

## 52 WEEKS ENTERTAINMENT LIMITED

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Date:- 30<sup>th</sup> May, 2018

To,

The Manager(Listing)

Bombay Stock Exchange Limited

P.J Tower, Dalal Street, Mumbai.

Scrip Code: 531925

Dear Sir,

**Sub:- Outcome of Board Meeting**

We wish to inform that the Board of Directors at their Meeting held on 30<sup>th</sup> May, 2018 approved Consolidated and Standalone Audited Financial Result for the quarter and year on ended 31<sup>st</sup> March, 2018. A copy of said Audited Financial Results along with Audit Report and declaration with respect to Audit Report with unmodified opinion is attached herewith for your reference and record.

Further the Board Meeting commenced at 6:00 p.m. and concluded at 6:40 p.m.

For, 52 Weeks Entertainment Limited

  
Romin Shah

Company Secretary



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(CIN: L93000MH1993PLC072467)

Unit No. 501, 5th Floor, Morya Blue Moon, Opp. Citi Mall, Andheri Lokhandwala Road, Andheri (W), Mumbai, Maharashtra-400053 [www.52weeksentertainment.com](http://www.52weeksentertainment.com).  
E Mail: [52weeksentltd@gmail.com](mailto:52weeksentltd@gmail.com). Tel: 022-40167088, 022- 22842127, Fax: 022 22819226



# 52 WEEKS ENTERTAINMENT LIMITED

Regd. Office : Unit No 501, 5th Floor, Morva Blue Moon, Opp. Citi Mall, Andheri Lokhandwala Road, Andheri (W) Mumbai - 400053  
Website : [www.52weeksentertainment.com](http://www.52weeksentertainment.com), E Mail: [52weeksentid@gmail.com](mailto:52weeksentid@gmail.com), Tel: 022-40167088, 022 22842127,  
(CIN : L93000MH1993PLC072467)

## STATEMENT OF STANDALONE & CONSOLIDATED AUDITED RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2018

Particulars	STANDALONE					CONSOLIDATED				
	Quarter ended		Year Ended			Quarter ended		Year Ended		
	31.03.2018	31.12.2017	31.03.2017	31.03.2018		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
<b>I. Income</b>										
Revenue from Operations	-	-	-	288,000		1,420,237	1,477,405	1,770,723	7,189,945	4,503,379
Other Income	44,823	45,568	34,055	182,022	-	58,762	47,685	49,471	227,323	225,574
<b>Total Income</b>	<b>44,823</b>	<b>45,568</b>	<b>34,055</b>	<b>470,022</b>		<b>1,479,009</b>	<b>1,525,100</b>	<b>1,820,194</b>	<b>7,417,268</b>	<b>4,728,953</b>
<b>II. Expenses</b>										
Cost of Materials Consumed	32,062	13,583	129,359	70,777	-	1,517,984	1,584,282	1,477,811	6,545,617	4,338,314
Purchase of stock in trade	-	-	-	1,326,000	-	-	-	-	1,326,000	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(32,062)	(13,583)	(129,359)	(1,117,619)	(296,756)	(256,352)	(126,579)	(210,038)	(1,341,908)	(377,435)
Employee Benefits Expense	5,095	4,378	4,965	20,617	13,906	33,176	35,140	25,351	138,670	96,642
Finance costs	0,014	0,013	0,128	0,189	0,128	5,992	10,491	12,114	76,697	55,066
Depreciation, Amortisation and Depletion Expenses	0,002	0,002	0,006	0,009	0,024	7,430	7,381	7,058	28,046	12,431
Other Expenses	1,479	0,756	2,138	8,252	14,357	(118,183)	54,675	67,155	210,195	274,605
<b>Total Expenses</b>	<b>6,590</b>	<b>5,150</b>	<b>7,237</b>	<b>308,225</b>	<b>28,415</b>	<b>1,190,047</b>	<b>1,565,391</b>	<b>1,379,450</b>	<b>6,983,317</b>	<b>4,399,624</b>
<b>III. Profit / (Loss) before exceptional items and tax</b>	<b>38,232</b>	<b>40,418</b>	<b>26,818</b>	<b>161,797</b>	<b>152,190</b>	<b>288,962</b>	<b>(40,291)</b>	<b>440,744</b>	<b>433,951</b>	<b>329,329</b>
<b>IV. Exceptional item</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>V. Profit before Tax</b>	<b>38,232</b>	<b>40,418</b>	<b>26,818</b>	<b>161,797</b>	<b>152,190</b>	<b>288,962</b>	<b>(40,291)</b>	<b>440,744</b>	<b>433,951</b>	<b>329,329</b>
<b>VI. Tax Expense</b>										
- Current Tax	-	-	(20,359)	-	2,791	15,230	-	(23,113)	15,230	2,037
- Short / (Excess) provision of Previous Year	-	-	(23,150)	2,796	-	57,100	-	(25,150)	57,100	3,165
- Deferred Tax	-	-	(0,004)	-	(0,004)	(4,688)	-	(1,127)	(4,688)	(1,127)
<b>VII. Profit for the Period</b>	<b>38,232</b>	<b>40,418</b>	<b>47,177</b>	<b>161,797</b>	<b>149,398</b>	<b>273,732</b>	<b>(40,291)</b>	<b>463,857</b>	<b>418,722</b>	<b>327,292</b>
<b>Other comprehensive Income (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>	<b>38,232</b>	<b>40,418</b>	<b>47,177</b>	<b>161,797</b>	<b>149,398</b>	<b>273,732</b>	<b>(40,291)</b>	<b>463,857</b>	<b>418,722</b>	<b>327,292</b>
<b>Profit attribute to</b>										
- Minority Interest										
<b>a. Owners of Equity</b>										
<b>b. Non-Controlling Interest</b>										
<b>Earnings per Equity Share (Face Value Rs. 10) (Not annualised)</b>										
(a) Basic	0.110	0.116	0.135	0.464	0.428	0.785	(0.116)	1.330	1.200	0.938
(b) Diluted	0.110	0.116	0.135	0.464	0.428	0.785	(0.116)	1.330	1.200	0.938
<b>Paid up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>3,488,000</b>





