

52 WEEKS ENTERTAINMENT LIMITED

CIN No.: L93000MH1993PLC072467

**33RD ANNUAL GENERAL MEETING
2025-2026**

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Shantanu Sheorey	-	Whole time Director
Mr. Cyrus Bhot	-	Director & CFO
Mrs. Preeti Doshi	-	Independent Director
Mrs. Poojaben Parekh	-	Independent Director
Mr. Pankaj Jain	-	Independent Director

COMPANY SECRETARY

Mr. Nisarg Amit Kumar Shah (Appointment w.e.f. 04-07-2024)
Ms. Sonal Ratnawat (Resigned w.e.f. 04-06-2024)

BANKERS

Axis Bank Limited
Bank of Baroda
Indusind Bank Limited

STATUTORY AUDITORS

M/s. B M Gattani & Co.
(Firm Registration Number 113536W)

INTERNAL AUDITORS

Abhishek R Jain & Co.

SECRETARIAL AUDITORS

Mr. Suprabhat Chakraborty
Practicing Company Secretary

REGISTERED OFFICE

Tarabai Hall, 1st Floor,
Shivprasad Bulding, 97,
Marine Drive, Mumbai - 400002.
Tel.: 022 22842127
Email: 52weeksentltd@gmail.com
Web: www.52weeksentertainment.com

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NOTICE

NOTICE is hereby given that the **33rd Annual General Meeting** of the members of **52 Weeks Entertainment Limited** will be held on **Thursday 24th September, 2026 at 03.00 pm IST** through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM") to transact the following business (es):

ORDINARY BUSINESS:

1. **To consider and adopt the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon;**

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolution**:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. **To consider Re-appointment of Director who retires by rotation;**

To re-appoint Mr. Shantanu Shreedhar Sheorey (DIN : 00443703) as Director, who retires by rotation and, being eligible, offers himself for re-appointment and in this regard consider and if thought fit, to pass, with or without modification(s), the following resolutions as Ordinary Resolution:

"RESOLVED THAT pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and Rules made thereunder, if any (including any statutory modifications or re-enactment thereof) and the Articles of Association of the Company, Mr. Shantanu Shreedhar Sheorey (DIN : 00443703) who retires by rotation and being eligible, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

**By Order of Board of Directors
For 52 Weeks Entertainment Limited
Sd/-**

**Place: Mumbai
Date: 14.08.2026**

**NISARG AMISH KUMAR SHAH
Company Secretary & Compliance Officer**

NOTICE

1. The Ministry of Corporate Affairs (“MCA”) permitted holding of the AGM through VC/OAVM, without physical presence of the Members at a common venue. Accordingly, in compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as “MCA Circulars”].

Members attending the AGM through VC/OAVM shall be counted for the purpose of determining the quorum. [Section 103 of the Companies Act, 2013 (“Act”)].

In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on Thursday, 17th September, 2026 (“cut-off date”) will be entitled to vote during the AGM.

Pursuant to the provisions of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for this AGM and hence, the proxy form, attendance slip and route map of AGM are not annexed to this Notice.

2. The relevant details with respect to “Director seeking re-appointment at this AGM” are provided as **Annexure A**. [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India]

The Notice convening 33rd AGM along with the Integrated Annual Report for FY 2025-2026 is being sent by electronic mode to those Members whose e-mail address is registered with the Company or MUFG Intime India Pvt Ltd, Registrar & Share Transfer Agent (“RTA”), Additionally, the Company will also send a letter to shareholders providing the web-link and QR code for accessing the Integrated Annual Report to those Members who have not registered their email address with the Company or RTA or Depositories. [Regulation 36(1) of the SEBI Listing Regulations]. Members may

kindly note that the Notice convening 33rd AGM and Integrated Annual Report for FY 2025-2026 will also be available on the Company's website <https://www.52weeksentertainment.com/annual-report.html>, websites of the Stock Exchange i.e. BSE Limited at www.beindia.com. The Company will also publish an advertisement in the newspapers containing details of the 33rd AGM and other relevant information for Members viz. manner of registering e-mail Id., Cut-off date for e-voting, book closure etc.

3. PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.
4. Institutional / Corporate Shareholders (i.e., other than Individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF / JPG Format) of their respective Board or Governing Body Resolution / Authorization etc., authorizing their representative to attend the AGM through VC / OAVM on their behalf and to vote through remote e-Voting. The said Resolution / Authorization shall be sent to the Scrutinizer by e-mail on its registered e-mail address to suprabhatcs08@gmail.com with a copy marked to evoting@nsdl.com.
5. The Members can join the 33rd AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the 33rd AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
7. All the members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on Friday, August 21, 2026, have been considered for the purpose of sending the Notice of 33rd AGM and the Annual Report.
8. The Members are provided with the facility to cast their vote electronically, through the e-voting services provided by NSDL, on all the resolutions set forth in this Notice. [Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and SEBI Circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 in relation to “e-voting Facility Provided by Listed Entities”]
9. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM through e-voting.
10. Register of Members and Transfer Books of the Company will remain closed from 18th September, 2026 Friday to 24th September, 2026, Thursday (both dates inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013 and the applicable clauses of the SEBI (Listing Obligations and Disclosures Requirements Regulations) 2015.
11. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrar and Transfer Agent M/s. MUFG Intime India Pvt Ltd. At mumbai@in.mpms.mufg.com for assistance in this regard.
12. Members are requested to intimate changes, if any, about their name, postal address, email address, telephone/mobile numbers, PAN, power of attorney registration, Bank Mandate details, etc., to their Depository Participant ("DP") in case the shares are held in electronic form and to the Registrar in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested

supporting document. Further, Members may note that SEBI has mandated the submission of PAN by every participant in the securities market.

13. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore, requested to submit their PAN to the Depository Participant with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN details to the Registrar and Transfer Agent M/s. MUFG Intime India Pvt Ltd.
14. As per the provisions of Section 72 of the Companies Act, 2013 (the "Act") the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the said details to their Depository Participants ("DPs") in case the shares are held by them in electronic form and to Link M/s. MUFG Intime India Pvt Ltd.; in case the shares are held by them in physical form.
15. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to the Company's Registrars and Transfer Agents, M/s. MUFG Intime India Pvt Ltd. for shares held in physical form, with relevant documents that may be required.
16. REMOTE E-VOTING: The remote E-voting period will be available during the following period:
 - Day, date and time of commencement of remote e-Voting: Monday, September 21, 2026 at 09:00 A.M. (IST)
 - Day, date and time of end of remote e-Voting: Wednesday, September 23, 2026 at 5:00 P.M. (IST)
17. The Company has fixed Thursday, September 17, 2026 as the "Cut-off date" for identifying the Members who shall be eligible for participation in the 33rd AGM through VC/ OAVM facility and voting either through remote e-Voting or through e-Voting during the AGM. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date

shall be entitled to attend the AGM and to vote on the Resolutions as set-forth in the Notice. The voting rights of the Members, in respect of remote e-Voting or e-Voting during the AGM, shall be reckoned in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a Member as on the cut-off date should treat Notice of this AGM for information purposes only.

The Board of Directors have appointed M/s. Suprabhat & Co, Practicing Company Secretaries, Mumbai, as the Scrutinizer for conducting the e-voting process in a fair and transparent manner and has communicated their willingness to be appointed. The Scrutinizer, after scrutinizing the votes cast during the AGM and through remote e-voting, will not later two working days of conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company <https://www.52weeksentertainment.com/annual-report.html>, websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and on the website of NSDL i.e www.evoting.nsdl.com.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Monday, September 21, 2026 at 09:00 A.M. and ends on Wednesday, September 23, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 17, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 17, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-

	Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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	5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile &

	Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note:

Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

- B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is In300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:

- a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com
- b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to suprabhatcs08@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested/scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to 52weeksentltd@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to 52weeksentltd@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 **(A) i.e.Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.
5. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting, by use of e-voting system for all those Members who are present during the AGM through VC/OAVM but have not cast their votes by availing the remote evoting facility. The e-voting module during the AGM shall be disabled by NSDL for voting 30 minutes after the conclusion of the Meeting

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **5 days prior to meeting mentioning** their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **5 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at 52weeksentltd@gmail.com. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

**By Order of Board of Directors
For 52 Weeks Entertainment Limited
Sd/-**

**Date :- 14.08.2026
Place :- Mumbai**

**NISARG AMISH KUMAR SHAH
Company Secretary**

Details pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and Secretarial Standard-2 on General Meetings issued by The Institute of Company Secretaries of India.

ANNEXURE-A

Sr. No.	Name of Director	Shantanu Shreedhar Sheorey
1	DIN	00443703
2	Date of Birth	01.01.1955
3	Age	70
4	Date of first appointment on the Board	18.06.1993
5	Qualification	Bachelor of Arts
6	Experience and Expertise	Commercial Photography, Film Making and Administration
7	Shareholding in Company	32,31,300
8	List of Directorship of other Boards	1. Sidkim Construction Private Limited 2. Zanskar Films Private Ltd. 3. Tosh Art Education Private Limited. 4. Sirji Creative Academy Private Limited. 5. Tosg Creative Education Private Limited. 6. Knowmagine Eduverse Pvt. Ltd. 7. Atlantis Developers & Infrastructure Private Limited
9	The Listed entity from which Director has resigned in last three years	NIL
12	Terms and Conditions of re-appointment	NA

By Order of Board of Directors
For 52 Weeks Entertainment Limited

Sd/-

NISARG AMISH KUMAR SHAH
Company Secretary

Date :- 14.08.2026

Place :- Mumbai

DIRECTORS REPORT

To
The Members,
52 WEEKS ENTERTAINMENT LIMITED

Your Board of Directors takes pleasure in presenting this **33rd Annual Report** covering the highlights of the finances, business, and operations of your Company along with the Audited Financial Statements and Report of Auditors thereon for the Financial Year ended 31st March, 2026.

1. COMPANY'S FINANCIAL HIGHLIGHTS

The highlights of the Company's financial results for the Financial Year 2025-26 are as under:

(Amount in Lakhs)

Particulars	FY 2025-2026	FY 2024-2025
Total Income	25.60	0.00
Total Expenditure	14.13	11.75
Profit/loss before exceptional and extraordinary items and tax	11.48	(11.75)
Add: Exceptional Items	0.00	0.00
Profit Before Tax	11.48	(11.75)
Tax	0.00	0.00
Net Profit / (Loss) after Tax	11.48	(11.75)

2. OPERATIONS PERFORMANCE:

During the financial year no income from the business of the Company, only other income viz. Excess Provision of GST Written Back Rs. 25.60 Lakhs added. Total expenditure of the company is Rs. 14.13 lacs as compared to Rs. 11.75 lacs in the previous year. Profit during the financial year is Rs. 11.48 lacs as compared to loss of Rs. 11.75 lacs in the previous year.

3. TRANSFER TO RESERVES:

No amount is proposed to be transferred to reserves during the Financial Year 2025-2026.

4. DIVIDEND

Your directors do not recommend any dividend during the year under review.

5. SHARE CAPITAL

As on 31 March 2026, paid-up share capital of the company stood at Rs. 34,88,00,000, Consisting of 3,48,80,000 equity shares of face value of Rs. 10 each fully paid-up.

6. MATERIAL CHANGES AND COMMITMENTS AFTER THE END OF THE FINANCIAL YEAR

No material changes or commitments affecting the financial position of the Company have occurred between the end of the financial year to which financial statements in this report relate and the date of this report.

7. DEPOSIT

The company has not accepted any public deposits under the provisions of the Companies Act, 2013 ('Act').

8. SUBSIDIARIES / JOINT VENTURE / ASSOCIATE COMPANY

Your company does not have any Subsidiary/ Joint Venture and Associate Companies.

9. SECRETARIAL STANDARDS OF ICSI

The company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

10. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There was no change in the nature of business of the Company during the year.

11. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The company has not given any loans or guarantees or made any investments in Contravention of the provisions of the Section 186 of the Companies Act, 2013. The details of the loans and guarantees given and investments made by the Company are provided in the notes to the financial statements.

12. STATE OF AFFAIRS OF THE COMPANY

The main business activity of the company is of Films Production and Distribution. Your directors carry out the operations with active care and precaution thereby enhancing stakeholder's values.

13. EXTRACT OF ANNUAL RETURN

In accordance with the requirements of Section 92 (3) read with Section 134(3)(a) of the Companies Act, 2013 the Annual Return as on 31st March, 2026 is available on the Company's website <https://www.52weeksentertainment.com/annual-return.html>.

14. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of section 135 of the Companies Act, 2013 are not applicable to the company.

15. CORPORATE GOVERNANCE

As per the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has complied with the requirements of Corporate Governance in all material aspects. A report on Corporate Governance together with a certificate of its compliance from a Practising Company Secretary, forms part of this report.

16. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the year under review, as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this report in **Annexure - A**.

17. RISK MANAGEMENT POLICY

The Board of Directors have adopted a risk management policy for the Company which provides for identification, assessment and control of risks which in the opinion of the Board may pose significant loss or threat to the Company. The Management identifies and controls risks through a defined framework in terms of the aforesaid policy.

18. WHISTLE BLOWER POLICY / VIGIL MECHANISM

There is a Whistle Blower Policy in the Company and no personnel have been denied access to the Chairman of the Audit Committee. The policy provides for adequate safeguards against victimization of persons who use vigil mechanism. The Whistle Blower Policy is posted on the website of the Company <https://www.52weeksentertainment.com/miscellaneous.html>.

19. INTERNAL CONTROL SYSTEMS

The internal financial controls of the Company are commensurate with its size, scale and complexity of operations. The company has policies and procedures which inter alia ensure integrity in conducting business, timely preparation of reliable information, accuracy and completeness in maintaining accounting records and prevention and detection of frauds and errors. The Audit Committee actively reviews the adequacy and effectiveness of the internal financial control systems and suggests improvements if any to strengthen the same.

20. DIRECTORS' RESPONSIBILITY STATEMENT:

To the best of knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134(3) (c) of the Act:

- (i) That in the preparation of the accounts for the financial year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;

- (iii) That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) That the Directors have prepared the accounts for the financial year ended 31st March 2026 on a 'going concern' basis.
- (v) The internal financial controls are laid and have been followed by the company and that such controls are adequate and are operating effectively. Such controls means controls and policies and procedures adopted and adhered by the company for orderly and efficient conduct of the business for safeguarding assets, prevention and detection of frauds and errors and maintenance of accounting records and timely preparation of financial statements and review its efficiency.
- (vi) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. DIRECTORS & KEY MANAGERIAL PERSONNEL

(i) Appointment/Reappointment

- Mrs. Poojaben Rameshbhai Parekh (DIN: 11276678) who was appointed as an Additional Director (in capacity of Non-Executive Independent Director) of the Company on 02.09.2025, reappointed as Non-Executive, Independent Director of the Company to hold office for a term of 5 (five) consecutive years with effect from 02nd September, 2025 to 01st September, 2030 not liable to retire by rotation at 32nd Annual General Meeting dated 29.09.2025.
- Mr. Pankaj Jain (DIN: 11114458) who was appointed as an Additional Director (in capacity of Non-Executive Independent Director) of the Company on 02.09.2025 reappointed as Non-Executive, Independent Director of the Company to hold office for a term of 5 (five) consecutive years with effect from 02nd September, 2025 to 01st September, 2030 not liable to retire by rotation at 32nd Annual General Meeting dated 29.09.2025.

(iii) Directors liable to retire by rotation

Shri Cyrus Bhot (DIN :00443874) retires by rotation at the ensuing AGM, being eligible, offers himself for reappointment. Necessary details for re-appointment as required under the Act and the SEBI Listing Regulations is given in the notice of 32nd AGM .

(iv) Key Managerial Personnel

- a. CS Nisarg Amish Kumar Shah (Membership No. A66551) Company Secretary and Compliance officer
- b. Cyrus Bhot - CFO

(v) Number of meetings of Board of Directors

This information has been furnished under Report on Corporate Governance which forms part of this report.

(vi) Committees of Board

This information has been furnished under Report on Corporate Governance which forms part of this report.

(vii) Meeting of Independent Directors

The Independent Directors of the company at their meeting held on 11th February, 2026 reviewed the performance of non-independent directors and the Board as a whole including the chairman of the company by taking into consideration views expressed by the executive directors and non-executive directors at various level pertaining to the quality, quantity and timeliness of flow of information between the company, management and the board have expressed their satisfaction.

(viii) Declaration from Independent Directors

The independent directors have submitted a declaration of independence, stating that they meet the criteria of independence provided under section 149(6) of the Act, as amended, and regulation 16 of the SEBI Listing Regulations. The independent directors have also confirmed compliance with the provisions of rule

6 of Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended, relating to inclusion of their name in the databank of independent directors. The Board took on record the declaration and confirmation submitted by the independent directors regarding meeting the prescribed criteria of independence, after undertaking due assessment of the veracity of the same in terms of the requirements of regulation 25 of the SEBI Listing Regulations.

(ix) Policy on Directors' Appointment and Remuneration

The Board has on the recommendation of the Nomination and Remuneration Committee, framed a policy for the selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy and the details pertaining to the remuneration paid during the year are furnished in the Corporate Governance Report which forms part of this report.

(x) Performance Evaluation

Pursuant to the provisions of the Companies Act, 2013, SEBI Listing Regulations and Circulars and Guidance Notes issued by SEBI in this regard, the Board has carried out an annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration and other Committees.

22. STATUTORY AUDITORS AND HIS REPORT

M/s. B. M. Gattani & Co., Chartered Accountants (Firm Reg. No. 113536W), were appointed as Statutory Auditors of the Company till the conclusion of the 34th Annual General Meeting. As per the provisions of Section 139 of the Act, they have confirmed that they are not disqualified from continuing as Auditors of the Company.

The Audit Report of M/s. B. M. Gattani & Co, Chartered Accountants on the Financial Statements of the Company for the Financial Year 2025-26 forms part of this Annual Report. The report does not contain any qualification, reservation, adverse remark or disclaimer.

23. SECRETARIAL AUDITOR AND HIS REPORT

Pursuant to the provisions of section 204 of the Act, the Board has appointed Mr. Suprabhat Chakraborty, Practising Company Secretary (C.P. No. 15878), to undertake secretarial audit of the Company. A report from the secretarial auditor in the prescribed Form MR-3 is annexed as “**Annexure B**” to this Report.

The following observation given in the Secretarial Compliance Report :

1. *“As per Regulation 31(2) of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, shareholding of promoter(s) and promoter group is not in dematerialized form”.*

In this regard we have to inform you that the management has applied for exemption from provisions of 100% shareholding of the promoters/ promoters group in dematerialized form.

2. *Independent directors of the Company have not clear online self-assessment proficiency test as per the Companies (Appointment and Qualification of Directors) Rules, 2014.*

In addition to the above and pursuant to SEBI circular dated 8 February 2019, a report on secretarial compliance by Mr. Suprabhat Chakraborty for FY 2025-2026 has been submitted with stock exchange.

24. COST AUDITOR AND COST AUDIT REPORT

Appointment of Cost Auditor is not applicable to your Company.

25. INTERNAL AUDITOR

M/s Abhishek R Jain & Co., Chartered Accountant (FRN. 148930WN) were appointed as Internal Auditor for the financial year 2025-2026. They have submitted their report based on the internal audit conducted during the year under review.

26. CORPORATE WEBSITE

The Company's web address is www.52weeksentertainment.com. The website contains a complete overview of the Company. The Company's Annual Report, financial results, details of its business, shareholding pattern, compliance with Corporate Governance, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances, the distribution schedule, and Code of Conduct are uploaded on the website.

27. RELATED PARTY TRANSACTIONS

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of business and were in compliance with

the applicable provisions of the Act and the Listing Regulations. There were no materially significant Related Party Transactions made by the Company with Promoters, Directors, Key Managerial Personnel which may have a potential conflict with the interest of the Company at large. Hence there does not exist any details to be mentioned in Form AOC-2 which is attached as “**Annexure C**”.

All Related Party Transactions are placed before the Audit Committee for approval. The Company has adopted a Related Party Transactions Policy. The policy as approved by the board is uploaded on the Company's website at <https://www.52weeksentertainment.com/miscellaneous.html>.

28. SEXUAL HARASSMENT

The Company has adopted a policy in line with the requirements of Prevention of Sexual Harassment of Women at the Workplace. No complaint was received during the year under the said policy.

29. PARTICULAR OF EMPLOYEES

Considering the provisions of Section 197(12) of the Act read with the relevant rules and having referred to provisions of the First Proviso to Section 136(1) of the Act, the Annual Report is being sent to the members of the Company, excluding details of particulars of employees and related disclosures. The said information/ details are available for inspection at the Registered Office of the Company during working hours, on any working day. Any member interested in obtaining this information may write to the Company Secretary and this information would be provided on request.

30. CONSERVATION OF ENERGY, TECHNOLOGY AND FOREIGN EXCHANGE

EARNINGS AND OUTGO

The company is not engaged in manufacturing activities and as such the particulars relating to conservation of energy and technology absorption are not applicable. The company makes every effort to conserve energy as far as possible etc. Particulars regarding Foreign Exchange Earnings and Outgo required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 are given in the notes forming part of accounts which forms part of the Annual Report as **Annexure – D**.

31. HEALTH, SAFETY AND ENVIRONMENT

The company considers safety, environment and health as the management responsibility and therefore being constantly aware of its obligation towards maintaining and improving the environment across various spheres of its business activities.

32. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS IMPACTING GOING CONCERN STATUS AND COMPANY'S STATUS IN FUTURE

During year no significant and material orders were passed by any regulator or court or tribunal impacting the going concern status and Company's operations in future.

33. ACKNOWLEDGEMENTS

Your Directors place on record their appreciation for the continued co-operation and support extended to the company by the bankers ,media professionals, customers and regulatory authorities. Your Directors also place on record sincere appreciation of the continued hard work put in by employees at all levels.

**For and on behalf of Board of Directors
52 Weeks Entertainment Ltd**

**Sd/-
(Shantanu Sheorey)
Whole Time Director
DIN- 00443703**

**Sd/-
(Cyrus Bhot)
Director & CFO
DIN- 00443874**

Date : 14.08.2026

Place: Mumbai

Annexure - A**MANAGEMENT DISCUSSION AND ANALYSIS****INTRODUCTION**

The Indian Media and Entertainment (M&E) industry is a sunrise sector for the economy and is making significant strides. Proving its resilience to the world, Indian M&E industry is on the cusp of a strong phase of growth, backed by rising consumer demand and improving advertising revenue. The industry has largely been driven by increasing digitisation and higher internet usage over the last decade. Internet has almost become a mainstream media for entertainment for most of the people.

Media is consumed by audience across demographics and various avenues such as television, films, out-of-home (OOH), radio, animation, and visual effect (VFX), music, gaming, digital advertising, and print.

The Indian advertising industry is projected to be the second fastest growing advertising market in Asia after China. At present, advertising revenue accounts for around 0.42 per cent of India's gross domestic product. By 2027, Indian media and entertainment industry will reach Rs 3.35 trillion. India ranks 15 in the world in the music industry and is expected to enter the top 10 music markets by 2027.

OUTLOOK

Indian M&E industry is on an impressive growth path. The industry is expected to grow at a much faster rate than the global average rate.

The Government of India has supported M&E industry's growth by taking various initiatives such as digitising the cable distribution sector to attract greater institutional funding, increasing FDI limit from 74 per cent to 100 per cent in cable and DTH satellite platforms, and granting industry status to the film industry for easy access to institutional finance.

Growth is expected in retail advertisement on the back of several players entering the food and beverages segment, E-commerce gaining more popularity in the country, and domestic companies testing out the waters. Rural region is also a potentially profitable target.

FINANCIAL PERFORMANCE

During the financial year no income from the business of the Company, only other income viz. Excess Provision of GST Written Back Rs. 25.60 Lakhs added. Total expenditure of the company is Rs. 14.13 lacs as compared to Rs. 11.75 lacs in the previous year. Profit during the financial year is Rs. 11.48 lacs as compared to loss of Rs. 11.75 lacs in the previous year.

RISK MANAGEMENT

The Board of Directors have adopted a risk management policy for the Company which provides for identification, assessment and control of risks which in the opinion of the board may pose significant loss or threat to the company. The management identifies and controls risks through a defined framework in terms of the aforesaid policy.

HUMAN RESOURCE

The human resource plays a vital role in the growth and success of an organization. The Company has maintained cordial and harmonious relations with employees. The Company has adequate professionals to handle challenging assignments. The Company strives to enhance the technical, work related and general skills of employees through dedicated training programs on a continuous basis.

