	0.68	0.42	(0.39)	0.99
(b) Diluted	0.12	0.11	0.11	0.35	0.29	0.43	(0.13)	1.32	0.68	0.42	(0.39)	0.99
<b>Paid up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>	<b>3,488.00</b>



The Above results reviewed by the Audit committee and approved by Board of Directors of the Company at their meeting held on 14th February, 2018.  
The Statutory Auditors have carried out limited review of unaudited Standalone and Consolidated Financial Results for the Quarter ended 31st December, 2017.  
Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to Ind AS for the Quarter Ended 31st December, 2016

Nature of adjustment	Standalone		Consolidated	
	Quarter ended on	Nine Month Ended on	Quarter ended on	Nine Month Ended on
Profit as per erstwhile Indian GAAP	31.12.16	31.12.2016	31.12.16	31.12.2016
Adjustment	36,944	102,221	237,671	(136,565)
Profit as per Ind-AS	-	-	-	-
Other Comprehensive Income	36,944	102,221	237,671	(136,565)
Total Comprehensive Income as reported under IND AS	36,944	102,221	237,671	(136,565)

The Ind AS compliant corresponding Figures in the previous years have not been subjected to review/audit. However, the company management has exercised due diligence to ensure that such financial results provide fair view of its affairs.

The Company's operations constitute a single business segment that is business of Production of television content and Motion Films.

Previous period figures have been restated/regrouped/rearranged wherever necessary, to make them comparable.

FOR 52 WEEKS ENTERTAINMENT LIMITED



CYRUS BHOT

Director

DIN : 00443874

Place : Mumbai

Date : 14th February 2018





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF 52 WEEKS ENTERTAINMENT LIMITED**

We have reviewed the accompanying statement of unaudited Standalone financial results of **52 Weeks Entertainment Limited** ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 2017 ("The Statement") being submitted by the Company pursuant to the requirement of Regulations, 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of **52 Weeks Entertainment Limited**. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 unaudited financial results prepared in accordance with applicable Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Motilal & Associates**  
**Chartered Accountants**  
**FRN: 106584W**

**Rishabh Jain**  
**Partner**  
**M.No. 179547**



**Place : Mumbai**  
**Date : 14<sup>th</sup> February, 2018**



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF 52 WEEKS ENTERTAINMENT LIMITED**

1. We have reviewed the accompanying "Statement of Consolidated Unaudited Financial Results" of **52WEEKS ENTERTAINMENT LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the group") for the quarter and nine month ended 31<sup>st</sup> December 2017 ("the statement") being submitted by the Holding Company, pursuant to the requirement of Regulations, 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016. This Statement is the responsibility of the Holding Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the statement 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Holding 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.
3. The statement includes the results of the following entities.  
**List of Subsidiary:** 1). Four Lions Films Private Limited
4. Based on review conducted as stated above, and based on consideration of the reports of the management referred to in paragraph 4 above, nothing has come to our attention that cause us to believe that the accompanying statement prepared in accordance with the applicable Accounting Standards and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.
5. The unaudited consolidated financial results includes the interim financial results of the one (1) subsidiary which has not been reviewed or audited by their auditors, whose interim financial results reflected total revenue of **Rs.1,477.41 Lakhs**, and **Rs. 5,481.73 Lakhs**, for the quarter and Nine month ended 31<sup>st</sup> December 2017 respectively, and Loss of **Rs. 80.71 Lakhs**, and Profit after tax of **Rs.21.44 lakhs** for the quarter and nine month ended 31<sup>st</sup> December 2017 respectively, as considered in the statement.  
Our report on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Motilal & Associates  
Chartered Accountants  
FRN: 106584W

Rishabh Jain  
Partner  
M.No.179547



Date: 14<sup>th</sup> February, 2018  
Place: Mumbai