# Notes

- 1 The Above results reviewed by the Audit committee and approved by Board of Directors of the Company at their meeting held on 30th May, 2018.
- 2 Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to Ind AS for the Quarter Ended 31st March, 2017

Nature of adjustment	Standalone		Consolidated	
	Quarter ended on 31.03.2017	Year Ended on 31.03.2017	Quarter ended on 31.03.2017	Year Ended on 31.03.2017
Profit as per erstwhile Indian GAAP	47.177	149,398	463,857	327,292
Adjustment	-	-	-	-
Profit as per Ind-AS	47.177	149,398	463,857	327,292
Other Comprehensive income				-
Total Comprehensive income as reported under IND AS	47.177	149,398	463,857	327,292

- 3 The Ind AS compliant corresponding Figures in the previous years have not been subjected to review/audit. However, the company management has exercised due diligence to ensure that such financial results provide fair view of its affairs.
- 4 The Company's operations constitute a single business segment that is business of Production of television content and Motion Films.
- 5 Previous period figures have been restated/regrouped/rearranged wherever necessary, to make them comparable.

FOR 52 WEEKS ENTERTAINMENT LIMITED

Place : Mumbai  
Date : 30th May 2018

CYRUS BHOT  
Director & CFO  
DIN : 00443874





# 52 WEEKS ENTERTAINMENT LIMITED

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 (CIN : L93000MH1993PLC072467)