CAUTIONARY STATEMENT

Some statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations may be 'forward looking' within the meaning of applicable laws and regulations. Actual results may differ from those expressed or implied .

**For and on behalf of Board of Directors
52 Weeks Entertainment Ltd**

**Sd/-
(Shantanu Sheorey)
Whole Time Director
DIN- 00443703**

**Sd/-
(Cyrus Bhot)
Director & CFO
DIN- 00443874**

Date : 14.08.2026

Place: Mumbai

ANNEXURE- B

FORM NO. MR-3

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
M/s 52 Weeks Entertainment Limited
CIN: L93000MH1993PLC072467
TARABAI HALL, 1ST FLOOR,
SHIVPRASAD BUILDING,
97 MARINE DRIVE,
Mumbai - 400002

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s 52 WEEKS ENTERTAINMENT LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31st, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31st, 2026, according to the provisions of:

- a) The Companies Act, 2013 (the Act) and the rules made there under;

- b) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- c) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- d) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- e) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **(Not applicable to the Company during the Audit Period)**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulation, 2014; **(Not applicable to the Company during the Audit Period)**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the Audit Period)**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable to the Company during the Audit Period)** and;
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable to the Company during the Audit Period)**

- f) The followings are the other laws as specifically applicable to the Company:
- a. The Copyright Act, 1957;
 - b. Trade Mark Act, 1999;
 - c. Cinematograph Act, 1952;

I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

I have also examined compliance with the applicable clauses of the following:

1. *The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 (the “LODR”);*
2. *Secretarial Standard issued by The Institute of Company Secretaries of India;*

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above Subject to the following Observation:

1. ***Shareholding of all promoters(s)/promoters is not in dematerialised form;***
2. ***Independent directors of the Company have not clear online self-assessment proficiency test as per the Companies (Appointment and Qualification of Directors) Rules, 2014.***

I further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

- Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that there is scope to improve the systems and processes in the company and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**M/s Suprabhat & Co
Company Secretary in Practice
SuprabhatChakraborty.**

Proprietor

ACS No. – 41030

C.P No. – 15878

UDIN: A041030H001121373

Peer Review Certificate no.:2284/2022

Date :-14.08.2026

Place :- Mumbai

THIS REPORT IS TO BE READ WITH OUR LETTER OF EVEN DATE WHICH IS ANNEXED AS ANNEXURE-A AND FORMS AN INTEGRAL PART OF THIS REPORT.

"Annexure-A"

**To,
The Members,
M/s 52 Weeks Entertainment Limited
CIN: L93000MH1993PLC072467
TARABAI HALL, 1ST FLOOR,
SHIVPRASAD BUILDING,
97 MARINE DRIVE, Mumbai – 400002**

My Report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**M/s Suprabhat & Co
Company Secretary in Practice
Suprabhat Chakraborty.
Proprietor
ACS No. – 41030
C.P No. – 15878**

**Date :- 14.08.2026
Place :- Mumbai**

**UDIN: A041030H001121373
Peer Review Certificate no.:2284/2022**

CERTIFICATE OF NON DISQUALIFICATION OF DIRECTORS

[PURSUANT TO REGULATION 34(3) AND SCHEDULE V PARA C CLAUSE (10)(i) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015]

**To,
The Members,
52 WEEKS ENTERTAINMENT LIMITED
CIN: L93000MH1993PLC072467
Tarabai Hall, 1st Floor,
Shivprasad Building,
97 Marine Drive,
Mumbai, Maharashtra, 400002.**

I have examined the following documents:

- a. Declaration of non-disqualification as required under section 164 of the Companies Act, 2013,
- b. Disclosure of concern of interest as required under section 184 of the Act. (hereinafter referred to as relevant documents) as received from the Directors of 52 Weeks Entertainment Ltd bearing CIN-L93000MH1993PLC072467, having its registered office at Tarabai Hall, 1st Floor, Shivprasad Building, 97 Marine Drive, Mumbai - 400002 (herein after referred to as 'the Company'), and the relevant registers, records, forms, and returns maintained by the Company and made available to me by the Company for the purpose of issuing this certificate in accordance with regulation 34(3) read with schedule V Part C Clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations 2015.

Based on the examination as aforesaid, and such other verification carried out by us as deemed necessary and adequate (including Director Identification Number(DIN) status of the respective directors at the portal www.mca.gov.in in our opinion and best of our belief, information and knowledge and according to the explanations provided by the Company its officers and authorised representatives and written representation made by the respective directors, we hereby certify that none of the Directors on the board of the Company as stated below for the financial year ending on 31st March 2026 have

been debarred or disqualified from being appointed or continuing as the director of the Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority.

Sl. No.	Name of Director	DIN	Date of appointment Company	Date of Cessation
1	Mr. Shantanu Shreedhar Sheorey	00443703	18/06/1993	—
2	Mr. Cyrus Manek Bhot	00443874	19/08/2011	—
3	Ms. Preeti Jayesh Doshi	07741542	20/03/2017	—
4	Mrs. Poojaben Rameshbhai Parekh	11276678	02/09/2025	—
5	Mr. Pankaj Jain	11114458	02/09/2025	—

Ensuring the eligibility for the appointment/ continuity as the director of the board is the responsibility of the management of the Company. My responsibility is to express an opinion based on our verification and representation made by the respective directors.

This Certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

M/s Suprabhat & Co
Company Secretary in Practice
Suprabhat Chakraborty.

Proprietor

ACS No. – 41030

C.P No. – 15878

UDIN: A041030H001121417

Peer Review Certificate no.:2284/2022

Date :- 14.08.2026

Place :- Mumbai

**Annexure C
FORM NO. AOC-2**

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto (Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis - **Nil**
 - (a) Name(s) of the related party and nature of relationship
 - (b) Nature of contracts/arrangements/transactions
 - (c) Duration of the contracts/arrangements/transactions
 - (d) Salient terms of the contracts or arrangements or transactions including the value, if any
 - (e) Justification for entering into such contracts or arrangements or transactions
 - (f) date(s) of approval by the Board
 - (g) Amount paid as advances, if any:
 - (h) Date on which the special resolution was passed in general meeting as required under first proviso to Section 188.

2. Details of material contracts or arrangement or transactions at arm's length basis - **Nil**
 - (a) Name(s) of the related party and nature of relationship: **N.A**
 - (b) Nature of contracts/arrangements/transactions: **N.A**
 - (c) Duration of the contracts/arrangements/transactions : Single Transactions
 - (d) Salient terms of the contracts or arrangements or transactions including the value, if any: **NIL**
 - (e) Date(s) of approval by the Board, if any: **N.A**
 - (f) Amount paid as advances, if any: **NIL**

For and on behalf of Board of Directors

**Sd/-
(Shantanu Sheorey)
Whole Time Director
DIN- 00443703**

**Sd/-
(Cyrus Bhot)
Director & CFO
DIN- 00443874**

Date : 14.08.2026

Place: Mumbai

Annexure - D

Particulars under sub-section (3) (m) of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as under:

A. Conservation of Energy:-

(i) the steps taken or impact on Company ensures that the	Company ensures that the operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved
(ii) the steps taken or impact on Company ensures that the conservation of energy	No alternate source has been adopted
(iii) the capital investment on energy conservation equipments	No specific investment has been made in reduction in energy consumption

B. Technology Absorption: -

(i) the efforts made towards technology absorption	No outside technology is used by
(ii) the benefits derived like product improvement cost reduction, product development or import substitution	NotApplicable
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year);	(a) the details of technology imported: Nil (b) the year of import: NA. (c) whether the technology been fully absorbed: NA (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and : NA
(iv) Expenditure incurred on Research and Development	NotApplicable

C. Foreign exchange earnings and outgo:-

As regards, the functional currency of the Company is Indian Rupee. Currency risk is not Material, as the Company does not have any exposure on foreign currency, please referin Notes to Financial Statements as at March 31, 2026.

For and on behalf of Board of Directors

**Sd/-
(Shantanu Sheorey)
Whole Time Director
DIN- 00443703**

**Sd/-
(Cyrus Bhot)
Director & CFO
DIN- 00443874**

**Date : 14.08.2026
Place: Mumbai**

REPORT ON CORPORATE GOVERNANCE

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, given below is a report on the Corporate Governance in the Company:

1. COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

The Board and top management of the company are fully exercises fairness, transparency, accountability, commitment to ensure that operations of the company are carried out in ethical manner thereby enhancing stakeholders value. The Company further ensures that it will maintain the same traditions and commitment in future. Your company is in compliance with the requirements stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, with regard to Corporate Governance.

2. BOARD OF DIRECTORS

Your company is having an appropriate blend of independent and non-independent directors to maintain the independence of the Board and to separate the Board functions of governance and management.

A) Composition

In compliance with the provisions of the SEBI Listing Regulations, the Company has an optimum combination of executive and non-executive directors with woman Independent director. The company has a Executive Chairman. According to provisions of the SEBI Listing Regulations, if the chairman is executive promoter, at least one half of the board of the company should consist of independent directors.

As on 31 March 2026, the Board of the Company consisted of 5 (five) directors, of whom two are executive, three are non-executive independent director (including one woman independent director). The board does not have any nominee director. The Company is in compliance with the SEBI Listing Regulations pertaining to composition of board of directors

B) No of Meeting of Board and Attendance Record

During financial year 2025-2026, the Board met 5 (Five) times on 28.05.2025, 12.07.2025, 02.09.2025, 13.11.2025 and 11.02.2026. The names and categories of Directors on the Board, their attendance at the Board Meetings held during the year and the number of Directorships and Committee Chairmanships / Memberships held by

them in other companies are given herein below. Other Directorships do not include directorships in Private Limited Companies, Section 8 Companies and Companies incorporated outside India. Chairmanships / Memberships of Board Committees include only Audit Committee and Stakeholders Relationship Committee.

Name of Director	Cagegory	DIN	No. of Directorship(s) in other Public Companies	Attend-ance at Board Meet-ings (out of 5)	Atten-ded Last AGM	Committee positions held in other Companies including 52 Weeks Entertainment Limited	
						Member	Chairman
Shantanu Shreedhar Sheorey	Promoter, Executive	00443703	0	5	Yes	1	0
Cyrus Manek Bhot	Executive Director AND CFO	00443874	0	5	Yes	1	0
Vipin Champawat Shantilal	Non-Executive	06369837	0	3	Yes	3	3
Preeti Jayesh Doshi	Non-Executive	07741542	2*	5	Yes	1	0
Suryakant Kadakane Maruti	Non-Executive	02272617	3	3	Yes	11	7
Pankaj Jain	Non-Executive Independent	11114458	0	3	Yes	2	
Poojaben Rameshbhai Parekh	Non-Executive Independent	11276678	0	3	Yes	2	1

Directorships held by Directors in the aforementioned table do not include Private Limited Companies, Foreign Companies, Section 8 Companies, Alternate Directorships and One Person Companies.

Memberships / Chairmanships of only the Audit Committee and the Stakeholders Relationship Committee of the public limited companies except 52 weeks Entertainment Limited whether listed or not, have been considered. All other companies including private

limited companies, foreign companies and companies under Section 8 of the Companies Act, 2013 have been excluded.

None of the Directors are related to each other.

* Suryakant Kadakane Maruti and Vipin Champawat Shantilal retire from the board on 28.09.2025 due to completion of term as Independent Director.

C) Information supplied to the Board

The Board is presented with relevant information on various matters related to the working of the Company, especially those that require deliberation at the highest level. In addition to items required to be placed before the board for its noting and/or approval information is provided on various significant items also.

D) Inter-se relationships among Directors

There are no inter-se relationships among the directors.

E) Number of shares and convertible instruments held by Non-Executive Directors

None of the Non Executive& Independent Directors hold any shares in the Company. Further, the Company has not issued any convertible instruments hence disclosure in this respect is not applicable.

F) Web link where details of familiarisation programmes imparted to Independent Directors

The Company has conducted familiarisation programmes for the Independent Directors with regards to their role, rights and responsibilities as Independent Directors. The Independent Directors are also regularly briefed on the nature of the Company's businessmodel. The familiarisation programs have been uploaded on the website of the Company at www.52weeksentertainment.com.

G) Confirmation that in the opinion of the board, the independent directors fulfils the conditions specified in these regulations and are independent of the management

It is confirmed that in the opinion of the Board, the Independent Directors fulfil the conditions specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management.