## STATEMENT OF ASSETS AND LIABILITIES

Particular	Standalone		Consolidated	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
<b>ASSETS</b>				
<b>1 Non-current assets</b>				
a Property, Plant and Equipment	0.01	0.01	50.28	63.29
b Goodwill on Consolidation	-	-	277.82	277.82
c Other Intangible Assets	-	-	0.40	-
d Investment in Subsidiary	104.08	104.08	-	-
e Financial Assets	-	-	-	-
i Loans	-	2,542.99	-	2,272.99
ii Others financial Assets	-	0.50	-	-
f Deferred Tax Assets (net)	-	-	4.69	-
g Other Non-current assets	159.63	116.00	227.68	186.47
h Income Tax assets (net)	-	40.96	-	-
<b>2 Current assets</b>	-	-	-	-
a Inventories	1,414.67	296.76	1,638.96	409.75
b Financial Assets	-	-	-	-
i Investments	-	-	-	-
ii Trade receivables	288.00	-	1,345.00	1,266.62
iii Loans	2,139.17	-	2,129.17	25.71
iv Cash and cash equivalents	2.33	2.60	7.78	61.84
v Others	-	-	-	-
c Current Tax Assets (Net)	-	-	158.79	381.35
d Other current assets	39.71	22.46	555.19	500.36
Total Current Assets	3,883.89	321.82	5,834.89	2,645.64
<b>Total Assets</b>	<b>4,147.61</b>	<b>3,126.36</b>	<b>6,395.76</b>	<b>5,446.21</b>
<b>EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
a Equity Share capital	3,488.00	3,488.00	3,488.00	3,488.00
b Other Equity	(1,484.02)	(1,645.81)	(1,160.08)	(2,452.91)
<b>Equity Attributed to 52 Weeks</b>	<b>2,003.98</b>	<b>1,842.19</b>	<b>2,327.92</b>	<b>2,035.09</b>
Non Controlling Interest	-	-	49.30	(76.59)
<b>Total Equity</b>	<b>2,003.98</b>	<b>1,842.19</b>	<b>2,377.22</b>	<b>1,958.50</b>
<b>2 LIABILITIES</b>				
a Non-current liabilities				
i Financial Liabilities				
a Borrowings	-	1,024.42	7.71	1,086.58
b Current liabilities				
i Financial Liabilities				
a Borrowings	1,199.73	159.68	1,929.27	1,225.82
b Trade payables	913.62	53.11	1,992.24	900.31
c Other financial liabilities	-	-	9.45	8.58
Other current liabilities	25.83	46.96	75.42	266.42
Income Tax Liabilities (Net)	4.44	-	4.44	-
<b>Total Current Liabilities</b>	<b>2,143.63</b>	<b>259.75</b>	<b>4,010.83</b>	<b>2,401.13</b>
<b>Total Liabilities</b>	<b>2,143.63</b>	<b>1,284.17</b>	<b>4,018.54</b>	<b>3,487.71</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,147.61</b>	<b>3,126.36</b>	<b>6,395.76</b>	<b>5,446.21</b>

FOR 52 WEEKS ENTERTAINMENT LIMITED

  
 CYRUS BHOT  
 Whole Time Director  
 DIN : 00443874

Place : Mumbai  
 Date : 30th May 2018



**Partners :**

**CA MOTILAL JAIN**

B.Com., F.C.A., A.C.S.

**CA MUKESH MODY**

B.Com., F.C.A.



**MOTILAL & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

304, Orchid Plaza, Behind Gokul Shopping Center

Next to Platform No. 8, Off S. V. Road,

Borivali (West), Mumbai - 400 092.

Tel No.: 022-2864 2358, 2865 8119

Email: motilalassociates@gmail.com

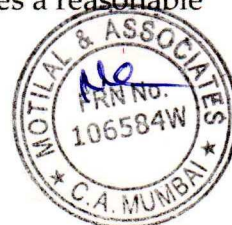
**Auditor's Report On Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
52 Weeks Entertainment Limited,

1. We have audited the accompanying statement of 52 Weeks Entertainment Limited ('the Company') for the quarter and year ended 31<sup>st</sup> March 2018, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These statements, which are the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards Rules), 2015 ('Ind AS') and other accounting principles generally accepted in India, read with SEBI Circular No. CIR/ CFO/ FAC/ 62/ 2016 dated July 5, 2016.

Our responsibility is to express an opinion on the Statement.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as standalone financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



3. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) give a true and fair view of the net profit/ loss (including other comprehensive income) and other standalone financial information for the quarter ended 31<sup>st</sup> March 2018 and for the year ended March 31, 2018.
4. The comparative standalone financial information of the Company for the corresponding quarter and year ended March 31, 2017, included in these standalone financial results, are based on the previously issued standalone financial results prepared in accordance with the recognition and measurement principles, specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2018 and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Listing Regulations.

For, **Motilal & Associates**

Chartered Accountants

FRN: 106584W

  
**M. H. Jain**

Partner

Membership No. 36811



**Place : Mumbai**

**Date : 30<sup>th</sup> May 2018**



**Partners :**

**CA MOTILAL JAIN**

B.Com., F.C.A., A.C.S.

**CA MUKESH MODY**

B.Com., F.C.A.



**MOTILAL & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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Borivali (West), Mumbai - 400 092.

Tel No.: 022-2864 2358, 2865 8119

Email: motilalassociates@gmail.com

**Auditor's Report On Quarterly Consolidated Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

- 1) We have audited the quarterly consolidated financial results of 52 Weeks Entertainment Limited for the quarter ended 31st March, 2018 and the consolidated year to date results for the period 1st April, 2017 to 31st March, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management.
- 2) Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
- 3) We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management.



We believe that our audit provides a reasonable basis for our opinion. We did not audit the financial statements of one (1) subsidiary included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 192,649,911/- as at year ended 31<sup>st</sup> March 2018 and 192,649,911/- as at the quarter ended 31<sup>st</sup> March 2018; as well as the total revenue of Rs. 690,194,496 as at year ended 31<sup>st</sup> March 2018 and Rs. 142,021,496 as at the quarter ended 31<sup>st</sup> March 2018. These interim financial statements and other financial information have been audited by other auditor whose report has been furnished to us and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditors.

- 4) In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:
- (i) include the quarterly financial results and year to date of the following entities (list of entities included in consolidation);
  - (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
  - (iii) give a true and fair view of the consolidated net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2018 as well as the consolidated year to date results for the period from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

For, Motilal & Associates  
Chartered Accountants  
FRN: 106584W



M. H. Jain  
Partner  
Membership No. 36811



Place : Mumbai  
Date : 30<sup>th</sup> May 2018



## 52 WEEKS ENTERTAINMENT LIMITED

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Date:- 30<sup>th</sup> May, 2018

To,

The Manager(Listing)

Bombay Stock Exchange Limited

P.J Tower, Dalal Street, Mumbai.

Scrip Code: 531925

Dear Sir ,

**Sub:- Declaration with respect to audit report with unmodified opinion for Financial**  
**Year ended March 31<sup>st</sup> , 2018.**

Pursuant of clause 4.1 of SEBI Circular No. CIRICFD/CDM/56/2016 dated May 27, 2016 we hereby declare that the Statutory Auditor of the company M/s Motilal & Associates have issued the audit report with Unmodified opinion on the Consolidated and Standalone Financial Result of the Company for the year ended on 31<sup>st</sup> March, 2018 as per regulation 33(3)(d) of SEBI(LODR)Regulation, 2015.

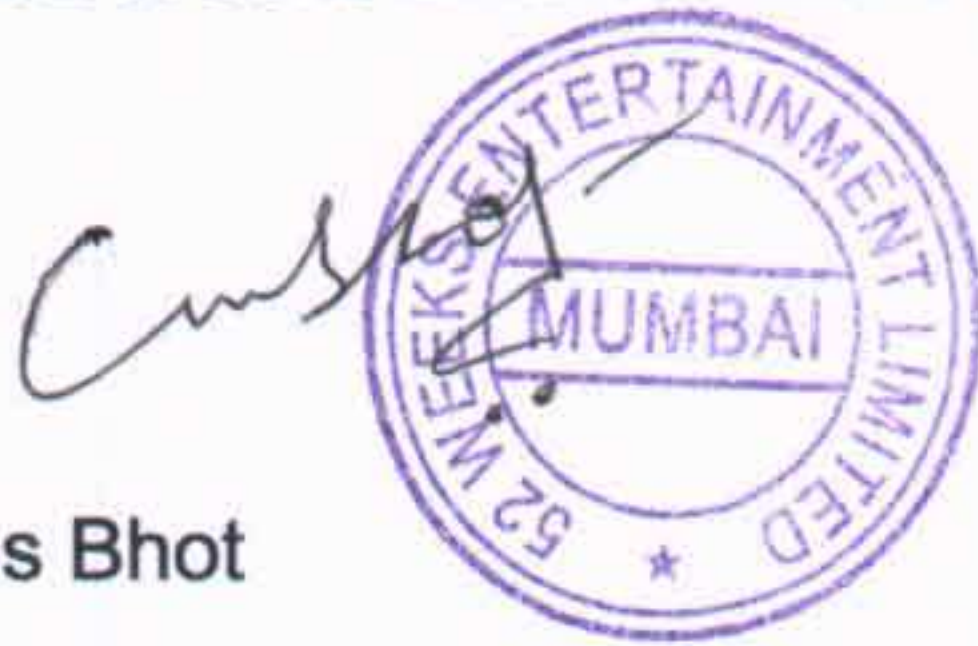
You are requested to take note of the above.

For, 52 Weeks Entertainment Limited

Cyrus Bhot

Director & CFO

00443874



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(CIN: L93000MH1993PLC072467)

Unit No. 501, 5th Floor, Morya Blue Moon, Opp. Citi Mall, Andheri Lokhandwala Road, Andheri (W), Mumbai, Maharashtra-400053 [www.52weeksentertainment.com](http://www.52weeksentertainment.com).  
E Mail: [52weeksentltd@gmail.com](mailto:52weeksentltd@gmail.com). Tel: 022-40167088, 022- 22842127, Fax: 022 22819226