3. AUDIT COMMITTEE:

(I) Terms of reference of Audit Committee

The terms of reference of Audit Committee inter-alia covers all the matters specified under Section 177 of the Companies Act, 2013 and also all the matters listed under Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations. The Audit Committee reviews all the information that is required to be mandatorily reviewed by it under the corporate governance.

(ii) Composition, Meeting and Attendance of Directors at Committee Meeting

The Audit Committee of the company comprises of 3 (Three) Directors and 5 (Five) meetings of the said committee were held on 28.05.2025, 12.07.2025, 02.09.2025, 13.11.2025 and 11.02.2026.during the year. The details pertaining to the members of committee and attendance of members at meeting is furnished below:

Sr. No.	Name of Directors	Catergory	Designation	No. of Meetings Held	No. of Meetings Attended
1.	Mr. Suryakant Kadakane Maruti	Independent Director	Member	5	5
2.	Mr. Vipin Champawat Shantilal	Independent Director	Chairman	5	5
3.	Mr. Cyrus Bhot	Executive Director	Member	5	5
4.	Mr. Pankaj Jain	Independent Director	Chairman w.e.f 02.09.2025	3	3
5.	Mrs. Poojaben Rameshbhai Patel	Independent Director	Member w.e.f 02.09.2025	3	3

The intervening period between two Audit Committee Meetings is well within the maximum time gap of one hundred and twenty days as prescribed under the SEBI (LODR) Regulations. The necessary quorum was present for all the meetings.

4. NOMINATION AND REMUNERATION COMMITTEE

I. Terms of reference of Nomination and Remuneration Committee

The Nomination and Remuneration Committee has been constituted in compliance with Section 178 of Companies Act, 2013 and Regulation 19 of the SEBI Listing Regulations. The terms of reference of nomination and remuneration committee are in conformity with the powers as stipulated in Regulation 19 read with Schedule II Part D of the SEBI (LODR) Regulations, 2015 and Section 178 of the Companies Act, 2013 and includes all such matters as may be directed by the board from time to time.

ii. Composition, Meeting and Attendance of Directors at Committee Meeting

The Nomination and Remuneration Committee of the Company comprises of 3(Three) Directors of all whom are Non- Executive Independent Directors. During the year One (1) meeting of the said committee were held on 12.09.2025. The details pertaining to the members of committee and attendance record of members at meeting is furnished below:

Sr. No.	Name of Directors	Catergory	Designation	No. of Meetings Held	No. of Meetings Attended
1.	Mr. Suryakant Kadakane Maruti	Independent Director	Member	1	1
2.	Mr. Vipin Champawat Shantilal	Independent Director	Chairman	1	1
3.	Mr. Cyrus Bhot	Executive Director	Member	1	1
4.	Mr. Pankaj Jain	Independent Director	Chairman w.e.f 02.09.2025	1	1

5.	Mrs. Poojaben Rameshbhai Patel	Independent Director	Member w.e.f 02.09.2025	1	1
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* Suryakant Kadakane Maruti and Vipin Champawat Shantilal retire from the board on 28.09.2025 due to completion of term as Independent Director.

Remuneration policy for Executive and Non Executive and Independent Directors are as follows:

Executive Directors:

The remuneration if payable to executive directors shall be paid in consultation with the Nomination & Remuneration Committee who decides the remuneration structure for Executive Directors by considering the financial position of the company, qualification, experience of the directors, trend in the industry, past performance, past remuneration and limits prescribed for remuneration of Executive Directors i.e 10 % of net profit of the company calculated in the manner prescribed under the Companies Act, 2013 and subject to necessary approvals thereunder. The Nomination & Remuneration Committee ensures that remuneration, if any; payable to executive directors does not exceeds the prescribed limits.

Non Executive and Independent Directors:

The Non-Executive and Independent Directors of the Company may be paid remuneration periodically or may be paid commission within the overall limit of 1% of the Net Profit of the Company calculated in the manner prescribed under the Companies Act, 2013 and subject to necessary approvals there under. In addition to commission if any, Non-Executive Directors are paid sitting fees and actual reimbursement of expenses incurred for attending each meeting of the Board and Committees.

Remuneration paid to the Directors and KPM for the year ended on 31st March, 2026 is as follows:

Sr No.	Name of Directors	Sitting Fees	Salary and Perquisites	Commission	No. of Shares Held
1	Shantanu Shreedhar Sheorey NIL	NIL	NIL	3231300	
2	Cyrus ManekBhot	NIL	NIL	NIL	NIL

3	Vipin Champawat Shantilal	12,000	NIL	NIL	NIL
4	Preeti Jayesh Doshi	8,000	NIL	NIL	NIL
5	Suryakant Kadakane Maruti	12,000	NIL	NIL	NIL
6	Nisarg Shah	NIL	2,16,000	NIL	NIL

5. STAKEHOLDER RELATIONSHIP COMMITTEE

(j) Terms of Reference of the Committee

The terms of reference of stakeholder's relationship committee are in conformity with the powers as stipulated in Regulation 20 read with Schedule II Part D of the SEBI (LODR) Regulations and Section 178 of the Companies Act, 2013 and includes all such matters as may be directed by the board from time to time.

(ii) Composition, Meeting and Attendance of Directors at Committee Meeting

The Stakeholders Relationship Committee of the Company comprises of 3 (Three) Directors. During the year 1 (One) meetings of the said committee were held on 28.05.2025. The details pertaining to the members of committee and attendance record of members at meeting is furnished below

Sr. No.	Name of Directors	Catergory	Designation	No. of Meetings Held	No. of Meetings Attended
1.	Mr. Suryakant Kadakane Maruti	Independent Director	Member	1	1
2.	Mr. Vipin Champawat Shantilal	Independent Director	Chairman	1	1
3.	Mr. Cyrus Bhot	Executive Director	Member	1	1
4.	Mr. Pankaj Jain	Independent Director	Chairman w.e.f 02.09.2025	0	0

5.	Mrs. Poojaben Rameshbhai Patel	Independent Director	Member w.e.f 02.09.2025	0	0
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* Suryakant Kadakane Maruti and Vipin Champawat Shantilal retire from the board on 28.09.2025 due to completion of term as Independent Director.

(iii) Name and Designation of Compliance Officer

Mr. Nisarg Amish Kumar Shah acts as Company Secretary and Compliance Officer of the Company as on 31st March, 2026.

(iv) Status of Investors Complaints

There are no pending investors complaints as on 31st March, 2026.

6. DISCLOSURES

(I) Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large

During the year under review, besides the transactions reported elsewhere in the Annual Report, there were no materially significant transactions or arrangements entered into between the Company and the promoters, directors and management that may have potential conflict with the interest of the Company at large.

(ii) Disclosures on Compliance of Law

There have been no instances of non-compliance on any matter with the rules and regulations prescribed by the Stock Exchanges, Securities and Exchange Board of India or any other statutory authority relating to the capital market during the last three years.

(iii) Vigil Mechanism / Whistle Blower Policy

There is a Whistle Blower Policy in the Company and no personnel have been denied access to the Chairman of the Audit Committee. The policy provides for adequate safeguards against victimization of persons who use vigil mechanism.

The Whistle Blower Policy is posted on the website of the Company <https://www.52weeksentertainment.com/miscellaneous.html>.

(iv) Code for Prevention of Insider Trading Practices

The Company has also adopted a code of conduct for prevention of insider trading. All the Directors, senior management employees and other employees who have access to the unpublished price sensitive information of the Company are governed by this code. During the year under Report, there has been due compliance with the said code of conduct for prevention of insider trading. The said code is posted on the website of the Company at <https://www.52weeksentertainment.com/miscellaneous.html>.

(v) Details of compliance with mandatory requirements and adoption of discretionary requirements

All mandatory requirements have been complied with and the company has not adopted any discretionary requirements.

(vi) Policy for determining 'material' subsidiaries

The Company has adopted Policy for determining 'material' subsidiaries and the same is posted on the Company's website at <https://www.52weeksentertainment.com/miscellaneous.html>

(vii) Code of Conduct

The Board has laid down a code of conduct for board members and senior management personnel of the Company. The code incorporates the duties of independent directors as laid down in the Companies Act, 2013. The said code of conduct is posted on Company's website <https://www.52weeksentertainment.com/miscellaneous.html>. The Board members and senior management personnel have affirmed compliance with the said code of conduct. A declaration in this regard signed by the Whole Time Director is given at the end of the Corporate Governance Report.

(viii) Familiarisation program for Independent Directors

The Company has conducted familiarisation programmes for the Independent Directors with regards to their role, rights and responsibilities as Independent Directors. The Independent Directors are also regularly briefed on the nature of the Company's business model. The familiarisation programs have been uploaded on the website of the Company at <https://www.52weeksentertainment.com/miscellaneous.html>.

7. GENERAL BODY MEETINGS

The location, date and time of the Annual General Meetings held during last 3 years along with Special Resolution(s) passed at these meetings are as under:

Financial Year Ended	Date and Time	Venue	Special Resolution Passed
31st March, 2025	29th September, 2025 at 11.00 a.m	Video Conference / Other Audio Visual means	Mrs. Poojaben Rameshbhai Parekh (DIN: 11276678) appointed as Director - Independent (Non-Executive) of the company for 5 years 2. Mr. Pankaj Jain (DIN: 11114458) appointed as a Director - Independent (Non-Executive) of the company for 5 years
31st March, 2024	27th September, 2024 at 11.30 a.m.	Video Conference / Other Audio Visual means	NA
31 st March,2023	15th September, 2023 at 12.30 p.m.	Video Conference / Other Audio Visual means	NA

8. POSTAL BALLOT

No special resolution was passed during the year 2025-26 by way of postal ballot.

9. MEANS OF COMMUNICATION

The results of the Company are submitted to the stock exchanges where the shares of the Company are listed and published in the Newspapers such as Financial Express (English) and in Pratahkal (Marathi) after the approval of the Board. The results are also posted on the company's website. Whenever the company issues any press release, it is immediately sent to the Stock Exchanges as well as posted on the company's website.

10. GENERAL SHAREHOLDERS INFORMATION**(i) Date, Time and Venue of Shareholder's Meeting:****33rd Annual General Meeting:**

Date:	24th September, 2026
Time:	03.00 p.m.
Deemed Venue :	Video Conference / Other Audio Visual means
Financial Year	2025-26
Date of Book Closure	18th September, 2026 Friday to 24th September, 2026 Thursday (both days inclusive)
Dividend Payments Date	NIL
Corporate Identification No.	L93000MH1993PLC072467

(ii) Name and address of Stock Exchange on which the Company is Listed :

BSE Limited (BSE)
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

The Company has paid Listing Fees for F.Y 2025-26 to Stock Exchange where its securities is listed.

Stock Code : 531925
ISIN Equity- INE545N01019

Name and address of Registrar & Share Transfer Agent :

MUFG Intime India Pvt Ltd
C101, 247 Park, LBS Road,
Vikhroli (West), Mumbai - 400083.
Tel Nos: (022) 49186000
Fax No : (022) 49186060
Email :- mumbai@in.mpms.mufig.com
Web:- www.in.mpms.mufig.com

(iii) Stock Market Data Relating to Equity Shares

Month	Open	High Price	Low Price	Close Price	No. of Shares
25-Apr	1.56	1.79	1.37	1.69	141077
25-May	1.7	1.7	1.25	1.5	127528
25-Jun	1.8	1.8	1.51	1.57	324687
25-Jul	1.7	1.83	1.5	1.55	233733
25-Aug	1.55	1.72	1.31	1.5	265219
25-Sep	1.5	1.54	1.36	1.5	231877
25-Oct	1.5	1.5	1.29	1.49	74913
25-Nov	1.27	1.5	1.16	1.18	379998
25-Dec	1.28	1.44	1.17	1.27	265201
26-Jan	1.27	1.46	1.16	1.42	149165
26-Feb	1.42	1.68	1.22	1.4	219988
26-Mar	1.35	1.35	1.16	1.18	91039

6. Share Transfer System

All share transfer request and request for transmission / transposition etc. subject to correctness and completion of all documents would normally be registered and returned within fifteen days from the date of receipt by M/s. MUFG Intime India Pvt Ltd, the Registrars and Share Transfer Agents. The Company obtains from a Company Secretary in Practice half yearly certificate of compliance with the share transfer formalities as required under regulation 40(9) of the SEBI (LODR) Regulation, 2015 and files a copy of the certificate with the Stock Exchange where the shares of the company is listed.

7. Distribution of Shareholding as on 31st March, 2026

No. of. Equity Shares	Equity			
	Shareholders		No.of .Shares	
	Number	% of Holding	Number	% of Issued Capital
1-500	6595	77.4425	670007	1.92
501-1000	661	7.7619	562328	1.61
001-2000	406	4.7675	621189	1.78
2001-3000	182	2.1372	467367	1.34
3001-4000	81	0.9512	294738	0.85
4001-5000	95	1.1155	459833	1.32
5001-10000	175	2.0550	1362865	3.91
10001 –*****	321	3.7694	30441673	87.28
Total:	8516	100.0000	34880000	100.00

8 Dematerialization of Shares & Liquidity

The Company's Equity is compulsorily traded in electronic (dematerialized) form on BSE. Under the Depository system, the ISIN allotted to Company's Equity Shares is INE545N01019.

Particulars	No. of Shares	Percentage
NSDL	10921930	31.31
CDSL	18621880	53.39
Physical	5336190	15.30
Total	34880000	100

As at March 31 2026, 84.70% of the Equity Share Capital are held in electronic form

9. Outstanding Convertible Securities

The Company has not issued any Convertible Securities in the past and hence as on March 31, 2026, the Company does not have any outstanding convertible Securities.

10. Commodity price risk or foreign exchange risk and hedging activities

The Company is not materially exposed to commodity price risk. The company also does not carry out any commodity hedging activities.

11. Address for Investor Correspondence :

The Company Secretary & Compliance Officer

Nisarg Shah

52 Weeks Entertainment Limited

Tarabai Hall, 1st Floor, Shivprasad Building,
97, Marine Drive, Mumbai - 400002.

Email : 52weeksentltd@gmail.com

Tel No: 022-2284212

CODE OF CONDUCT DECLARATION

DECLARATION UNDER REGULATION 26 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To,
The Members of
52 Weeks Entertainment Limited**

In terms of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct is made applicable, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the year ended March 31, 2026.

For 52 Weeks Entertainment Limited.

**Sd/-
CYRUS BHOT
DIRECTOR & CFO
DIN: 00443874**

**Place: Mumbai
Date: 29.05.2026**

CEO/CFO CERTIFICATE

**To,
The Board of Directors of
52 Weeks Entertainment Limited**

- A. We have reviewed Financial Statements and the cash flow statement for the Financial Year ended March 31, 2026 and to the best of our knowledge and belief :
- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading ;
 - ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent or illegal or violative of the Company's code of conduct
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. A. We have indicated to the Auditors and the Audit Committee :
- I. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period;
 - ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - iii. We have not noticed any significant fraud particularly those involving the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

**Date : 29.05.2026
Place : Mumbai**

For and on behalf of Board of Directors	
Sd/-	Sd/-
Shantanu Sheorey	Cyrus Bhot
Whole Time Director	Director & CFO
DIN: 00443703	DIN: 00443874

CERTIFICATE ON CORPORATE GOVERNANCE

**To,
The Members
52 Weeks Entertainment Limited**

1. I, Suprabhat Chakraborty, the Secretarial Auditors of **52 Weeks Entertainment Limited** ("the Company"), have examined the compliance of conditions of Corporate Governance by the Company, for the year ended on March 31, 2026, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").
2. The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to procedures and implementation thereof, adopted by the company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the company.
3. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI Listing Regulations during the year ended March 31, 2026, except of the non compliances mentioned in Secretarial Audit Report.
4. I further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**Sd/-
Suprabhat Chakraborty
Company Secretary in Practice
ACS No. – 41030
C.P No. – 15878
UDIN: A041030H001121439
Peer Review Certificate no.:2284/2022**

**Date :- 14.08.2026
Place :- Mumbai**

INDEPENDENT AUDITOR'S REPORT

To the Members of
52 WEEKS ENTERTAINMENT LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of 52 WEEKS ENTERTAINMENT LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, the statement of Profit and Loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, changes in equity and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Auditor's Response

Our audit procedures included understanding and evaluating processes and controls designed and implemented by the management for assessment of said transaction and testing their operating effectiveness; obtaining the list of documents and communications, inspecting the supporting evidence, the prevailing market valuation as per the Valuation reports submitted to us and critically assessing management's evaluation through discussions with management on the said transaction.

In light of the above, we did not identify any material exceptions as a result of above procedures.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's Report, Management Discussion and Analysis and Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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

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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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 financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure B**”.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (a) and (b) contain any material misstatement.
- v. During the year, the Company has not declared any dividend.
- vi. Based on our examination in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 issued by the Institute of Chartered Accountants of India, which included test checks, the Company has not used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software's.

- a. Further, during the course of our audit we were unable to check any instance of the audit trail feature being tampered with since there was no Audit Trail maintained. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- b. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.”

**for B. M. Gattani & Co.
Chartered Accountants
ICAI FRN:113536W**

**Balmukund N Gattani
Proprietor
Membership No. 047066**

**Place: Mumbai
Date: 29-05-2026**

UDIN:26047066GMAOXQ7511

ANNEXURE “A” TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **52 WEEKS ENTERTAINMENT LIMITED** of even date)

Report on the Companies (Auditor's Report) Order, 2020, issued in terms of Section 143(11) of the Companies Act, 2013 (“the Act”) of 52 Weeks Entertainment Limited (“the Company”)

- (I) In respect of the Company's fixed assets:
- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 - (B) The Company does not have any intangible assets and hence reporting under Clause 3(i)(a) of the Order is not Applicable.
 - b) The Property, Plant and Equipment were physically verified by the management in accordance with a regular programme of verification at reasonable intervals. According to information and explanation given to us, no such material discrepancies were noticed on such verification.
 - c) The Company does not own any Immovable property. Accordingly, Clause 3(i)(c) of the order is not applicable to the Company.
 - d) The Company does not make any revaluation of Property, Plant and Equipment during the year. Accordingly, Clause 3(i)(d) of the Order is not applicable to the Company.
 - e) No proceeding has been initiated or pending against Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, Accordingly, Clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) a) As explained to us, the nature of the inventories of the Company is such that it cannot be physically verified. Accordingly, the provisions of the Clause 3(ii)(a) of the Order are not applicable to the Company and hence not commented upon.
- b) During the period no working capital limits had been sanctioned to the Company in excess of 5 crore rupees, in aggregate, from Bank and Financial institutions on the basis of security of current assets. Accordingly, the provisions of the Clause 3(ii)(b) of the Order are not applicable to the Company and hence not commented upon.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence, clause (iii) of paragraph 3 of the Order is not applicable to the Company.

- (iv) In our opinion and according to information and explanations given to us, the Company has not advanced loans to Directors/Company in which the director is interested to which the provisions of Section 185 of the Companies Act, 2013 apply and hence not commented upon.

Also, in our opinion and according to the information and explanation given to us, the Company has not made investment and given guarantee/provided security which falls under the purview of section 186 of the Companies Act, 2013 and hence not commented upon.

- (v) According to the information and explanations given to us, the Company has not accepted deposits during the year and does not have any unclaimed deposits as at 31st March, 2026 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- (vi) As per the information and explanation given to us, the maintenance of cost records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable to the Company and hence not commented upon.
- (vii) a) The Company has generally been regular in depositing undisputed statutory dues including Income-tax, Goods & Service Tax, cess and any other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Taxes and cess and any other material statutory dues in arrears, as at March 31, 2026 for a period of more than six months from the date they became payable, except the following:

Name of the Statute	Nature of Dues	Amount (Rs. in Lakh)	Period to which Demand relates	Date of Demand	Date of Payment
Central Goods and Services Tax Act, 2017	Output Central Goods and Services Tax	21.60	F.Y.2019-20	20/04/2019	Unpaid till Date
State Goods and Services Tax Act, 2017	Output State Goods and Services Tax	21.60	F.Y.2019-20	20/04/2019	Unpaid till Date
Central Goods and Services Tax Act, 2017	Interest on Output Central Goods and Services Tax	3.44	From F.Y.2019-20	Various Dates	Unpaid till Date
State Goods and Services Tax Act, 2017	Interest on Output State Goods and Services Tax	3.44	From F.Y.2019-20	Various Dates	Unpaid till Date

Central Goods and Services Tax Act, 2017	Late Fees on Output State Goods and Services Tax	0.53	From F.Y.2019-20	Various Dates	Unpaid till Date
Central Goods and Services Tax Act, 2017	Late Fees on Output State Goods and Services Tax	0.53	From F.Y.2019-20	Various Dates	Unpaid till Date
Income Tax Act, 1961	Outstanding Demand u/s 147	10.69	A.Y.2021-22	30/03.2025	
Income Tax Act, 1961	Outstanding Demand u/s 154	0.0131	A.Y. 2020-21	01/05/2026	Unpaid till Date

NOTE: The above Outstanding dues relating to GST (Principal amount, Interest & Late Fees) are computed & included for the dues outstanding for more than 6 months from the date they became payable. However, GSTR 1 & 3B - were not filed from March 2019 to March 2023 and the Outstanding GST Liability is unpaid as on 31st March, 2026. GST Registration has been cancelled in FY 2022-23.

- b) Details of dues of Income Tax, Sales Tax, Service Tax, Excise Duty and Value added Tax which have not been deposited as at 31st March, 2026 on account of dispute are given below:

Name of the Statute	Nature of dues under section	Amount (Rs. in Lakh)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	34.56	A.Y.2018-19	CIT (A)
Income Tax Act, 1961	Income Tax	13.53	A.Y.2017-18	CIT (A)
Income Tax Act, 1961	Income Tax	0.48	A.Y.2016-17	CIT (A)
Income Tax Act, 1961	Income Tax	9.64	A.Y.2015-16	CIT (A)
Income Tax Act, 1961	Income Tax	53.45	A.Y.2021-22	CIT (A)

**The Statutory Dues disclosed for the respective period excludes any interest charges applicable to the same*

- (viii) No transactions have been recorded in the books of account which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), Accordingly, clause 3(viii) of the Order is not applicable to the Company
- (ix) a) According to the information and explanations given to us, the Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (ix)(a) of the Order is not applicable to the Company.
- b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c) During the year no Term Loans were taken. Accordingly reporting under clause 3 (ix)(c) of the Order is not applicable to the Company and hence not commented upon.
- d) On an overall examination of the financial statements of the Company, no funds were raised on short term basis have been utilized for long term purpose. Accordingly reporting under clause 3 (ix)(d) of the Order is not applicable to the Company.
- e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company and hence not commented upon.
- f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) a) According to the information and explanations given to us, the Company has not raised any money by way of Initial Public Offer or Further Public Offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable to the Company and hence, not commented upon.
- b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3(x)(b) of the Order is not applicable to the Company and hence, not commented upon.
- (xi) a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the year.

- b) Since, no material fraud by the Company or on the Company has been noticed or reported during the year, therefore, no reporting under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
 - c) According to the information and explanations given to us, the Company has not received any whistle-blower complaints, hence, the provisions of the clause 3(xi)(c) of the Order are not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Consequently, provisions of clause 3(xii) of the Order are not applicable to the Company and hence, not commented upon.
- (xiii) In our opinion and according to the information and explanations given to us, transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details of related party transactions have been disclosed in the Financial Statements, as required by the applicable Indian Accounting Standards.
- (xiv) a) According to the information and explanations given to us, the Company has an appropriate Internal Audit System commensurate with the size and nature of its business;
- b) The reports of the Internal Auditors of the Company were considered by the Statutory Auditor.
- (xv) According to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) a) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable to the Company and hence, not commented upon.
- b) The company has not conducted any Non-Banking Financial activities during the reporting year and hence, the provisions of the clause 3 (xvi)(b) of the Order is not applicable to the Company.
- c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, provisions of clause 3(xvi)(c) of the Order is not applicable to the Company and hence, not commented upon.

- d) Since the company is not a Core Investment Company (CIC), the provisions of clause 3(xvi)(d) of the Order is not applicable to the Company and hence, not commented upon.
- (xvii) The Company has not incurred cash losses of during the year. In the immediately preceding financial year company had incurred cash loss of Rs. 11.59 Lakhs.
- (xviii) There has been no resignation of the Statutory Auditors during the year; hence the provisions of clause 3(xviii) of the Order are not applicable to the Company.
- (xix) On the basis of the Financial Ratios, Ageing, Expected dates of realization of Financial Assets and Payment of Financial Liabilities, Other information accompanying the Financial Statements, the Auditor's Knowledge of the Board of Directors and Management Plans, we are of the opinion that no material uncertainty exists as on the date of the Audit Report that Company is capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date.
- (xx) Since, the provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013 are not applicable to the Company; there is no reporting requirement under clause 3(xx) of the Order
- (xxi) Since, there are no Group Companies, there is no requirement for preparing Consolidated Financial Statements and reports thereon. Accordingly, the provisions of clause 3(xxi) of the Order are not applicable to the Company and hence not commented upon.

for B.M. Gattani & Co.
Chartered Accountants
ICAI FRN:113536W

Balmukund N Gattani
Proprietor
Membership No. 047066

Place : Mumbai
Date : 29-05-2026

UDIN: 26047066GMAOXQ7511

ANNEXURE "B"**TO THE INDEPENDENT AUDITOR'S REPORT**

(Referred to in paragraph 2(f) under Report on Other Legal and Regulatory Requirements section of our report to the members of 52 WEEKS ENTERTAINMENT LIMITED of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of 52 WEEKS ENTERTAINMENT LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Financial Internal Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

for B.M. Gattani & Co.
Chartered Accountants
ICAI FRN:113536W

Balmukund N Gattani
Proprietor
Membership No. 047066

Place :Mumbai
Date :29-05-2026

UDIN: 26047066GMAOXQ7511

BALANCE SHEET AS AT 31 MARCH 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment	2	0.00	0.00
Other non-current assets	3	53.89	53.89
Current assets			
Inventories	4	16.00	16.00
Financial Assets			
i. Trade receivables	5	-	-
ii. Cash and cash equivalents	6	1.53	0.53
iii. Loans	7	867.67	867.67
Other current assets	8	1,050.45	1,050.91
TOTAL ASSETS		1,989.53	1,989.00
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	9	3,488.00	3,488.00
Other Equity	10	(1,895.99)	(1,907.47)
Liabilities			
Non-current liabilities			
Long Term Borrowings	11	212.04	212.04
Current liabilities			
Financial Liabilities			
i. Trade Payables	12	1.77	1.60
ii. Borrowings	13	175.57	161.20
Other current liabilities	12	8.14	33.63
TOTAL EQUITY AND LIABILITIES		1,989.53	1,989.00

See accompanying notes forming Part of Financial Statement 1 to 46

for B.M. Gattani & Co.Chartered Accountants
ICAI FRN : 113536W**Balmukund N Gattani**Proprietor
Membership No. 047066
UDIN: 26047066GMAOXQ7511

Date : 29/05/2026

Place : Mumbai

On Behalf of the Board

For 52 Weeks Entertainment Limited
(CIN : L93000MH1993PLC072467)**(Cyrus Bhot)**Director & CFO
DIN: 00443874**(Shantanu Sheorey)**Whole time Director
DIN: 00443703**Nisarg Shah**

Company Secretary

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I Revenue From Operations	15	-	-
II Other Income	16	25.60	-
III Total Income (I+II)		25.60	-
IV EXPENSES			
Cost of production including theoretical rights 17	-	-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of Movies & Theoretical rights	18	-	-
Employee benefits expense	19	2.16	1.92
Finance costs	20	1.02	0.16
Depreciation and amortization expense		-	-
Other expenses	21	10.94	9.66
Total expenses (IV)		14.13	11.75
V Profit/(loss) before exceptional items and tax (III- IV)		11.48	(11.75)
VI Exceptional Items		-	-
VII Profit/(loss) before tax (V-VI)		11.48	(11.75)
VIII Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Excess/Short provision of tax		-	-
(4) MAT Credit Written off		-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)		11.48	(11.75)
X Profit/(loss) from discontinued operations		-	-
XI Tax expense of discontinued operations		-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII Profit/(loss) for the period (IX+XII)		11.48	(11.75)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
XIV Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		11.48	(11.75)
XVI Earnings per equity share (for continuing operation):			
(1) Basic		0.03	(0.03)
(2) Diluted		0.03	(0.03)
XVII Earnings per equity share (for discontinued operation):			
(1) Basic		-	-
(2) Diluted		-	-
XVIII Earnings per equity share (for discontinued & continuing operations)	22		
(1) Basic		0.03	(0.03)
(2) Diluted		0.03	(0.03)

for B.M. Gattani & Co.Chartered Accountants
ICAI FRN : 113536W**Balmukund N Gattani**Proprietor
Membership No. 047066
UDIN: 26047066GMAOXQ7511

Date : 29/05/2026

Place : Mumbai

On Behalf of the Board

For 52 Weeks Entertainment Limited
(CIN : L93000MH1993PLC072467)**(Cyrus Bhot)**Director & CFO
DIN: 00443874**(Shantanu Sheorey)**Whole time Director
DIN: 00443703**Nisarg Shah**

Company Secretary

CASH FLOW STATEMENT FOR THE YEAR ENDED AS AT 31ST MARCH 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
Cash flows from Operating Activities			
Net Profit before Tax		11.48	(11.75)
Adjusted For :			
Finance costs		1.02	0.16
Operating profit / (Loss) before working capital changes		12.50	(11.58)
Changes in Working Capital:			
(Increase)/Decrease in Trade Receivables		-	-
(Increase)/Decrease in Other Non-Current Assets		-	-
(Increase)/Decrease in Other Current Asset		0.47	-
(Increase)/Decrease in Loans		-	-
Increase/(Decrease) in Trade Payables		0.17	0.30
Increase/(Decrease) in Other current liabilities		(25.48)	(0.88)
Cash Generated from /(used in) Operation		(12.35)	(12.16)
Tax paid (net of refunds)			
Net cash flow from operating activities	A	(12.35)	(12.16)
Cash flows from Investing Activities			
Net cash flow from / (used in) investing activities	B	-	-

CASH FLOW STATEMENT FOR THE YEAR ENDED AS AT 31ST MARCH 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
Cash flows from Financing Activities			
Increase in short-term Borrowings		14.37	11.60
Increase in Borrowings		-	-
Repayment from short-term borrowings		-	-
Finance cost		(1.02)	(0.16)
Net cash flow from / (used in)			
Financing activities	(C)	13.35	11.43
Net increase / (decrease) in			
Cash and Cash Equivalents	(A+B+C)	1.00	(0.73)
Cash and cash equivalents as at the beginning of the year		0.53	1.26
Cash and cash equivalents as at end of the year		1.53	0.53

See accompanying notes forming part of the financial statements

Note :

- a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (INDAS-7) - Statement of Cash Flow
- b) There are no non-cash item transactions noted during the year except as stated above.

for B.M. Gattani & Co.

Chartered Accountants
ICAI FRN : 113536W

Balmukund N Gattani

Proprietor
Membership No. 047066
UDIN: 26047066GMAOXQ7511

Date : 29/05/2026

Place : Mumbai

On Behalf of the Board

For 52 Weeks Entertainment Limited
(CIN : L93000MH1993PLC072467)

(Cyrus Bhot)

Director & CFO
DIN: 00443874

(Shantanu Sheorey)

Whole time Director
DIN: 00443703

Nisarg Shah

Company Secretary

1. NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026.

1.1. Company Overview:

52 Weeks Entertainment Limited (the 'Company') is a company limited by share, incorporated and domiciled in India with its registered office located at Tarabai Hall, 1st floor, Shivprasad Building 97, Marine Drive, Mumbai City Maharashtra, Mumbai – 400002, India.

The Company is engaged in the business of Film & TV Serial Productions.

1.2. Basis of Preparation & Measurement of Financial Statements

These financial statements have been prepared in accordance with Indian Accounting standards (hereinafter referred to as the 'Ind AS') notified by the Ministry of Corporate Affairs under section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and the relevant provisions of the Act.

Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31 March, 2026, the Statement of Profit and Loss for the year ended 31 March 2026, the Statement of Cash Flows for the year ended 31 March 2026 and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as 'financial statements').

The financial statements have been prepared on an accrual system, based on the principle of going concern and under the historical cost convention, unless otherwise stated.

The Financial Statements have been presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest lakh, unless otherwise stated.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.3. Critical Accounting Estimates And Judgements

The preparation of Financial Statements in conformity with Ind AS requires management to make certain judgments, estimates and assumptions which affects the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual results may differ from these estimates.

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

Information about areas involving a higher degree of judgment or complexity or critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities are included in the following notes:

- (a) Estimation of useful life - Note on Property, Plant and Equipment
- (b) Recognition of deferred tax assets - Note on Deferred Tax

1.4. Significant Accounting Policies:

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all years presented, unless otherwise stated. The presentation of financial statements requires the use of certain accounting estimates. The areas where significant judgments and estimates have been made in preparing the financial statements and their effects are disclosed.

A. Property Plant & Equipment:

(a) Initial Measurement & Recognition

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of an item of Property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the assets to its working condition for its intended use with any trade discounts or rebates being deducted in arriving at purchase price.

Cost of the assets also includes interest on borrowings attributable to acquisition, if any, of qualifying fixed assets incurred up to the date the asset is ready for its intended use.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of Property, plant and equipment.

Cost of Property, plant and equipment not ready for intended use as on the balance sheet date, is disclosed as capital work in progress. Advances given towards acquisition of property, plant and equipment outstanding at each balance sheet date are disclosed as Capital Advances under Other non-current Assets.

Any gain or loss on disposal of an item of property plant and equipment is recognised in statement of profit and loss.

(b) Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

(c) Depreciation:

Depreciation is provided based on estimated useful life prescribed under Schedule II to the Companies Act, 2013 on Written Down Value Method. Depreciation on assets added/disposed off during the year is provided on pro-rata basis from the date of addition or up to the date of disposal, as applicable.

The residual values, useful lives and method of depreciation of property, plant and equipment is reviewed at each financial year end and adjusted prospectively, if appropriate.

Accordingly, in the current Financial year 2025-26, the carrying value of the PPE has reached the scrap value as decided by the Management

judgement (i.e.: 5%), no Depreciation is provided for the assets held by the Company during the entire Financial year.

B. Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is computed on a weighted average basis. Cost of finished goods and work-in-progress include all costs of purchases, conversion costs and other costs incurred in bringing the inventories to their present location and condition. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale

C. Cash and Cash Equivalents

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

D. Financial Instruments:

(A) Financial Assets

Recognition and measurement

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument. On initial recognition, a financial asset is recognised at fair value, in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction costs are attributed to the acquisition value of the financial asset.

Financial assets are subsequently classified as measured at

- amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

- (a) **Measured at amortised cost:** Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortised cost using the effective interest rate ('EIR') method less impairment, if any. The amortisation of EIR and loss arising from impairment, if any, is recognised in the Statement of Profit and Loss.
- (b) **Measured at fair value through other comprehensive income:** Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On de-recognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'other income' in the Statement of Profit and Loss.
- (c) **Measured at fair value through profit or loss:** A financial asset not classified as either amortised cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognised as 'other income' in the Statement of Profit and Loss.

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Company changes its business model for managing financial assets.

Trade Receivables and Loans:

Trade receivables and loans are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company is recognised at the proceeds received, net of direct issue costs.

All investments in equity instruments classified under financial assets are subsequently measured at fair value. Equity instruments which are held for trading are measured at FVTPL. For all other equity instruments, the Company may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. Fair value changes on an equity instrument shall be recognised as 'other income' in the Statement of Profit and Loss unless the Company has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognised in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.

De-recognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

Impairment of Financial Assets

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Company recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Company's trade

receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall. The impairment losses and reversals are recognised in Statement of Profit and Loss, if any.

(B) Financial Liabilities:

Initial recognition and measurement

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.

Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss is measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

De-recognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

E. Provisions and Contingent Liabilities

Provisions are recognised when the Company:

- (a) has a present obligation (legal or constructive) as a result of a past event,
- (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and
- (c) a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. If the effect of the time value of money is material, provisions are discounted to reflect its present value using a current pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

F. Revenue Recognition

Revenue is recognized, net of sales related taxes, when persuasive evidence of an arrangement exists, the fees are fixed or determinable, the product is delivered or services have been rendered and collectability is reasonably assured.

The Company considers the terms of each arrangement to determine the appropriate accounting treatment. Theatrical-Contracted minimum guarantees are recognized on the theatrical release date. The Company's share of box office receipts in excess of the minimum guarantee is recognized at the point they are notified to the Company.

Revenue from operations includes sale of goods and services measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and excluding taxes or duties collected on behalf of the government. In respect of films produced / co-produced / acquired, revenue is recognised in accordance with the terms and conditions of the agreements on or after the first theatrical release of the films.

G. Other Income

Interest income is recognised/ accounted on accrual basis.

Dividend Income on investments is recognised for when the right to receive the dividend is established.

Interest on Investments is recognised on a time proportion basis taking into account the amounts invested and the rate of interest.

H. Employee benefits/ Retirement Benefits:

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

SHORT-TERM OBLIGATION:

Short-term employee benefits like salaries, wages, bonus and welfare expenses payable wholly within twelve months of rendering the services are accrued in the year in which the associated services are rendered by the employees and are measured at the amounts expected to be paid when the liabilities are settled.

LONG-TERM OBLIGATION

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

DEFINED CONTRIBUTION PLANS

Contributions to defined contribution schemes such as employee's state insurance, labour welfare fund, superannuation scheme, employee pension scheme etc. are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of certain employees, is made to a government administered fund and charged as an expense to the Statement of Profit and Loss. The above benefits are classified as Defined Contribution Schemes as the Company has no further defined obligations beyond the monthly contributions.

I. Impairment Of Non-Financial Assets:

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that a non-financial asset maybe impaired. If any indication of impairment exists, an estimate of the recoverable amount of the individual asset/cash generating unit is made. Asset/cash generating unit whose carrying value exceeds their recoverable amount are written down to the recoverable amount by recognising the impairment loss as an expense in the Statement of Profit and Loss. Recoverable amount is higher of an asset's or cash generating unit's fair value less cost of disposal and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset or cash generating unit and from its disposal at the end of its useful life.

Assessment is also done at each Balance Sheet date as to whether there is any indication that an impairment loss recognised for an asset in prior accounting periods may no longer exist or may have decreased. An impairment loss recognised for goodwill is not reversed in subsequent periods.

J. Taxation:

Income tax expense for the year comprises of current tax and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognised directly in equity or in other comprehensive income.

Current tax is the expected tax payable/receivable on the taxable income/ loss for the year using applicable tax rates at the Balance Sheet date, and any adjustment to taxes in respect of previous years. Interest income/expenses and penalties, if any, related to income tax are included in current tax expense.

Deferred tax is recognised in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is recognized using the tax rates enacted, or substantively enacted, by the end of the reporting period.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred

tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities; and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority. As on 31st March 2026, there is no Deferred Tax Asset or Deferred Tax Liability.

K. Earnings Per Share

Basic earnings per share is computed by dividing the net profit for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

L. Segment reporting

The Company is primarily engaged in the business of "Production of Movies and TV Serial", which, in the context of Ind AS 108 on Operating Segments, constitutes a single reportable segment.

Note 02: Property, Plant & Equipment

(Rupees in Lakhs)

Particulars	Computer	HP Laser Jet Printer	Total
Gross Carrying Amount March 31, 2026			
Opening Gross Carrying Amount	0.34	0.17	0.51
Additions	-	-	-
Disposals	-	-	-
Closing gross carrying amount	0.34	0.17	0.51
Accumulated Depreciation			
Opening Accumulated Depreciation	0.33	0.17	0.51
Depreciation charged during the year	-	-	-
Closing Accumulated Depreciation	0.33	0.17	0.51
Net carrying amount March 31, 2026	0.00	0.00	0.00
Net carrying amount March 31, 2025	0.00	0.00	0.00

Note: The WDV of the assets have been reduced to 5% of the Cost in the financial year 2019-20, which is the estimated Scap Value as per the Companies Act, 2013. Hence no depreciation is charged for financial year 2025-26

(Rupees in Lakhs)			
Note No.	Particulars	As at 31 March 2026	As at 31 March 2025
3.	Other non-current assets		
	Deposit with Custodian Special Court	53.89	53.89
	Total	53.89	53.89

Note on Deposit with Custodian Special Court :

A sum of Rs. 50 lacs was payable to Jainam Securities P Ltd., which was declared as a Benami Co and belonged to Pallav Sheth. Pallav Sheth is a judgement debtor of Fairgrowth Financial Services Ltd. (FFSL). All properties belonging to FFSL and Pallav Sheth stand statutorily and automatically attached under Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992. Huge Amount were outstanding to be paid by FFSL to the Custodian of Special Court. Pallav Sheth was adjudged an insolvent. On default made by FFSL and Pallav Sheth, the Custodian applied to recover the dues from Jainam Securities and its debtors. On receipt of the order to pay the dues of 50 lakhs along with the Interest, Company has deposited Rs. 53,88,866 with the Court during the financial year ended 2020. However, as on the reporting date of current financial year 2024-25 the matter is still under Litigation and Final Judgement over the same is pending.

4.	Inventories		
	Finished goods	16.00	16.00
	Total	16.00	16.00
5.	Trade Receivables (Current)		
	Unsecured Considered Good	-	-
	Total	-	-
6.	Cash and Cash Equivalents		
	Balances With Banks	1.40	0.40
	Cash on hand	0.13	0.13
	Total	1.53	0.53
7.	Current Loans		
	<u>Unsecured, considered good</u>		
	Loans to related parties	-	-
	Other loans	867.67	867.67
	Total	867.67	867.67

(Rupees in Lakhs)

Note No.	Particulars	As at 31 March 2026	As at 31 March 2025
8.	Other current assets		
	Capital Advances	1,050.00	1,050.00
	Advances other than capital advances		
	Security Deposits	-	0.50
	Creditors with Debit Balance	0.03	-
	Balance with Revenue Authorities	0.41	0.41
	Total	1,050.45	1,050.91

9 Share Capital (Rupees in Lakhs)

	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Authorised Share Capital : Equity shares of Rs 10/- each fully paid up	36,000,000	3,600.00	36,000,000	3,600.00
Issued, Subscribed and fully paid up Equity shares of Rs 10/- each fully paid up	34,880,000	3,488.00	34,880,000	3,488.00
		3,488.00		3,488.00

Terms / Rights attached to equity shares

The Company has only one class of equity share having par value of Rs 10 per share. Each holder of equity share is entitled to one vote per share held. All the equity shares rank pari passu in all respects including but not limited to entitlement for dividend, bonus issue and rights issue. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all liabilities in proportion to their shareholding.

Details of Promoter holding equity shares of the Company

Shares held by Promoter at the end of the year			% Change in shareholding during the year
Sr.No	Promoter Name	No. of shares	No Change in shareholding during the year
1	Shantanu Sheorey	3,231,300	

Details of shareholders having more than 5% of the total equity shares of the Company

Class of shares/ Name of shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	% Held	No. of Shares	% Held
Shantanu Sheorey	3,231,300	9.26%	3,231,300	9.26%

Reconciliation of number of shares outstanding and amount at the beginning and at the end of the year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding at the beginning of the year	34,880,000	3,488.00	34,880,000	3,488.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	34,880,000	3,488.00	34,880,000	3,488.00

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2026

(Rupees in Lakhs)

A. Equity Share Capital

Particulars	Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
34880000 Equity shares of Rs.10 each	3,488.00	-	3,488.00

B. Other Equity

	Reserves and Surplus			
	Capital Reserve	Securities Premium Reserve	Retained Earnings	Total
Balance at the beginning of the reporting period	-	629.20	(2,536.67)	(1,907.47)
Total Comprehensive Income for the year	-	-	11.48	11.48
Transfer to retained earnings	-	-	-	-
Balance at the end of the reporting period	-	629.20	(2,525.19)	(1,895.99)

(Rupees in Lakhs)			
Note No.	Particulars	As at 31 March 2026	As at 31 March 2025
10	Other Equity		
	Share Premium Account		
	Balance at the beginning of the year	629.20	629.20
	Addition / (Utilisation during the Year	-	-
	Balance at the end of the year	629.20	629.20
	Retained Earnings		
	Balance at the beginning of the year	(2,536.67)	(2,524.92)
	Profit for the year	11.48	(11.75)
	Balance at the end of the year	(2,525.19)	(2,536.67)
	Total	(1,895.99)	(1,907.47)
11	Non-current Liabilities		
	Long Term Borrowings	212.04	212.04
	Total	212.04	212.04
12	Trade Payables		
	Sundry Creditors for expense	1.77	1.60
	Total	1.77	1.60
13	Current Borrowings		
	Unsecured Considered Good		
	Unsecured Loans	46.37	32.00
	Loans repayable on demand		
	From banks	62.62	62.62
	Loans from related parties	66.59	66.59
	Total	175.57	161.20
14	Other current liabilities		
	GST Payable	7.88	33.48
	TDS Payable	0.26	0.15
	Professional Tax Payable	-	-
	Total	8.14	33.63
15	Revenue From Operations		
	Sale of services	-	-
	Sale of Film Rights	-	-
	Total	-	-

(Rupees in Lakhs)

Note No.	Particulars	As at 31 March 2026	As at 31 March 2025
16	Other Income		
	Excess Provision of GST Written Back	25.60	-
	Subsidy Income	-	-
	Total	25.60	-
17	Cost of production including theoretical rights		
A	Cost of production		
	Printing and stationery expenses	-	-
		-	-
B	Acquisition of Theoretical rights	-	-
	Total Cost of production including theoretical rights (A+B)	-	-
18	Changes in inventories of Movies & Theoretical rights		
	Stock at the beginning of the year		
	Work-in-Progress - Movies	-	-
	Stock in Trade - Script & Theoretical Rights	16.00	16.00
	Total	16.00	16.00
	Stock at the end of the year		
	Work-in-Progress - Movies	-	-
	Stock in Trade - Script & Theoretical Rights	16.00	16.00
	Total	16.00	16.00
	Changes In Inventories	-	-
19	Employee benefits expense		
	Salaries and wages	2.16	1.92
	Leave salary	-	-
	Total	2.16	1.92
20	Finance costs		
	Interest Expense	1.02	0.16
	- Bank Charges	-	-
	Total	1.02	0.16

(Rupees in Lakhs)			
Note No.	Particulars	As at 31 March 2026	As at 31 March 2025
21	Other Expenses		
	Audit Fees	1.18	1.00
	Advertisement Expense @ 5 %	0.25	0.27
	Annual Issuer Fees @18%	1.77	1.50
	Computer maintenance expenses	0.03	0.03
	Director Sitting Fees	0.32	0.32
	E - Voting Charges	0.48	0.46
	Interest on Late Payment of TDS	-	0.09
	Annual Listing Fees @ 18 %	3.84	3.25
	MCA Fees	0.02	0.10
	Office Expenses	0.14	0.10
	Profession Tax (Company)	0.03	0.03
	Professional Fees	1.57	1.64
	Monitoring Foreign Investement charges	0.12	0.10
	Registrar Fees (Exp) @ 18 %	0.48	0.42
	Printing & Stationery Expenses	0.15	0.11
	Telephone Expenses	0.08	0.08
	Late Filing Fee U S 234E - TDS	-	0.03
	Penalty Amount	-	0.12
	Appeal fees	0.01	-
	Penalty for Late Filling of Professional Tax Return	-	0.01
	GST Expenses Written off	0.50	-
	Total	10.94	9.66
22	Earnings per Share (Basic & Diluted)		
	Net Profit / (loss) after tax for the year (in Rs.)	11.48	(11.75)
	Profit / loss attributable to equity share holders (in Rs.)	11.48	(11.75)
	Weighted Average Number of equity shares outstanding during the year	34,880,000	34,880,000
	Basic and Diluted Earnings Per Share (Rs.)	0.03	(0.03)
	Face Value per Share (Rs.)	10.00	10.00

Basics Earnings Per Share and Diluted Earnings Per Share are same as the Company has no Dilutive Potential Equity Shares.

23 Fair value measurements

Financial instruments by category:

31st March 2026

Particulars	Carrying Value				Fair Value hierarchy			
	FVTPL	FVTOC	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
(i) Investments	-	-	-	-	-	-	-	-
(ii) Trade Receivable	-	-	-	-	-	-	-	-
(iii) Cash and Cash Equivalents	-	-	1.53	1.53	-	-	-	-
(iv) Loans	-	-	867.67	867.67	-	-	-	-
TOTAL	-	-	869.20	869.20	-	-	-	-
Financial Liabilities								
(I) Current Borrowings	-	-	175.57	175.57	-	-	-	-
(ii) Trade Payables	-	-	1.77	1.77	-	-	-	-
TOTAL	-	-	177.34	177.34	-	-	-	-

31st March 2025

Particulars	Carrying Value				Fair Value hierarchy			
	FVTPL	FVTOC	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial Assets								
(i) Investments	-	-	-	-	-	-	-	-
(ii) Trade Receivable	-	-	-	-	-	-	-	-
(iii) Cash and Cash Equivalents	-	-	0.53	0.53	-	-	-	-
(iv) Loans	-	-	867.67	867.67	-	-	-	-
TOTAL	-	-	868.19	868.19	-	-	-	-
Financial Liabilities								
(I) Current Borrowings	-	-	161.20	161.20	-	-	-	-
(ii) Trade Payables	-	-	1.60	1.60	-	-	-	-
TOTAL	-	-	162.80	162.80	-	-	-	-

The carrying amounts of trade receivables, cash and bank balances, current loans, current borrowings, and trade payables are considered to be approximately equal to the fair value.

I. Fair value hierarchy

The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are

- (a) recognised and measured at fair value and,
- (b) measured at amortised cost and for which fair values are disclosed in the financial statements.

To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the three levels prescribed under the Indian accounting standard. An explanation of each level is as follows :

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. For example, listed equity instruments that have quoted market price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the- counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

II. Valuation techniques used to determine fair value

Significant valuation techniques used to value financial instruments include:

- Use of quoted market price or dealer quotes for similar instruments
- Using discounted cash flow analysis.

The fair values computed above for assets measured at amortised cost are based on discounted cash flows using a current borrowing rate. They are classified as level 2 fair values in the fair value hierarchy due to the use of unobservable inputs.

24 Financial Risk Management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ;
- Liquidity risk ; and
- Market risk

A. Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The company is exposed to credit risk from its operating activities (primarily for trade receivables and loans) and from its financing activities (deposits with banks and other financial instruments).

Credit risk management

Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables and investments.

The Company's maximum exposure to credit risk as at 31st March, 2026 and 2025 is the carrying value of each class of financial assets.

I Trade and other receivables

Credit risk on trade receivables is limited based on past experience and management's estimate.

ii Cash and Cash Equivalents

The Company held cash and bank balance with credit worthy banks of Rs.1,52,832.83/- at March 31,2026 , and (Rs.52,758.55 /- at March 31, 2025). The credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with banks where credit risk is largely perceived to be extremely insignificant.

B. Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. For the Company, liquidity risk arises from obligations on account of financial liabilities – trade payables and borrowings.

Liquidity risk management

The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the Company's credit rating and impair investor confidence.

The Company maintained a cautious funding strategy, with a positive cash balance throughout the year ended 31st March, 2026 and 31st March, 2025. This was the result of cash delivery from the business. Cash flow from operating activities provides the funds to service the financing of financial liabilities on a day-to-day basis. The Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on-going basis to meet operational needs. Any short term surplus cash generated by the operating entities, over and above the amount required for working capital management and other operational requirements, are retained as cash and cash equivalents (to the extent required).

C. Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments. The Company is exposed to market risk primarily related to interest rate risk and the market value of the investments.

I Currency Risk

The functional currency of the Company is Indian Rupee. Currency risk is not material, as the Company does not have any exposure in foreign currency.

ii Interest Rate Risk

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates.

Exposure to interest rate risk

According to the Company interest rate risk exposure is only for floating rate borrowings. Company does not have any floating rate borrowings on any of the Balance Sheet date disclosed in this financial statements.

iii Price Risk

Price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. It arises from financial assets such as investments in quoted instruments.

a Fair value sensitivity analysis for fixed rate Instruments

The Company does not account for any fixed rate financial assets or financial liabilities at fair value through Profit or Loss. Therefore, a change in interest rates at the reporting date would not affect Profit or Loss.

b Cash flow sensitivity analysis for variable rate Instruments

The company does not have any variable rate instrument in Financial Assets or Financial Liabilities.

25 Capital Management

The company's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-today needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The management monitors the return on capital as well as the level of dividends to shareholders. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure.

26 Related Party Transactions & Related Party Disclosures under Ind AS-24 "Related Party"

As per Indian Accounting standard 24 "Related Party Disclosures" the Company's related parties and transactions with them are disclosed below.

A) Directors, Key Management Personnel (KMP) & relatives of KMP

	Name of Related Party	Relation with company
1	Shantanu Shreedhar Sheorey	Whole-time Director
2	Cyrus Manek Bhot	CFO & Director
3	Preeti Jayesh Doshi	Independent Director
4	Suryakant Kadakane	Independent Director
5	Vipin Champawat	Independent Director
6	Sonal Ratnawat *	Company Secretary
7	Nisarg Shah**	Company Secretary

* Sonal Ratnawat resigned as the Company Secretary of the Company with effect from 4th June 2024 and accordingly ceased to be a related party from that date.

** Nisarg Shah was appointed as the Company Secretary of the Company with effect from 4th July 2024 and accordingly became a related party from that date

B) Transactions during the year

(Rs. in Lakhs)

Nature of Transaction	GP/F	KMP	Total
Director Sitting Fees Preeti Jayesh Doshi	Nil (Nil)	0.08 (0.08)	0.08 (0.08)
Director Sitting Fees Suryakant Kadakane	Nil (Nil)	0.12 (0.12)	0.12 (0.12)
Director Sitting Fees Vipin Champawat	Nil (Nil)	0.12 (0.12)	0.12 (0.12)
Salary Expense Sonal Ratnawat	Nil (Nil)	Nil (0.32)	Nil (0.32)
Salary Expense Nisarg Shah	Nil (Nil)	2.14 (1.58)	2.14 (1.58)
Loans & Advances Taken by Company Cyrus Manek Bhot	Nil (Nil)	Nil (9.10)	Nil (9.10)
Loans & Advances Repaid by Company Cyrus Manek Bhot	Nil (Nil)	0.05 (Nil)	0.05 (Nil)

Figures in brackets pertains to previous year

C) Outstanding balances as on 31st March 2026

Nature of Transaction	GP/F	KMP	Total
Loans & Advances Taken by Company			
Cyrus Manek Bhot	NIL (NIL)	29.45 (29.50)	29.45 (29.50)
Loans & Advances Taken by Company			
Shantanu Shreedhar Sheorey	NIL (NIL)	66.59 (66.59)	66.59 (66.59)
Salary Expense			
Nisarg Shah	NIL (NIL)	0.18 (0.18)	0.18 (0.18)
Director Sitting Fees			
Preeti Jayesh Doshi	NIL (NIL)	0.01 (NIL)	0.01 (NIL)
Director Sitting Fees			
Suryakant Kadakane	NIL (NIL)	0.01 (NIL)	0.01 (NIL)
Director Sitting Fees			
Vipin Champawat	NIL (NIL)	0.01 (NIL)	0.01 (NIL)

Figures in brackets pertains to previous year

27. Financial Ratios:

Particulars	Formula	31st March, 2026	31st March, 2025	Change	Where the change between the ratios of Previous Year and Preceding Previous Year exceeds 25%, the Management has provided following explanation for the same
(a) Current Ratio,	Current Assets/ Current Liability	10.44	9.85	5.93%	NA
(b) Debt-Equity Ratio,	Total Debt/ Shareholder's Equity	0.13	0.134	-0.72%	NA
(c) Debt Service Coverage Ratio,	Net Operating Income/Debt Service	-	-	-	-
(d) Return on Equity Ratio,	Net Profit/ Shareholder's Equity	0.72%	-0.74%	-197.69%	This improvement is primarily attributable to an increase in net profit during the year, which arose mainly from the write-back of a provision previously recognized.
(e) Inventory turnover ratio,	COGS/Average Inventory	-	-	-	-
(f) Trade Receivables turnover ratio,	Net credit Sales/Average Trade Receivables	-	-	-	-
(g) Trade payables turnover ratio,	Total Purchases/Average Trade payables	-	-	-	-
(h) Net capital turnover ratio,	Net Sales/Capital Employed*	-	-	-	-
(I) Net profit ratio,	Net Profit/Net Sales	-	-	-	-
(j) Return on Capital employed,	EBIT(1-t)/Capital Employed	0.69%	-0.65%	-206.35%	This improvement is primarily attributable to an increase in net profit during the year, which arose mainly from the write-back of a provision previously recognized.
(k) Return on investment.	Net Profit/ Investments*100	NA	NA	-	-

Where,

Shareholder's Equity	=	Equity Share Capital + Reserve and Surplus
EBIT	=	Earning before interest and Tax
Capital Employed	=	Share holder's Equity + Long term debt
Net Assets	=	Total Assets - Current Liability
t	=	Tax Rate

28. Trade Receivables outstanding

Particular	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1years	1-2 years	2-3 years	More than 3 years	
i) Undisputed - considered good	-	-	-	-	-	-
ii) Undisputed - considered doubtful	-	-	-	-	-	-
iii) Disputed - considered good	-	-	-	-	-	-
iv) Disputed - considered doubtful	-	-	-	-	-	-

29 Trade payable outstanding

Particular	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1years	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-	-
ii) Others	1.77	-	-	-	-	1.77
iii) Disputed Dues-MSME	-	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-	-

30 Micro, Small And Medium Enterprises:

As at the end of the financial year, the Company has trade payables; however, based on the information available with the Company and confirmations received from vendors, none of the outstanding dues pertain to enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSME Act"). Accordingly, the disclosure requirements under the MSME Act are not applicable to the Company. This representation has been relied upon by the auditors.

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006

The following disclosure is made as per the requirement under The Micro, Small and Medium Enterprises Development Act, 2016 ("MSMED Act") on the basis of confirmations sought from suppliers on registration with the specified authorities under MSMED Act:

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Principal amount remaining unpaid to any supplier at the year end		
(b) Interest due thereon remaining unpaid to any supplier at the year end		
(c) Amount of interest paid and payments made to the supplier beyond the appointed day during the year		
(d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act		
(e) Amount of interest accrued and remaining unpaid at the year end		
(f) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		

The aforementioned is based on the responses received by the Company to its inquiries with suppliers with regard to applicability under the MSMED Act. This has been relied upon by the auditors.

- 31** In the opinion of the management, the current assets, loans and advances have the values on realization in the ordinary course of business at least equal to the amounts at which they are stated in the balance sheet except the trade receivables and loans and advances which falls under management's policy for bad and doubtful debts as taken in the previous years.
- 32** Cash Credit, Packing Credit and demand working capital loan from banks were secured by hypothecation of stock and book debts and term loan from banks were secured by pari-passu charge on all the immovable properties of the Company and hypothecation of movable assets. On sale of said properties including movable assets by the banks under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, the amount against said facilities and loans has been categorized as unsecured loans of the accounts.
- 33** The Company has not made any transaction with the struck off companies during the previous Year.
- 34** The Company does not have any Virtual Currency / Crypto Currency during the previous Year.
- 35** As certified by the Management there is no obligation in respect of gratuity and leave encashment during the year. The same is relied upon by the Director.
- 36** The Company does not have any pending creation of charge and satisfaction as well as registration with ROC.
- 37** No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- 38** The Company has not given any Loan & Advances to Related Party, Promoter, Director and KMP During the Year
- 39** There is no "undisclosed income" which has been reported by the Company during the assessment.

- 40** No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 41** No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 42** As per sec 135 of the Companies Act, 2013, Companies are required to spend 2% of there Net profits over the three immediately preceding finacial years as Corporate Social Responsibility . Since the company has not fulfilled the conditions laid down in Sec 135 thus CSR is not Applicable to the Company.
- 43** The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 44** The Company does not have any immovable property, hence no disclosure regarding title deeds of Immovable Property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) is required to be disclosed.
- 45** During the year, the Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets).
- 46** The company does not hold any intangible assets during the year March 31, 2026.

for B.M. Gattani & Co.

Chartered Accountants
ICAI FRN : 113536W

Balmukund N Gattani

Proprietor
Membership No. 047066
UDIN: 26047066GMAOXQ7511

Date : 29/5/2026

Place : Mumbai

On Behalf of the Board

For 52 Weeks Entertainment Limited
(CIN : L93000MH1993PLC072467)

(Cyrus Bhot)

Director & CFO
DIN: 00443874

(Shantanu Sheorey)

Whole time Director
DIN: 00443703

Nisarg Shah

Company Secretary

If Undelivered Please Return to :

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